Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 484, S–2011

AN ORDINANCE PROVIDING FOR A REVENUE CODE
OF 2011 FOR THE CITY OF MANDALUYONG

BE IT ENACTED by the Sangguniang Panlungsod of Mandaluyong in session assembled:

TITLE ONE
GENERAL PROVISIONS

CHAPTER 1
TITLE, SCOPE AND SOURCE OF TAXING POWER

SECTION 1. TITLE. This Ordinance shall be known and referred to as the "MANDALUYONG CITY REVENUE CODE OF 2011".

SECTION 2. SCOPE. This Code governs the exercise by the City of its taxing and other revenue–raising powers.

SECTION 3. SOURCE OF TAXING POWER. The Local Government Code of 1991, Book II, Title One, Chapter 1, Section 129 which provides: "Each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units."

TITLE TWO
REAL PROPERTY TAXATION

CHAPTER 2
ASSESSMENT OF REAL PROPERTY

SECTION 4. DEFINITION OF TERMS:

a. ACQUISITION COST for newly–acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site.

b. ACTUAL USE refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.

c. AD VALOREM TAX is a levy on real property determined on the basis of a fixed proportion of the appraised value of the property.

d. APPRAISAL is the act or process of determining the value of property as of a specific date or specific purposes.

e. ASSESSMENT is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing classification, and appraisal of properties.

f. ASSESSMENT LEVEL is the percentage applied to the fair market value to determine the taxable value of the property.

g. ASSESSED VALUE is the appraised value of the real property multiplied by the assessment level. It is synonymous to taxable value.

h. COMMERCIAL LAND is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land.

i. DEPRECIATED VALUE is the value remaining after deducting depreciation from the acquisition cost.

j. ECONOMIC LIFE is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

k. FAIR MARKET VALUE is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

l. IMPROVEMENT is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes.

m. INDUSTRIAL LAND is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

n. MACHINERY embraces machine, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities, those which are mobile, self–powered or self–propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purposes are designed for or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

o. REASSESSMENT is the assigning of new assessed value to property, particularly real estate, as the result of a general partial or individual reappraisal of the property.

p. REMAINING ECONOMIC LIFE is the value corresponding to the remaining useful life of the machinery.

q. REPLACEMENT OR REPRODUCTION COST is the cost that would be incurred, on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.

r. RESIDENTIAL LAND is land principally devoted to habitation.

SECTION 5. GENERAL PROVISIONS./1 The following general provisions shall be considered in determining the schedule of base market value of residential, commercial and industrial lands and memorial parks.

1. As far as practicable, this schedule of base market value shall be controlling but where the property to be assessed is of a kind not classified in this schedule or any kind for which a value is not herein fixed, it shall be appraised at the current and fair market value, independent of this schedule.

2. As a general rule, one hundred percent (100%) base value per square meter for urban (commercial, industrial, residential) lands shall be applied to all lands within the first strip of forty (40) meters on commercial and residential sections and within fifty (50) meters of industrial zone fronting asphalted or concrete streets or roads. The foregoing rule shall not apply to residential and commercial subdivisions.

3. Land beyond the standard depth of forty (40) meters for residential land, forty (40) meters for commercial land and fifty (50) meters for industrial land shall be valued eighty percent (80%) for the second strip, sixty percent (60%) for the third strip and forty percent (40%) of the base value for the remaining area. Provided, however, that in case a parcel of land abutting two streets or roads on two sides with different base values, the stripping and valuation thereof shall be based on the principal street or road with the higher base value, but in no case shall the value of the last strip be lower than the value provided for the other street.

4. A reduction of ten percent (10%) shall be applied from the base value fixed for lands along gravel, earth or dirt and proposed street or road. In similar manners, if the street or road or section thereof is subsequently improved or constructed, the appraised and assessment of the same shall be adjusted accordingly.

5. For low and sunken areas of the land, a reduction from the base value per square meter may be allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots. Provided, however, that such reduction will, in no case exceed thirty percent (30%) of the base value thereof.

6. Adjustment value for frontage shall be added to the valuation of all commercial lots derived by multiplying the length of frontage in linear meter by fifty percent (50%) of the unit base value thereof. The frontage value shall then be added to the value obtained by multiplying the areas by the rate as above stated.

7. Corner influence value of ten percent (10%) of the base value shall be added to the valuation of lots situated at the corner of two streets or roads. Provided, however, that if the streets or roads have different base values, the higher base value shall be used in the computation thereof.

1/ This Section amends Section 4 of Ordinance No. 232, S–2000 entitled: AN ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR MARKET VALUES FOR DIFFERENT CLASSES OF REAL PROPERTY SITUATED IN THE CITY OF MANDALUYONG.

8. Vacant or idle land located in purely residential area shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as commercial. If located in a purely industrial area, the vacant or idle land shall be classified as industrial. Provided, however, that if there is no predominant use, the Zoning Ordinance shall be used.

9. Road or street in urban subdivision, unless already donated and turned over to the government shall be listed separately as taxable in the name of the subdivision owner, and shall be valued uniformly at fifty percent (50%) of base value per square meter if concrete, thirty percent (30%) of base value if asphalt. The assessment level that should be applied must conform with the classification of the area.

10. For land to be classified as agricultural, more than fifty percent (50%) of the area must be planted or used in the cultivation or production of agricultural products.

11. Park and open space shall be valued at thirty percent (30%) of the base value applicable to the particular area where they are located, and shall utilize the assessment level for the particular classification.

12. Private drainage, canal or creek shall be valued at twenty percent (20%) of the base value applicable in the area, and twenty percent (20%) assessment level shall be applied.

13. Interior lots shall be valued eighty percent (80%) of the base value of the lots fronting a street or road in that particular area. All other interior lots shall be valued in accordance with Rule 3 hereof.

14. All undeveloped parcels of land shall have seventy percent (70%) of the base value of the developed or improved lots located in that area.

15. Valuation of lands defined as Special Class under paragraph d, Section 218, Republic Act 7160 as amended shall be based on the applicable unit value for residential, commercial or industrial lands as fixed in the schedule for the area where such land is located.

16. In case of agricultural land convertible into urban or subdivision land in the future, it shall be classified and assessed as agricultural or undeveloped residential or commercial or industrial lands.

17. Subject to the Provisions of the foregoing rules, the appraisal and assessment of land shall further be governed by the rules and regulations provided for under Assessment Regulations No. 3–75, dated February 10, 1975, Assessment Regulations No. 7–77, dated July 25,1977 and other pertinent assessment rules, regulations, circulars and memoranda issued by the Department of Finance.

SECTION 6. SCHEDULE OF MARKET VALUES FOR LAND. 1/ The unit base market value per square meter of residential, commercial and industrial lands and memorial parks shall be as follows:

A. RESIDENTIAL LAND:			
1.	First Class	R–1	P 4,500.00
2.	Second Class	R–2	3,500.00
3.	Third Class	R–3	3,000.00
4.	Fourth Class	R–4	2,500.00
5.	Fifth Class	R–5	2,000.00
B. COMMERCIAL LAND:			
1.	First Class	C–1	P 12,000.00
2.	Second Class	C–2	10,000.00
3.	Third Class	C–3	8,000.00
4.	Fourth Class	C–4	7,000.00
5.	Fifth Class	C–5	6,000.00
6.	Sixth Class	C–6	5,000.00
7.	Seventh Class	C–7	4,000.00
C. INDUSTRIAL LAND:			
1.	First Class	I–1	P 8,000.00
2.	Second Class	I–2	6,000.00
3.	Third Class	I–3	5,000.00
4.	Fourth Class	I–4	4,500.00
D. MEMORIAL PARK:			
1.	First Class	M–1	P 5,000.00
2.	Second Class	M–2	3,500.00
3.	Third Class	M–3	2,500.00

SECTION 7. GENERAL PROVISIONS ON THE APPRAISAL AND ASSESSMENT OF BUILDINGS AND OTHER STRUCTURES ON BUILDINGS. 2/

In order to ensure equitable levels of taxation, the following shall be observed in the appraisal and assessment of buildings and other structures.

1. The fair and current market values of all buildings shall be computed on the basis of the prevailing schedule of unit base construction cost of buildings. However, for buildings and other structures constructed in low lying or perennial flooded localities and in areas where adverse social and economic conditions prevail, a deduction of fifteen to twenty percent (15%–20%) may be subtracted from the unit base construction cost of the type of buildings being appraised. This is to compensate for such difference in value of the similar types of buildings constructed in ideal and highly developed environment.

1/ This is Section 3 of Ordinance No. 232, S–2000, ibid.
2/ This is Section 11 of Ordinance No. 232, S–2000, ibid.

2. This schedule of unit values shall be controlling but when the building or structure to be appraised is not covered by this schedule, it shall be appraised at its current and fair market value independent of this schedule and assessed for taxation purposes at the prescribed assessment level based on the actual use of the property.

3. The assessment levels for buildings and other improvements shall be the assessment levels provided for under Section 218 of Republic Act No. 7160 of the Local Government Code.

4. The application of minimum or maximum base value shall depend on the sound judgement of the appraiser or assessor based primarily on the quality of finish or workmanship and current values of the building structure.

5. As a general rule, condominium buildings are assessed based on the separate values of the individual units within the condominium structure and are applied appropriate assessment levels based on the market value of the respective condominium units.

6. The unit base values were derived from typical building design for each type of building, using aforecited standard specifications. The use of the unit rates for "extra" or "deductions" shall be applied depending on the deviation of the construction of the building from the standard specifications, regardless of whether the minimum unit base value was used.

7. The physical depreciation table for buildings indicated in Section 9 should be used as the guide in applying the depreciation to old buildings and other similar structures.

8. Deduction for accrued yearly depreciation shall be allowed and applied correspondingly for old buildings and machineries. However, issuance of tax declarations for this purposes may be made once every three years, where the aggregate yearly depreciation rates for these years will be computed and covered accordingly.

9. Auxiliary improvements such as fences, pavements, etc., which may be considered appurtenances of the main structure, shall be appraised independently, and the value/s thereof, added to the value of the main structure.

10. This Schedule of Market Value prepared in consonance with these provisions shall be applicable and effective only for newly constructed/completed/ renovated/occupied buildings and other structures.

Back taxes against undeclared buildings and other structures shall be computed on the basis of the assessed value determined from the schedule of Unit Construction Costs and assessment levels applicable and in force during the corresponding period.

SECTION 8. ASSESSMENT LEVEL OF LAND & IMPROVEMENT. The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

A. ON LANDS:

CLASS	ASSESSMENT LEVELS
Residential	20%
Commercial	50%
Industrial	50%

B. ON BUILDINGS AND OTHER STRUCTURES:

1. RESIDENTIAL

FAIR MARKET VALUE		
OVER	NOT OVER	ASSESSMENT LEVELS
	P 175,000.00	0%
P 175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

2. COMMERCIAL/INDUSTRIAL

FAIR MARKET VALUE		
OVER	NOT OVER	ASSESSMENT LEVELS
	P 300,000.00	30%
P 300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

C. ON MACHINERIES:

CLASS	ASSESSMENT LEVELS
Residential	50%
Commercial	80%
Industrial	80%

D. ON SPECIAL CLASSESS:The assessment levels for all lands, buildings, machineries and other improvements:

ACTUAL USE	ASSESSMENT LEVELS
Cultural/Recreational	15%
Scientific	15%
Hospital	15%
Local Water Districts	10%
Government–owned or controlled corporation engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

SECTION 9. SCHEDULE OF DEPRECIATION. 1/ Owners or administrators of buildings and other structures shall be entitled to depreciation allowance in its current and fair market value in accordance with the following schedule, provided, however, that no further reduction shall be allowed when the residual value has been arrived at.

SCHEDULE OF DEPRECIATION OF BUILDINGS AND OTHER STRUCTURES

	I–A	I–B	I–C	II–A	II–B	II–C	III–A–B	III–C–D	IV
1ST 5 yrs	1.8%	2.0%	2.2%	2.4%	2.6%	3.00%	4.00%	4.00%	5.00%
2ND 5 yrs	1.4%	1.8%	2.0%	2.2%	2.3%	2.50%	3.50%	3.60%	4.00%
3RD 5 yrs	1.2%	1.5%	1.7%	2.0%	2.2%	2.50%	3.00%	3.20%	3.40%
4TH 5 yrs	1.0%	1.2%	1.3%	1.7%	2.0%	2.00%	2.50%	2.50%	3.00%
After 20 Yrs	1.0%	1.0%	1.4%	1.6%	2.0%	2.00%	2.50%	2.50%	3.00%
Residential Val	40.0%	40.0%	37.0%	35.0%	30.0%	30.0%	28.00%	20.00%	15.00%

CHAPTER 3
REAL PROPERTY TAX

SECTION 10. RATES OF REAL PROPERTY TAX. The basic real property tax within the City of Mandaluyong, Metro Manila, shall be in accordance with the following rates, based on class of property:

CLASS OF PROPERTY	RATES OF LEVY
Residential	1.5%
Commercial	2%
Industrial	2%
Special Class	2%

SECTION 11. SPECIAL EDUCATION FUND TAX (SEF). In addition to the Basic Realty Tax imposed above, an annual tax of one percent (1%) on the assessed value of real property, to accrue exclusively to the Special Education Fund shall be imposed within the City.

SECTION 12. ADDITIONAL AD VALOREM TAX ON IDLE LANDS. There is hereby imposed an additional real property tax on idle lands, as defined in Sections 237 and 238 of Republic Act No. 7160 at the rate of five per cent (5%) per annum based on the assessed value of the property as determined by the City Assessor.

1/ This Section amends Section 12 of Ordinance No. 232, S–2000, ibid.

SECTION 13. RATES OF DISCOUNT ON PAYMENT OF REAL PROPERTY TAXES. The City Treasurer of Mandaluyong City shall collect payments of real property taxes under the following rates:

A. PROMPT FULL YEAR PAYMENT:

- Ten percent (10%) discount if payment is made on or before January 31 for the whole year.

B. QUARTERLY PAYMENT:

- Five percent (5%) discount if prompt payment is made on or before the end of the 1st month of the quarter (January, April, July and October).
- No discount for quarterly payment after the end of the 1st month of every quarter.

CHAPTER 4
MISCELLANEOUS TAXES

TRANSFER TAX/ PROCESSING FEE IN ALL TRANSACTIONS INVOLVING TRANSFER, SEGREGATION OR CONSOLIDATION OF REAL PROPERTIES

SECTION 14. PROCESSING FEE. A processing fee equivalent to Three Hundred (P300.00) Pesos shall be assessed and collected on all transactions involving transfer, segregation or consolidation of tax declaration over real properties located in the City of Mandaluyong.

No transaction involving transfer, segregation or consolidation of tax declaration over properties located in the City of Mandaluyong shall be recorded and appropriate Tax Declaration issued unless the processing fee shall first be paid.

SERVICE FEE equivalent to Fifty (Php50.00) Pesos, Philippine Currency, shall be assessed for issuance of verification, certified xerox/true copies, certification of no/with improvement and certification of no property holding.

SECTION 15. IMPOSITION OF TAX. There is hereby imposed a tax on sale, donation, barter or on any other mode of transferring ownership or title of real property located within the City of Mandaluyong at the following rates based on the total consideration or market value or zonal valuation of the property whichever is higher.

Seventy five percent (75%) of one percent (1%).

SECTION 16. TIME OF PAYMENT. It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of execution of the deed as regards sale, barter, donation or any other mode of transfer of ownership or from the date of the decedent's death in the case of transfer by succession.

CHAPTER 5
DISPOSAL OF DELINQUENT PROPERTIES

SECTION 17. PUBLIC AUCTION OF DELINQUENT PROPERTIES. Any and all real estate properties located within the City of Mandaluyong, Metro Manila found to be delinquent in the payment of real estate taxes, charges and other dues for a period of at least ten (10) years shall be sold in a public sale to be conducted by the City Treasurer in the manner herein provided.

SECTION 18. NOTICE OF PUBLIC SALE. Upon the real estate tax, charges and other dues becoming delinquent, the City Treasurer shall immediately prepare a Notice of Public sale of the delinquent property.

SECTION 19. CONTENTS OF THE NOTICE OF PUBLIC SALE. The Notice of Public Sale to be issued by the City Treasurer shall contain the amount of the taxes, penalties, dues and other charges due the delinquent property; the date, time and place of sale; the name of the owner or owners of the property against whom the tax was assessed; the nature of the property and, if land, its approximate area and location stating the street and block number, district or barangay, city, municipality and province where the property to be sold is situated.

SECTION 20. PUBLICATION OF THE NOTICE OF PUBLIC SALE. The Notice of Public Sale shall be posted for three (3) consecutive weeks at the main entrance of the City Hall, in the place where the property is situated and in the public market and published, once a week for three consecutive weeks, in a newspaper of general circulation in the City of Mandaluyong, Metro Manila.

Copy of said notice shall be sent by registered mail or personal service to the delinquent taxpayer at his address as shown in the tax rolls or property tax record card of the City.

SECTION 21. PAYMENT OF DELINQUENCY BEFORE THE SALE. At any time during or before the sale, the delinquent taxpayer may stay all proceedings by paying the taxes, penalties, dues and other charges including the costs of sale due at the time of tender to the City Treasurer or his deputy conducting the sale.

SECTION 22. CITY TREASURER TO BUY PROPERTY. In case there is no bidder at the public auction of the delinquent real estate property, or if the highest bid is for an amount not sufficient to pay the taxes, penalties, dues and other charges, including the costs of sale, the City Treasurer shall buy the delinquent real property in the name of the City of Mandaluyong for the amount of taxes, penalties, dues and other charges due thereon, and the costs of sale.

SECTION 23. CERTIFICATE OF SALE TO BE ISSUED. The purchaser at the public auction of the delinquent property shall receive from the City Treasurer a Certificate of Sale setting forth the proceedings had at the sale, a description of the property sold, the name of the purchaser, the sale price, as well as the exact amount of the taxes and penalties due and the costs of sale. The person in whose name the property is listed and assessed shall be furnished with a copy of the Certificate of Sale.

SECTION 24. REGISTRATION OF THE CERTIFICATE OF SALE. The purchaser of the delinquent property at the public auction shall register the Certificate of Sale issued by the City Treasurer with the appropriate Register of Deeds.

SECTION 25. REDEMPTION AFTER SALE. Within a period of one year counted from date of registration of the Certificate of Sale, the delinquent taxpayer or his authorized representative or in their absence, any person holding a lien or claim over the property, shall have the right to redeem same by paying the City Treasurer the total amount of taxes, penalties, dues and other charges, including the costs of sale and an interest at the rate of twenty per centum (20%) on the purchase price, and such payment shall invalidate the Certificate of Sale issued to the purchaser and shall entitle the purchaser to the issuance of a Certificate of Redemption.

SECTION 26. EFFECTS OF REDEMPTION. The City Treasurer shall, upon surrender by the purchaser of the Certificate of Sale previously issued to him/her, forthwith return to the latter the entire purchase price paid by him/her plus the interest at twenty per centum (20%) herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him/her, and said property shall thereafter be free from the lien of said taxes, penalties, dues and other charges.

SECTION 27. FINAL BILL OF SALE. In case the delinquent taxpayer or his/her representative, or any person holding a lien or claim over the property, fails to redeem the same within the period of one year from the date of the registration of the Certificate of Sale, the City Treasurer shall issue a Final Bill of Sale conveying title to the purchaser of the property purchased by him/her free from any lien, encumbrance or third party claim whatsoever.

SECTION 28. REGISTRATION OF FINAL BILL OF SALE. The Final Bill of Sale to be issued under this Code shall be registered with the Office of the appropriate Register of Deeds who shall, in turn, cause the cancellation of the title in the name of the delinquent taxpayer and the issuance of a new title in the name of the purchaser in the public auction.

SECTION 29. WRIT OF POSSESSION. After consolidation of title in the name of the purchaser in the public auction, the latter may ask to be placed in possession of subject property thru the appropriate action provided for by existing law.

CHAPTER 6
ZONING

SECTION 30. REGULATORY FEES. 1/ The rate of filing, land use and processing fees for locational clearance shall be as follows:

1/ This Section amends Section 40 of Ordinance No. 475, S–2011, entitled: AN ORDINANCE ADOPTING THE NEW ZONING REGULATIONS OF MANDALUYONG CITY FOR THE YEAR 2011

TYPE OF TRANSACTION		RATE OF FEES (pesos)
A. FILING/APPLICATION FEE		
1.	Locational Clearance	133.50
2.	Motion for Reconsideration	339.00
3.	Petition/request for reclassification	2,000.00
4.	Appeal	1,000.00
5.	Complaint except those involving pauper litigant which shall be free of charge	133.50
B. LAND USE/ZONING FEE		
1.	Residential	1.95 per sq.m. of total floor area
2.	Commercial	4.50 per sq.m. of total floor area
3.	Yards utilized for commercial purposes	1.95 per sq.m. of total area
4.	Institutional	3.45 per sq.m. of total floor area
5.	Yards utilized for institutional purposes	1.95 per sq.m. of total area
6.	Cemetery/Memorial Park	0.60 per sq.m. of total land area
7.	Telecommunications Tower	6.90 per sq.m. of total base area
8.	Gas Stations	8.00 per sq.m. of total floor area
9.	Billboards (Advertisements, or street graphics)	6.45 per sq.m. of total display surface area
10.	Renovation (for uses 1–9)	Corresponding prescribed rate for items 1–9 above
C. PROCESSING FEE		25% of the corresponding prescribed land use fee
D. CERTIFICATE FEE		69.45
E. CERTIFICATE OF NON–CONFORMANCE		
1.	Manufacturing Industry	6.90 per sq.m. of total floor area
2.	Non–manufacturing Industry	5.25 per sq.m. of total floor area
3.	Yards utilized for industrial purposes	3.45 per sq.m. of total area
4.	Renovation (for uses 1–3)	Corresponding prescribed rate for items 1–3 above
F. SURCHARGES A surcharge of one hundred percent (100%) of the total locational clearance fees but not less than Two Thousand Pesos (P2,000.00) whichever is higher shall be charged to any applicant, proponent, proprietor, owner or representative who commences or undertakes any project without having first secured a Locational Clearance and which shall be due upon securing of such clearance.		

A. DEVELOPMENT CHARGES	
COMPUTATION OF DEVELOPMENT CHARGES. Any proposed land improvement or building expansion in excess of the allowable Floor Area Ratio or building height as provided in this Ordinance shall be subject to appropriate fees on top of the regulatory fees prescribed under Section 40 of this Ordinance. The amount of the development charge that shall be due from the proponent/owner shall be computed per 25% increment of the additional Building Area that may be allowed, and as follows:	DEVELOPMENT CHARGE, D = A x (B–C), Where: A = The area assessment which shall be set P500.00, P750.00, P1,000.00, and P1,250.00 for the first, second, third, and fourth 25% increments, respectively, until December 31, 2013. Each January 1st thereafter until 2016, such amounts shall increase by ten (10%) percent over the Area Assessment charged in the immediately preceding year. B = The Total Building Area of the completed or expanded building in square meters C = The estimated Total Building Area permitted under the original Floor Area Ratio/Building Height regulations

TITLE THREE
BUSINESS TAXATION

CHAPTER 7
TAXES ON BUSINESS

SECTION 31. DEFINITION OF TERMS. When used in this Code, the term:

a. AGRICULTURAL PRODUCT includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetable, fruits, flowers, and their by–products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market;

b. AMUSEMENT is pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

c. AMUSEMENT PLACES include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances;

d. BANKS AND OTHER FINANCIAL INSTITUTIONS include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

e. BUSINESS means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

f. CAPITAL INVESTMENT is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;

g. CITY WATERS include not only streams, lakes, and tidal waters within the City not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

h. CHARGES refer to pecuniary liability, as rents or fees against persons or property;

i. CONTRACTOR includes persons, natural or juridical, not subject to professional tax under Section 70 of this Code, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees. As used in this Section, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planing or surfacing and recutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry–cleaning or dyeing establishments, steam laundries, and laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and building

saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers; publishers except those engaged in the publication or printing of any newspapers, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

j. CORPORATION includes partnerships, no matter how created or organized, joint–stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines;

k. COUNTRYSIDE AND BARANGAY BUSINESS ENTERPRISE refers to any business entity, association, or cooperative registered under the provisions of Republic Act No. Sixty–eight Hundred Ten (R.A. No. 6810), otherwise known as "Magna Carta For Countryside And Barangay Business Enterprises" (Kalakalan 20);

l. DEALER means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

m. FEE means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;

n. FRANCHISE is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;

o. GROSS SALES OR RECEIPTS include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discountsif determinable at the time of sales, sales return, excise tax, and value–added tax (VAT);

p. MANUFACTURER includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;

q. MARGINAL FARMER OR FISHERMAN refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family;

r. MOTOR VEHICLE means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street–sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

s. OPERATOR includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

t. PEDDLER means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Title;

u. PERSONS mean every natural or juridical being, susceptible of rights and obligations or being the subject of legal relations;

v. RESIDENTS refer to natural persons who have their habitual residence in the City of Mandaluyong where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in the City of Mandaluyong. In the absence of such law juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

w. RETAIL means a sale where the purchaser buys the commodity for their own consumption, irrespective of the quantity of the commodity sold;

x. VESSEL includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water;

y. WHARFAGE means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel; and

z. WHOLESALE means a sale where the purchaser buys the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

ARTICLE 1
GRADUATED TAX ON BUSINESS

SECTION 32. IMPOSITION AND TIME OF PAYMENT. There is hereby levied an annual tax on the following business undertakings/activities at the rates prescribed herein.

A. ON MANUFACTURERS, IMPORTERS, ASSEMBLERS, REPACKERS OR PROCESSORS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	30,000.00	673.00
30,000.00	40,000.00	1,010.00
40,000.00	50,000.00	1,262.00
50,000.00	75,000.00	2,020.00
75,000.00	100,000.00	2,524.00
100,000.00	150,000.00	3,366.00
150,000.00	200,000.00	4,207.00
200,000.00	300,000.00	5,890.00
300,000.00	500,000.00	8,415.00
500,000.00	750,000.00	12,241.00
750,000.00	1,000,000.00	15,301.00
1,000,000.00	2,000,000.00	21,038.00
2,000,000.00	3,000,000.00	25,246.00
3,000,000.00	4,000,000.00	30,295.00
4,000,000.00	5,000,000.00	35,345.00
5,000,000.00	6,500,000.00	37,296.00
6,500,000.00	7,500,000.00	39,591.00
7,500,000.00	8,500,000.00	44,181.00
8,500,000.00	9,500,000.00	48,771.00
9,500,000.00	50,000,000.00	48,771.00 + 49.5% of 1%
50,000,000.00 and above		249,246.00 + 27.5% of 1%
B. WHOLESALERS, DISTRIBUTORS, OR DEALERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	286.00
10,000.00	15,000.00	336.00
15,000.00	20,000.00	420.00
20,000.00	30,000.00	504.00
30,000.00	40,000.00	673.00
40,000.00	50,000.00	1,009.00
50,000.00	75,000.00	1,470.00

75,000.00	100,000.00	2,019.00
100,000.00	150,000.00	2,861.00
150,000.00	200,000.00	3,702.00
200,000.00	300,000.00	5,049.00
300,000.00	500,000.00	6,732.00
500,000.00	750,000.00	10,098.00
750,000.00	1,000,000.00	13,464.00
1,000,000.00	2,000,000.00	15,301.00
In excess of 2,000,000.00		15,301.00 + 55% of 1%

C. ON RETAILERS:

Gross sales of the preceding calendar year		
		(TAX PER ANNUM)
400,000.00 or less		3% of the gross sales
In excess of 400,000.00		12,000.00 + 44% of 1%

D. ESSENTIAL COMMODITIES:

On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one–half (1/2) of the rates prescribed under sub–SECTIONS (a), (b), and (c) of this SECTION.

1.	Rice and corn;
2.	Wheat or cassava flour, meat dairy products, locally manufactured, processed or preserved food, sugar, salt, and other agricultural, marine, and fresh water products;
3.	Cooking oil and cooking gas;
4.	Laundry soap, detergents, and medicines;
5.	Agricultural implements, equipment and post–harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;
6.	Poultry feds and other animal feeds;
7.	School supplies; and
8.	Cement.

E. CONTRACTORS AND OTHER INDEPENDENT CONTRACTORS AND OWNERS/OPERATORS OF BUSINESS ESTABLISHMENTS RENDERING OR OFFERING SERVICES SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	20,000.00	252.00
20,000.00	30,000.00	420.00
30,000.00	40,000.00	589.00
40,000.00	50,000.00	841.00
50,000.00	75,000.00	1,346.00
75,000.00	100,000.00	2,019.00
100,000.00	200,000.00	4,039.00
200,000.00	250,000.00	5,554.00
250,000.00	300,000.00	7,069.00
300,000.00	400,000.00	9,425.00
400,000.00	500,000.00	12,623.00
500,000.00	750,000.00	14,153.00
750,000.00	1,000,000.00	15,683.00
1,000,000.00	2,000,000.00	17,596.00
In excess of 2,000,000.00		17,596.00 + 82% of 1%

F. EXPORTERS, OTHER THAN THOSE COVERED BY OTHER PROVISIONS, SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	100,000.00	1,177.00
100,000.00	150,000.00	1,683.00
150,000.00	200,000.00	2,103.00
200,000.00	300,000.00	2,944.00
300,000.00	500,000.00	4,207.00
500,000.00	750,000.00	6,120.00
750,000.00	1,000,000.00	7,650.00
1,000,000.00	2,000,000.00	10,519.00
2,000,000.00	3,000,000.00	12,623.00
3,000,000.00	4,000,000.00	15,147.00
4,000,000.00	5,000,000.00	17,672.00
5,000,000.00	6,500,000.00	18,648.00
6,500,000.00	7,500,000.00	19,795.00
7,500,000.00	8,500,000.00	22,090.00
8,500,000.00	9,500,000.00	24,385.00
More than 9,500,000.00 but less than 50 M		24,385.00 + 27.5% of 1%
More than 50 M		135,760.00 + 16.5% of 1%
G. OWNERS OR OPERATORS OF CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, SODA FOUNTAINS, CARENDERIAS AND FOOD CATERERS SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	229.00
10,000.00	15,250.00	336.00
15,250.00	18,250.00	413.00
18,250.00	23,375.00	535.00
23,375.00	27,000.00	612.00
27,000.00	30,000.00	688.00
30,000.00	33,000.00	765.00
33,000.00	35,875.00	841.00
35,875.00	40,625.00	933.00
40,625.00	45,500.00	1,009.00
45,500.00	50,000.00	1,147.00
For every 1,000.00 in excess of 50,000.00		12.00
H. ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING LENDING INVESTORS, FINANCIAL AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, MONEY CHANGERS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS, DEALERS IN SECURITIES AND FOREIGN EXCHANGE DEALERS:		

FOR NEWLY STARTED BUSINESS		
		(TAX PER ANNUM)
1.	PAWNSHOPS:	
	Main Pawnshop	4,708.00
	For every branch	1,765.00
2.	Money shops/money changers	235.00
3.	Individual lending investors	353.00
4.	FINANCE AND INVESTMENT COMPANIES:	
	Principal office in the city	2,354.00
	For every branch	706.00
5.	INSURANCE COMPANIES:	
	Principal office in the city	3,531.00
	For every branch	706.00
6.	COMMERCIAL BANKS:	
	Principal office in the city	5,885.00
	For every branch and for every ATM machine isolated outside banks	1,177.00
7.	SAVINGS OR THRIFT BANKS, SAVINGS & LOAN ASSOCIATIONS:	
	Principal office in the city	2,354.00
	For every branch	470.00
8.	Rural banks	706.00
9.	Dealers in securities andforeign exchange dealers	1,177.00
	FOR RENEWAL OF BUSINESS	60% of 1% of the gross sales

I. REAL ESTATE DEALERS SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	573.00
10,000.00	50,000.00	1,147.00
50,000.00	100,000.00	1,720.00
100,000.00	200,000.00	3,442.00
200,000.00	400,000.00	5,164.00
400,000.00	700,000.00	9,180.00
700,000.00	1,000,000.00	13,770.00
1,000,000.00	1,500,000.00	20,082.00
1,500,000.00	2,000,000.00	24,099.00
2,000,000.00	3,000,000.00	31,558.00
3,000,000.00	5,000,000.00	36,722.00
5,000,000.00	6,500,000.00	45,903.00
6,500,000.00	8,000,000.00	57,378.00
8,000,000.00	10,000,000.00	72,297.00
For every 500,000.00 in excess of 10 M		2,648.00

J. LESSORS OR SUB–LESSORS OF REAL ESTATE INCLUDING ACCESSORIES, APARTELLES, PENSION INNS, APARTMENTS, CONDOMINIUMS, HOUSE FOR LEASE, ROOMS AND SPACES FOR RENT SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	114.00
10,000.00	20,000.00	344.00
20,000.00	30,000.00	688.00
30,000.00	50,000.00	1,147.00
In excess of 50,000.00:		
Commercial lessor		1.65%
Residential lessor		1.1%
K. ON OWNERS OR OPERATORS OF PRIVATELY OWNED PUBLIC MARKETS AND SHOPPING CENTERS:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	50,000.00	1,966.00
50,000.00	60,000.00	2,359.00
60,000.00	70,000.00	2,752.00
70,000.00	80,000.00	3,146.00
80,000.00	90,000.00	3,539.00
90,000.00	100,000.00	3,932.00
For every 1,000.00 in excess of 100,000.00		33.00
L. ON ANY BUSINESS NOT OTHERWISE SPECIFIED IN THE PRECEDING PARAGRAPHS, A TAX RATE OF 3% OF THE GROSS SALES IS IMPOSED FOR THE RENEWAL OF BUSINESS. FOR NEW BUSINESS, THE INITIAL TAX IS FIXED AT 1,000.00.		

SECTION 33. NEWLY OPERATED BUSINESS. For a newly started business falling under paragraph (a), (b), (c), (d), (e), (f), (g), (h) above, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one half (1/2) of one–tenth (1/10) of one (1%) percent of the capital investment, but in no case shall it be less than the minimum provided therefor by the pertinent schedule. However, in succeeding quarter or quarters, in case the business opens before the last quarter of the year, the tax shall be based on the gross sales/receipts for the preceding quarter at the rate of one–fourth (1/4) of the annual rates fixed in the pertinent schedule of paragraphs (a), (b), (c), (d), (e), (f), (g), or (h) as the case may be. In the succeeding years, regardless of when the business started to operate, the tax shall be based on the gross sales/receipts for the preceding calendar year, or any fraction thereof, as provided in the pertinent schedule.

SECTION 34. RENEWAL OF APPLICATION OF BUSINESS PERMIT. In all renewal of application of business permit by any person, partnership, corporation, entities or other business establishments, submission of the prior year financial statement duly stamped by the Bureau of Internal Revenue is a mandatory requirement as one of the basis for the assessment of tax.

As a general rule, doing business within the City of Mandaluyong without first securing business permit or license to do so is a gross violation of this Code sanctionable under the general penalty provision.

SECTION 35. PAYMENT OF BUSINESS TAX.

a. The taxes imposed under Section 32 shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

b. In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 32 of this Code which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

c. In cases where a person conducts or operates two (2) or more businesses mentioned in Section 32 of this Code which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

SECTION 36. SITUS OF THE TAX

a. For purposes of collection of the taxes under Section 32 of this Code, manufacturers, assemblers, repackers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks and other financial institutions, and other businesses, maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the City where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the City of Mandaluyong where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such city or municipality.

b. The following sales allocation shall apply to manufacturers, assemblers, contractors, producers, and exporters with factories, project offices, plants, and plantations in the pursuit of their business:

1. Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the City of Mandaluyong where the principal office is located; and

2. Seventy percent (70%) of all sales recorded in the principal office shall be taxable by the City of Mandaluyong where the factory, project office, plant or plantation is located.

c. In case of a plantation located at a place other than the place where the factory is located, said seventy percent (70%) mentioned in subparagraph (b) of subsection (2) above shall be divided as follows:

1. Sixty percent (60%) to the city or municipality where the factory is located; and

2. Forty percent (40%) to the city or municipality where the plantation is located.

d. In cases where a manufacturer, assembler, producer, exporter or contractor has two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation mentioned in subparagraph (b) of subsection (2) above shall be prorated among the localities where the factories, project offices, plants, and plantations are located in proportion to their respective volumes or production during the period for which the tax is due.

e. The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located.

ARTICLE 2
FIXED TAX RATES ON BUSINESS

SECTION 37. IMPOSITION OF TAX. A fixed tax is hereby imposed on businesses specified below when applying as new.

A. DEALERS IN FERMENTED LIQUORS, DISTILLED SPIRITS INCLUDING BEER:			
1.		Wholesale dealers in foreign liquors	1,650.00
2.		Wholesale dealers in domestic liquors	825.00
3.		Retail dealers in foreign liquors	495.00
4.		Retail dealers in domestic liquors	247.50
B. ON DEALERS OF TOBACCO (CIGARETTES)			
1.		Wholesale tobacco dealers	495.00
2.		Retail tobacco dealers	165.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales			
C. ON OWNERS OR OPERATORS OF AMUSEMENT/VENDING DEVICES			
Gross sales of the preceding calendar year			
1.		Each machine or apparatus for visual entertainment	82.50
2.		Each apparatus for weighing	99.00
	1.	Each machine or apparatus for printing letters or numbers	132.00
	2.	Each similar device for vending games or skill in amusement	165.00
	3.	For each token or coin operated Amusement machine or apparatus	495.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales			
D. EACH MACHINE FOR DISPENSING OR VENDING SOFT DRINKS & OTHER FOOD AND BEVERAGES			495.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales			
E. ON OWNERS OR OPERATORS OF AMUSEMENT PLACES:			
1.		Night and day clubs (A)	16,500.00
2.		Supper clubs, cocktail lounges (B)	13,250.00
3.		Beer gardens, videoke bars,KTV (C)	8,250.00
4.		Eateries and/or other establishments with Videoke or karaoke machine	3,000.00
5.		Swimming pool only	660.00
6.		Steam baths, sauna baths and massage parlors per cubicle	550.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales			

8.	BILLIARD HALL AND POOL TABLES:		
	For the first table		165.00
	For each additional table		66.00
9.	CIRCUSES, CARNIVAL AND THE LIKE (perya):		
	For the first 10 days		132.00
	For each day thereafter		6.60
10.	SIDESHOWS PER BOOTH:		
	For the first 10 days		33.00
	For each day thereafter		6.60
11.	MERRY GO ROUNDS, ROLLER COASTERS, FERRIES WHEEL SWING, SHOOTING GALLERIES OR SIMILAR CONTRIVANCE		
	For the first 10 days per contrivance		33.00
	For each day thereafter		6.60
FOR RENEWAL OF BUSINESS: 3% of the gross sales			
12.	THEATERS AND CINEMA HOUSES:		
a.	With seating capacity less than 500 persons		990.00
b.	With seating capacity less than 900 persons		1,320.00
c.	With seating capacity of more than 1,000		1,650.00
An additional tax of 100% of the amount prescribed is hereby imposed on air conditioned cinema houses.			
FOR RENEWAL OF BUSINESS:	First 30 M	3% of the gross sales	
	In excess of 30 M	1.5% of the gross sales	
13.	Video, computers, family computers and similar devices per unit		110.00
14.	Boxing stadia, coliseums, auditoriums, concert halls or similar establishments		990.00
15.	Boxing, wrestling or martial arts contest Per exhibition match		330.00
16.	Cockpits (per annum)		9,900.00
	Ordinary cockfights per sultada		9.90
	Derby cockfight per sultada		33.00
	International derby cockfight per day		6,600.00
	International derby cockfight per sultada		330.00
	Local derby cockfights per day		3,300.00
17.	Race tracks for horse racing		6,600.00
18.	Gun clubs		660.00
19.	Judo, karate, martial arts clubs		330.00
20.	Pelota, squash, badminton, tennis per court		330.00
21.	Jai–alai frontons and/or coliseums with		
	more than 25,000 seating capacity		24,750.00
	with 15,000 to less 25,000 seats		17,325.00
	with 5,000 to less 15,000 seats		12,375.00
	per gaming day of jai–alai		247.00
22.	Off–track, off–fronton betting stations		2,475.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales			
23.	Bowling lanes per lane		247.00
24.	Ice Skating		1,650.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales			

F.	ON OWNERS OR OPERATORS OF THE FOLLOWING ESTABLISHMENTS:	
1.	Educational life plan/memorial plan establishments:	
	Principal office in Mandaluyong City	7,425.00
	For each branch	1,485.00
2.	Boarding house with accommodation for:	
	less than 10 boarders	49.50
	with 10 to 19 boarders	74.25
	with 20 to 39 boarders	82.50
	more than 40 boarders	123.75
3.	Lodging house with accommodation for:	
	less than 15 lodgers	1,485.00
	with 15 to 24 lodgers	2,227.50
	with more than 25 lodgers	2,970.00
4.	Security posting per guard	165.00
5.	Golf links	
	Mini golf links less than 9 holes	825.00
6.	Driving ranges:	
	with 30 slots or more	742.50
	with 16 to 29 slots	495.00
7.	Polo grounds	9,900.00
8.	Private cemeteries & memorial parks:	
	less than 2 hectares	1,237.50
	2 to 5 hectares	1,845.80
	more than 5 hectares	2,475.00
FOR RENEWAL OF BUSINESS: 3% of the gross sales		
9.	Cold storage and refrigeration cases:	
a.	With total cold storage capacity of	
	5 cubic meters	247.50
	more than 5 cu. m. to 15 cu. m.	371.25
	more than 15 cu. m. to 25 cu.,m.	618.75
	more than 25 cu. m. to 35 cu. m.	1,237.50
	more than 35 cu. m. to 50 cu. m.	1,856.25
	more than 50 cu. m.	2,475.00
b.	Refrigerating cases:	
	less than 5 cu. m.	16.50
	more than 5 cu. m.	33.00
10.	Lumberyards:	
	With an area less than 500 sq. m.	990.00
	more than 500 sq. m. to 1,000 sq. m.	1,237.50
	more than 1,000 sq. m. to 1,500 sq. m.	1,485.00
	more than 1,500 sq. m. to 2,000 sq. m.	1,980.00
	more than 2,000 sq. m.	2,475.00
11.	Private warehouse or bodega	1,650.00
12.	Nursery, vocational & other schools not regulated by the Dept of Education	
	with less than 5 students	165.00
	more than 5 but less than 20 students	330.00
	more than 20 students	495.00
13.	Dancing schools, driving schools, EDP, Judo–karate, etc.	
	with more than 100 students	990.00
	with 50 to 99 students	660.00
	with 25 to 49 students	495.00

	with less than 25 students	330.00
14.	Peddler	110.00
15.	STORAGE OF FLAMMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCE	
	A. FLAMMABLE LIQUIDS.	
	Flammable liquids with flash point at 20 degrees F or below, such as gasoline and other carbon besolphide, naphta, benzol allodin and acetone:	
	Over 5 to 25 gals.	P 8.25
	Over 25 to 50 gals.	22.27
	Over 50 to 100 gals.	43.72
	Over 100 to 500 gals.	88.27
	Over 500 to 1,000 gals.	132.00
	Over 1,000 to 1,500 gals.	175.72
	Over 1,500 to 2,000 gals.	220.27
	Over 2,000 to 2,500 gals.	264.00
	Over 2,500 to 3,000 gals.	352.27
	Over 3,000 to 3,500 gals.	439.72
	Over 3,500 to 4,000 gals.	528.00
	Over 4,000 to 8,000 gals.	660.00
	Over 8,000 to 10,000 gals.	907.50
	Over 10,000 to 50,000 gals.	1,320.00
	Over 50,000 to 200,000 gals.	1,980.00
	Over 200,000 to 500,000 gals.	2,640.00
	Over 500,000 to 1,500,000 gals.	3,520.27
	Over 1,500,000 gals.	4,399.72
	Flammable liquids with flash point at above 20 degrees F and below 70 degrees F such as alcohol, amyl–acetate, toluol, ethyl acetate:	
	Over 5 to 25 gals.	P 16.50
	Over 25 to 50 gals.	22.27
	Over 50 to 100 gals.	33.00
	Over 100 to 500 gals.	55.27
	Over 500 to 1,000 gals.	88.27
	Over 1,000 to 5,000 gals.	220.27
	Over 5,000 to 25,000 gals.	439.72
	Over 25,000 to 50,000 gals.	907.50
	Over 50,000 gals.	1,099.72
	Flammable liquids with flash point at 70 degrees F to 200 degrees F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, Kerosene, varnish, cleansing solvent, polishing liquids:	
	Over 5 to 25 gals.	P 8.25
	Over 25 to 50 gals.	13.20
	Over 50 to 100 gals.	22.27
	Over 100 to 1,000 gals.	55.27
	Over 1,000 to 5,000 gals.	109.72
	Over 5,000 to 10,000 gals.	220.27
	Over 10,000 to 50,000 gals.	330.00
	Over 50,000 to 100,000 gals.	550.27
	Over 100,000 to 500,000 gals.	907.50
	Over 500,000 to 900,000 gals.	1,650.00
	Over 900,000 gals.	2,200.27

Flammable liquids with flash point of over 200 degrees F when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, others:	
Over 5 to 25 gals.	8.25
Over 25 to 50 gals.	13.20
Over 50 to 100 gals.	22.27
Over 100 to 500 gals.	66.00
Over 500 to 2,000 gals.	132.00
Over 2,000 to 10,000 gals.	330.00
Over 10,000. to 50,000 gals.	660.00
Over 50,000 to 100,000 gals.	990.00
Over 100,000 gals.	1,650.00
B. FLAMMABLE GASES	
Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:	
Over 15 to 25 gals.	8.25
Over 25 to 50 gals.	13.20
Over 50 to 100 gals.	22.27
Over 100 to 500 gals.	66.00
Over 500 to 2,000 gals.	132.00
Over 2,000 to 10,000 gals.	330.00
Over 10,000 to 50,000 gals.	660.00
Over 50,000 to 100,000 gals.	990.00
Over 100,000 gals.	1,650.00
C. COMBUSTIBLE SOLIDS	
I. CALCIUM CARBIDE	
Over 10 but not more than 20 kg.	24.75
Over 20 but not more than 50 kg.	33.00
Over 50 but not more than 500 kg.	66.00
Over 500 but not more than 1,000 kg.	99.00
Over 1,000 but not more than 5,000 kg.	132.00
Over 5,000 but not more than 10,000 kg.	165.00
Over 10,000 but not more than 50,000 kg.	247.50
Over 50,000 kg.	330.00
II. PYROLYXIN	
Over 10 to 50 kg.	22.27
Over 50 to 200 kg.	43.72
Over 200 to 500 kg.	88.27
Over 500 to 1,000 kg.	165.00
Over 1,000 to 3,000 kg.	330.00
Over 3,000 to 10,000 kg.	550.27
Over 10,000 kg.	1,099.72
III. MATCHES	
Over 25 to 100 kg.	22.27
Over 100 to 500 kg.	109.72
Over 500 to 1,000 kg.	247.50
Over 1,000 to 5,000 kg.	439.72
Over 5,000 kg.	660.00

IV. NITRATE, PHOSPHOROUS, BROMINE, SODIUM, PICRIC ACID, AND OTHER HAZARDOUS, EXPLOSIVE, CORROSIVE, OXIDIZING AND LACHRYMATORY PROPERTIES	
Over 5 to 25 kg.	22.27
Over 25 to 100 kg.	33.00
Over 100 to 500 kg.	82.50
Over 500 to 1,000 kg.	165.00
Over 1,000 to 5,000 kg.	247.50
Over 5,000 kg.	330.00
V. SHREDDED COMBUSTIBLE MATERIALS SUCH AS WOOD SHAVINGS (KUSOT), WASTE (ESTOPA), SISAL, OAKUM, AND OTHER SIMILAR COMBUSTIBLE SHAVING AND FINE MATERIALS	
Over 9 to 100 cu. ft.	22.27
Over 100 to 500 cu. ft.	66.00
Over 500 to 1,000 cu. ft.	99.00
Over 1,000 to 2,500 cu. ft.	165.00
Over 2,500 cu. ft.	247.50
VI. TAR, RESIN, WAXES, COPRA, RUBBER, COAL, BITUMINOUS COAL AND SIMILAR COMBUSTIBLE MATERIALS	
Over 50 to 100 kg.	24.75
Over 100 to 1,000 kg.	49.50
Over 1,000 to 5,000 kg.	99.00
Over 5,000 kg.	165.00

ARTICLE 3
ADMINISTRATIVE PROVISIONS

SECTION 38. TAX PERIOD AND MANNER OF PAYMENT. Unless otherwise provided in this Code, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SECTION 39. ACCRUAL OF TAX. Unless otherwise provided in this Code, all local taxes, fees, and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

SECTION 40. TIME OF PAYMENT. Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

SECTION 41. SURCHARGES AND PENALTIES ON UNPAID TAXES, FEES, OR CHARGES. A surcharge of twenty–five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges are hereby imposed, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty–six (36) months.

SECTION 42. INTEREST ON OTHER UNPAID REVENUES. Where the amount of any other revenue due the City Government of Mandaluyong, except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty–six (36) months.

SECTION 43. COLLECTION OF LOCAL REVENUES BY TREASURER. All local taxes, fees, and charges shall be collected by the City Treasurer, or their duly authorized deputies.

The City Treasurer may designate the Barangay Treasurer as his deputy to local taxes, fees, or charges. In case a bond is required for the purpose, the City Government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

SECTION 44. EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESSMEN BY LOCAL TREASURER. The City Treasurer may, by himself or through any of his deputies duly authorized by him/her in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period, and shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

In case the examination herein authorized is made by a deputy duly authorized deputy of the local treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayer whose books, accounts, and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the revenue district office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

SECTION 45. APPLICATION OF CHAPTER. The provisions of this Chapter and the remedies provided herein may be availed of for the collection of any delinquent local tax, fee, charge, or other revenue.

SECTION 46. LOCAL GOVERNMENT's LIEN. Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes fees and charges including related surcharges and interest.

SECTION 47. CIVIL REMEDIES. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

a. By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property; and

b. By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City Government.

SECTION 48. DISTRAINT OF PERSONAL PROPERTY. The remedy by distraint shall proceed as follows:

a. SEIZURE. Upon failure of the person owing any local tax, fee, or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amounts of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.

b. ACCOUNTING OF DISTRAINED GOODS. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

c. PUBLICATION. The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the City government where the distraint is made, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Chief Executive of the City Government of Mandaluyong in which the property is distrained.

d. RELEASE OF DISTRAINED PROPERTY UPON PAYMENT PRIOR TO SALE. If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

e. PROCEDURE OF SALE. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the Chief Executive.

Should the property distrained be not disposed within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the City government for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisal shall be composed of the City Treasurer as chairman, with a representative of the Commission on Audit and the City Assessor as members.

f. DISPOSITION OF PROCEEDS. The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over the above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale and no charge shall be imposed for the services of the local officer or his deputy where the proceeds of the sale are insufficient to satisfy the claim, other property may in like manner be distrained until the full amount due including all expenses is collected.

SECTION 49. LEVY ON REAL PROPERTY. After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer the official designated to conduct levies on real property shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee, or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Registrar of Deeds of the City where the property is located who shall annotate the levy on the tax declaration and

certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the city treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant be submitted by the levying officer to the Sangguniang Panlungsod.

SECTION 50. PENALTY FOR FAILURE TO ISSUE AND EXECUTE WARRANT. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer's failure to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or found guilty of abusing the exercise thereof by competent authority the City Treasurer shall be automatically dismissed from the service after due notice and hearing.

SECTION 51. ADVERTISEMENT AND SALE. Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the City Hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the City of Mandaluyong where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod and which shall form part of his records. After consultation with the Sangguniang Panlungsod, the City Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may, by ordinance duly approved, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

SECTION 52. REDEMPTION OF PROPERTY SOLD. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests, or penalties from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the Certificate of Sale issued to the purchaser and the owner shall be entitled to a Certificate of Redemption from the City Treasurer or his deputy.

The City Treasurer or his deputy, upon surrender by the purchaser of the Certificate of Sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests, and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

SECTION 53. FINAL DEED TO PURCHASER. In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 54. PURCHASE OF PROPERTY BY THE CITY GOVERNMENT FOR WANT OF BIDDER. In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City Government without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the City Government of Mandaluyong.

SECTION 55. RESALE OF REAL ESTATE TAKEN FOR TAXES, FEES, OR CHARGES. The Sangguniang Panlungsod ng Mandaluyong may, by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sale shall accrue to the general fund of the City Government of Mandaluyong.

SECTION 56. COLLECTION OF DELINQUENT TAXES, FEES, CHARGES OR OTHER REVENUES THROUGH JUDICIAL ACTION. The City Government of Mandaluyong may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction.

SECTION 57. FURTHER DISTRAINT OR LEVY. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SECTION 58. PERSONAL PROPERTY EXEMPT FROM DISTRAINT OR LEVY. The following property shall be exempt from distraint and the levy attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

a. Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;

b. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;

c. His necessary clothing, and that of all his family;

d. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);

e. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;

f. The professional libraries of doctors, engineers, lawyers and judges;

g. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and

h. Any material or article forming part of a house or improvement of any real property

SECTION 59. POWER TO LEVY OTHER TAXES, FEES OR CHARGES. The City Government of Mandaluyong may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws:

Provided, that the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

SECTION 60. PROCEDURE FOR APPROVAL AND EFFECTIVITY OF TAX ORDINANCES AND REVENUE MEASURES; MANDATORY PUBLIC HEARINGS. The procedure for approval of local tax ordinances and revenue measures shall be in accordance with the provisions of the Local Government Code of 1991: Provided, that public hearings shall be conducted for the purpose prior to the enactment thereof: Provided, further, that any question on the constitutionality or legality of tax ordinances or revenue measures may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, That such appeal shall not have the effect of suspending the effectivity of the ordinance and the accrual and the payment of the tax, fee, or charge levied therein: Provided, finally, that within thirty (30) days after receipt of the decision of the lapse of the sixty–day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

SECTION 61. PUBLICATION OF TAX ORDINANCES AND REVENUE MEASURES. Within ten (10) days after their approval, certified true copies of all City of Mandaluyong tax ordinances or revenue measures shall be published in full for three (3) consecutive days in a newspaper of local circulation.

SECTION 62. FURNISHING OF COPIES OF TAX ORDINANCES AND REVENUE MEASURES. The Sanggunian Secretary shall furnish the City Treasurer copies of all city tax ordinances and revenue measures for public dissemination.

SECTION 63. ATTEMPT TO ENFORCE VOID OR SUSPENDED TAX ORDINANCES AND REVENUE MEASURES. The enforcement of any tax ordinance or revenue measure after due notice of the disapproval or suspension thereof shall be sufficient ground for administrative disciplinary action against the local officials and employees responsible therefor.

SECTION 64. AUTHORITY TO ADJUST RATES OF TAX ORDINANCES. The City Government of Mandaluyong shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the existing rates.

SECTION 65. AUTHORITY TO GRANT TAX EXEMPTION PRIVILEGES. The City Government of Mandaluyong may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary.

SECTION 66. WITHDRAWAL OF TAX EXEMPTION PRIVILEGES. Unless otherwise provided in the Local Government Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government–owned or controlled corporations, except local water districts, cooperatives duly registered under Republic Act No. 6938, non–stock and non–profit hospitals and educational institutions, are hereby withdrawn upon the effectivity of the Code.

SECTION 67. PERIODS OF ASSESSMENT AND COLLECTION.

a. Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period.

b. In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

c. Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period.

d. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

   1. The City Treasurer is legally prevented from making the assessment of collection;

   2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and

   3. The taxpayer is out of the country or otherwise cannot be located.

SECTION 68. PROTEST OF ASSESSMENT. When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the City Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partly the assessment. However, if the City Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty–day period prescribed herein within which to appeal with the court of competent jurisdiction, otherwise, the assessment becomes conclusive and unappealable.

SECTION 69. CLAIM FOR REFUND OF TAX CREDIT. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

CHAPTER 8
TAX ON PROFESSION/OCCUPATION

SECTION 70. IMPOSITION OF TAX. There is hereby imposed an annual professional/occupational tax on all persons engaged in the exercise or practice of their profession/occupation:

a.	Professional Tax	P 300.00
	Bachelor'sDegree with Bar/Board Exams under SC and PRC	
	Actuaries, aeronautics/pilots/commercial aviators, aeronautical engineers, archaeologists, architects, astronomers, biologists, certified public accountants, chemical engineers, civil engineers, criminologists, customs administrations, dentists, dietitians, electrical engineers, electronic and communication engineers, geodetic engineers, geologists, interior designers, lawyers, marine engineers, mechanical engineers, medical practitioners, medical technologists, meteorologists, mining engineers, mythologists, nauticals, nurses, opticians, optometrists, ornitologists, palaeontologists, pathologists, pharmacists, radiologists, sanitary engineers, teachers, veterinarians, volcanologists and any Bachelor's Degree licensee	
b.	Professional/Occupational Tax	P200.00
	With two–year course under PRC	
	Electrician/master electrician, embalmer, master plumber, midwives,plumber, statisticians and x–ray technicians	
	Occupational (Rank or Position)	
	Commercial stewards/stewardesses, flight attendants, instructors and instructresses, insurance adjusters, insurance agent, land surveyors, masseurs, pelotares/jockeys, physical therapists, professional actors and actresses, professional appraisers/connoiseurs, registered electricians, real estate brokers/stock brokers	
c.	All others not enumerated under paragraphs (a) and (b) above	P100.00

SECTION 71. PAYMENT OF TAX. Every person legally authorized to practice his profession or calling shall pay the tax to the City Government of Mandaluyong or its duly authorized deputies if he practices his profession or pursues his calling or maintains his principal office in Mandaluyong City:

Provided, that such person who has paid the corresponding profession/ occupation tax herein fixed shall be entitled to practice his profession or calling within Metropolitan Manila and in all parts of the Philippines without being subject to any other local tax, license or fee of whatever nature, for the practice of such profession or calling.

SECTION 72. TIME OF PAYMENT. The profession/occupation tax shall be payable annually, on or before the thirty–first day of January of each year. Any person first beginning to exercise his profession/occupation or calling after the month of January must, however, pay the full tax before engaging therein. One line of profession/occupation or calling does not become exempt by being conducted with some other profession/occupation or calling for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

CHAPTER 9
OTHER TAXES

ARTICLE 4
TAXES ON PEDDLERS, DELIVERY TRUCKS OR VANS

SECTION 73. PEDDLERS. Any person who, either for himself or on commission, travels from place to place and sells any merchandise or article of commerce shall pay the tax at a rate not exceeding One Hundred Pesos (P100.00) annually.

SECTION 74. IMPOSITION OF TAX ON DELIVERY TRUCKS OR VANS. There is hereby imposed on the following persons an annual fixed tax per truck or van, as follows.

a.	Manufacturers or producers of, or dealers in, distilled spirits, fermented liquors, soft drinks, cigars and cigarette delivering or distributing their products to sales outlets, or selling to consumers, whether directly or indirectly within the City of Mandaluyong, per truck or van or any motor vehicle	P500.00
b.	Manufacturers or producers of, or dealers in products other than the above commodities delivering or distributing such commodities to sales outlets or selling to consumers, whether directly or indirectly, within the City of Mandaluyong per truck or van or any motor vehicle	P500.00

The manufacturers, producers, and dealers referred to in the foregoing paragraphs shall be exempt from the tax on peddlers prescribed in the preceding Section.

SECTION 75. PAYMENT OF TAXES. The taxes prescribed in this Article shall be paid to the City Treasurer or its duly authorized deputies on or before the twentieth day of January each year.

ARTICLE 5
TAX ON PRINTING AND PUBLICATIONS BUSINESS

SECTION 76. IMPOSITION OF TAX. There is hereby imposed a tax on any person engaged in the business of printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets and others of similar nature at the rate of 50% of 1% of the gross annual receipts for the preceding calendar year for old printing businesses. For new ones, the rate of tax is only one–twentieth (1/20) of 1% of the capital investment during the calendar year when the printing business was established. Thereafter, the tax is based on the gross receipts for the preceding calendar year or any fraction thereof.

In the case of newly started business tax rate shall be as follows:

Printer	P 100.00
Publisher	50.00
Both printer and publisher	150.00

SECTION 77. EXEMPTION FROM TAX. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax imposed.

SECTION 78. PAYMENT OF TAX. The tax shall be paid to the City Treasurer or its duly authorized deputies on or before the twentieth day of January each year.

ARTICLE 6
AMUSEMENT TAX ON ADMISSION

SECTION 79. IMPOSITION OF TAX. There is hereby imposed a 10% tax on admission to theaters, cinematographs, concert halls, bowling alleys, green fees, basketball gyms, circuses and other places of amusement .

SECTION 80. PAYMENT OF TAX. The tax shall be due and payable to the City Treasurer within the first twenty (20) days of the month next following that for which it is due by the proprietor, lessee or operator concerned. The tax shall be determined on the basis of true and complete return of the amount of gross receipts derived during the month.

CHAPTER 7
COMMUNITY TAX 1/

SECTION 81. COVERAGE. There shall be levied or imposed an annual Community Tax on the following individuals:

1. Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year;
2. An individual who is engaged in business or occupation;
3. An individual who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more;
4. An individual who is required by law to file an income tax return;

SECTION 82. BASIC COMMUNITY TAX. The rate of basic community tax that shall be levied and collected from such individuals shall be Five Pesos (P5.00) derived from business, exercise of profession, or property.

SECTION 83. ADDITIONAL COMMUNITY TAX. Additional community tax shall be levied on such individuals under the following conditions:

1/ These are Sections 1, 3 and 4 of Ordinance No. 380, S–2007 entitled: AN ORDINANCE FIXING THE RATE OF COMMUNITY TAX CERTIFICATE FOR INDIVIDUAL TAXPAYERS AND PRESCRIBING THE RULES FOR THE ISSUANCE OF COMMUNITY TAX CERTIFICATE (CTC)

a. With declaration of actual earnings or income–One Peso (P1.00) for every One Thousand (P1,000.00) which in no case shall exceed Five Thousand Pesos (P5,000.00);

b. Without declaration of actual earnings or income–Flat rate of Fifteen Pesos (P15.00);

c. In case of husband and wife, the additional community tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

SECTION 84. JURIDICAL PERSONS LIABLE TO COMMUNITY TAX. Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay an annual community tax of Five Hundred Pesos (P500.00) and an annual additional tax which in no case shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

1. For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the City of Mandaluyong where the real property is situated–Two Pesos (P2.00); and

2. For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year–Two Pesos (P2.00).

The dividends received by a corporation from another corporation however shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

SECTION 85. TIME AND PLACE OF PAYMENT. Community Tax shall be paid in the place of residence of the individual or in the place where the principal office of the juridical entity is located.

CHAPTER 8
FRANCHISE TAX

SECTION 86. IMPOSITION OF TAX. 1/ There is hereby imposed a tax on business enjoying a franchise, notwithstanding any exemption granted by any law or other special law, a rate of fifty (50%) percent of one (1%) percent of the gross annual receipts which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of the City of Mandaluyong.

In case of newly started business, the taxes shall be one–twentieth (1/20) of one (1%) percent of the capital investment. In the succeeding calendar year, regardless of when the business started to operate the tax shall be based on the gross receipts for the preceding calendar year or fraction thereof.

SECTION 87. PAYMENT OF TAX. The tax shall be paid to the City Treasurer or his/her deputies on or before the twentieth day of January every year and thereafter.

ARTICLE 9
FOR–HIRE VEHICLES

SECTION 88. IMPOSITION OF TAX. 2/ Operators of motor passenger vehicles for–hire with terminal in the City of Mandaluyong shall pay the annual fixed tax based on the following:

a.	Vans	P 275.00/unit
b.	Taxis	220.00/unit
c.	Jeepneys	165.00/unit
d.	Other passenger vehicles for hire	110.00/unit

SECTION 89. PAYMENT OF TAX. Owners and operators of motor passenger vehicles for hire shall pay the corresponding tax within the first twenty (20) days of January and the year thereafter. Any person who just started business shall pay the tax within the first twenty (20) days of the month when he actually operated the business.

1/ This is Section 4 of Ordinance No. 253. S–2002 entitled AN ORDINANCE IMPOSING TAX ON CORPORATIONS AND OTHER BUSINESS ESTABLISHMENTS ENJOYING A FRANCHISE DOING BUSINESS/ OPERATION IN THE CITY OF MANDALUYONG

2/ This Section amends Section 3 of Ordinance No. 222. S–1999 entitled AN ORDINANCE REGULATIONG THE OPERATION OF FOR–HIRE VEHICLES WHICH ARE BASED WITHIN THE JUISDICTION OF THE CITY OF MANDALUYONG

CHAPTER 10
MAYOR'S PERMIT FEES FOR BUSINESS, OCCUPATION AND OTHER ACTIVITIES

SECTION 90. IMPOSITION OF FEES. The following permit fees shall be collected for the issuance of a permit by the City Mayor or his duly authorized deputies to operate a business, pursue an occupation or calling, or undertake an activity within the City of Mandaluyong:

A. ON THE OPERATION OF BUSINESS:

1.	DEALERS IN FERMENTED LIQUORS, DISTILLED SPIRITS AND/OR WINES:	
a.	Wholesale dealers in foreign liquors	600.00
b.	Retail dealers in foreign liquors	300.00
c.	Wholesale dealers in local wine	250.00
d.	Retail dealers in local wine	150.00
e.	Wholesale and retail of all other fermented liquors, tuba, basi including beer	150.00
2.	DEALERS IN TOBACCO	
a.	retail leaf tobacco dealers	300.00
b.	wholesale leaf tobacco dealers	600.00
c.	retail tobacco (cigarettes) dealers	150.00
d.	wholesale tobacco (cigarettes) dealer	250.00
3.	OWNERS OR OPERATORS OF AMUSEMENT PLACES/DEVICES:	
a.	Night and day clubs, super clubs (A)	16,500.00
b.	Cocktail lounges (B)	13,250.00
c.	Beer gardens and the like (C)	8,250.00
d.	eateries and other establishments with videoke or karaoke machine	3,000.00
e.	Social clubs, voluntary associations and organizations	2,000.00
f.	Non–stock, non–profit organizations including tax exempted establishments	5,000.00
g.	Skating rinks	3,000.00
h.	Bath houses and the like	5,000.00
i.	Steam baths, sauna baths and Similar establishments	5,000.00
j.	Billiard halls, computers & computer rentals per table or per unit	250.00
k.	Bowling establishments	6,500.00
l.	Circus, carnivals, fun houses	1,500.00
m.	Merry go rounds, roller coasters, ferries wheel, swings, shooting galleries or similar contrivances sideshows per contrivance or booth	200.00
n.	Theaters and cinema houses:	
	Air–conditioned	6,000.00
	Non–air–conditioned	3,500.00
o.	boxing stadia, auditoriums, gymnasiums concert halls or similar halls or establishments	7,000.00
p.	Race track establishments	7,000.00
q.	Pelota, tennis, squash, badminton courts per court	100.00
r.	Jai–alai fronton and/or coliseums	10,000.00

	s.	Off–tracks or off–fronton betting stations	2,000.00
	t.	Amusement device per device	150.00
	u.	Cockpits	10,000.00
4.	FINANCIAL INSTITUTIONS AND/OR LENDING INSTITUTIONS (PAWNSHOPS), BANKS INSURANCE COMPANIES, SAVINGS AND LOAN ASSOCIATIONS, FINANCIAL AND/OR LENDING INVESTORS PER ESTABLISHMENT:		
	a.	Main Office	6,000.00
	b.	for every branch	4,000.00
	c.	money shops per establishment	2,000.00
	d.	For each ATM machine outside banks	1,000.00
5.	Dealers in Securities Including Foreign Exchange Dealer		2,500.00
6.	EDUCATIONAL LIFE PLANS, MEMORIAL PLANS:		
	a.	principal office	2,000.00
	b.	per branch/agency	2,000.00
7.	Subdivision Operators		2,000.00
8.	Dancing schools, judo–karate schools, driving schools, speed reading, EDP, etc.		400.00
9.	Nursery, vocational and other schools not regulated by the Dept. of Education		800.00
10.	Driving ranges		300.00
11.	Golf links		2,500.00
12.	Mini golf links		1,000.00
13.	Polo grounds		5,000.00
14.	Security posting per guard		250.00
15.	Private colleges, universities, high schools		8,000.00
16.	Vocational schools and other schools		5,000.00
B. ON OTHER ACTIVITIES			
1.	On delivery trucks regardless of number		125.00
2.	For maintaining window/display office		500.00
3.	Promoters, sponsors or talent scouts		500.00
4.	For holding stage shows, floor shows, fashion shows to be paid by the operator		500.00
5.	For holding free admission movie premiere		1,000.00
6.	For maintaining liaison office, administrative office or any similar office with an area as follows:		
	a.	more than 400 sq. m.	2,000.00
	b.	300 sq. m. but less than 400 sq. m.	1,500.00
	c.	200 sq. m. but less than 300 sq. m.	1,200.00
	d.	100 sq. m. but less than 200 sq. m.	900.00
	e.	50 sq. m. but less than 100 sq. m.	600.00
	f.	less than 50 sq. m.	400.00
7.	For operating private warehouse or bodega		3,000.00
8.	Cold storage		750.00
9.	Refrigeration cases		400.00
10.	Lumberyards		1,000.00
11.	Car exchange on consignment basis		2,000.00
12.	Storage, sale of flammable explosives		300.00
13.	Signboards, billboards and other forms of advertisements		300.00
14.	Film shooting on location per day		50.00
15.	Gun clubs		1,200.00
16.	Judo, karate, martial arts club		500.00
C. OTHER BUSINESSES			
A.	Manufacturers, exporters and importers		7,000.00
1.	Small scale manufacturers including bakeries with an area less than 50 sq. m.		2,000.00

B.	Service contractors		
1.	General building contractors, demolition, filling and salvaging contractors, electric, light or gas system, installer of engineering, general specialty contractors, garbage disposal contractors, proprietors and operators of heavy equipments, light bulldozers and tractors for hire, landscaping contractors, interior decorating services, recruitment or job placement services, manpower and janitorial services, sawmills under contract to cut logs belonging to others, towing services, installation of water system, trucking services, hospitals.		6,000.00
2.	Travel agencies, advertising agencies, booking offices for film exchange, booking offices for transportation on commission basis, business management services, cinematographic film owners or distributors, commercial or immigration services, insurance agencies, messengerial services, real estate appraisers, real estate brokers, real estate developers, customs broker, cargo forwarders, marketing services, clinical facility for health and beauty services, IT services, call centers, BPO services, security agencies.		5,000.00
3.	Service stations for washing, greasing of motor vehicles, auto repair shop		3,000.00
4.	Smelting plant:		
	a.	main office & plant in Mandaluyong	4,000.00
	b.	main office only (Mandaluyong)	3,000.00
	c.	plant only (Mandaluyong)	2,500.00
5.	Steam laundry & laundry services		1,500.00
6.	VCD, DVD sales and rentals, furniture and sound system for rent		1,500.00
7.	Parking area or parking space and terminals with an area of:		
	a.	less than 500 sq. m.	1,000.00
	b.	over 500 sq. m. but less1,000 sq. m.	1,500.00
	c.	over 1,000 sq. m.	2,000.00
8.	Goldsmiths/silversmiths		1,500.00
9.	Funeral services owning and maintaining private cemeteries & memorial parks		5,000.00
10.	Independent funeral parlors		2,000.00
11.	Car wash and painting shops		2,000.00
12.	Other repair shops		1,200.00
13.	Recopying or reduplicating services including lamination, photo static, white and blue printing, Xerox, typing, type–setting and mimeographing services:		
	a.	Photo static and blue printing machine	1,000.00
	b.	Recopying or reduplicating machine per machine	500.00
	c.	Plastic lamination and mimeographing machine	500.00
	d.	Typesetting services	800.00
	e.	Typing services	400.00
	f.	Xerox machine	400.00

14.	Tailoring shops, dress shops:		
	a.	for the first machine	500.00
	b.	for each additional machine	300.00
15.	Beauty parlors:		
	a.	Air–conditioned beauty parlors	1,500.00
	b.	Beauty parlors in malls & shopping centers	2,500.00
	c.	ordinary beauty parlors	1,000.00
16.	Barber shops:		
	a.	for the first barber chair (air–con)	500.00
	b.	for each additional chair (air–con)	300.00
	c.	for the first barber chair (ordinary)	400.00
	d.	for each additional chair (ordinary)	200.00
17.		Woodworks, wood carving shops	800.00
18.		Upholstery shops	500.00
19.		Vulcanizing shops	400.00
20.		Slendering and body building salons, massage & therapeutic clinics	5,000.00
21.		Animal hospitals	3,000.00
22.		Veterinary clinics	1,000.00
23.		Medical, diagnostic & laboratory clinics	3,000.00
24.		Photo studio with sophisticated equipment	3,000.00
25.		Ordinary photo studio including booths	1,000.00
26.		Others not specifically mentioned	1,000.00
C.	HOTELS		
1.		Five star hotels	6,000.00
2.		Four star hotels	5,000.00
3.		Three star hotels	4,000.00
4.		Ordinary hotel, apartelle	2,000.00
5.		Pension house	1,500.00
D.	REAL ESTATE DEVELOPERS, REAL ESTATE DEALERS:		
1.		Real Estate Developer	5,000.00
2.		Real Estate Dealers	5,000.00
	REAL ESTATE LESSORS:		
a.		commercial building less than 3 stories	3,000.00
b.		more than 3 but less than 10 stories	4,000.00
c.		more than 10 stories	6,000.00
d.		residential building less than 3 stories	2,000.00
e.		more than 3 but less than 10 stories	3,000.00
f.		more than 10 stories	5,000.00
g.		commercial apts. less than 3 doors	1,500.00
h.		more than 3 doors but les than 10 doors	3,000.00
i.		more than 10 doors	4,000.00
j.		residential apts. less than 3 doors	1,000.00
k.		more than 3 doors but less than 10 doors	2,500.00
l.		more than 10 doors	3,000.00
m.		house for rent per door	1,000.00
n.		boarding house	1,500.00
o.		lodging house	1,000.00
E.	EATERIES, RESTAURANTS, CANTEENS, ETC.		
CLASS 1			
a.		restaurants offering international meals including fast food chains	5,000.00
b.		restaurants offering native meals/menu	3,500.00

c.		restaurants offering regular and special Meals including food already cooked	2,000.00
d.		other eateries, refreshment parlors, canteens, ice cream parlors, cafeterias, coffee shops with an area of more than 15 sq. m.	1,500.00
CLASS 2			
a.		Independent caterers and carinderias in public and private markets and along the streets with an area of 14 sq. m. or less	1,000.00
F.	Wholesalers, Retailers, Distributors, Trading		
I.		With stores or offices located at commercial buildings, condominiums, commercial malls and shopping complex	2,000.00
II		Other Retailers	1,500.00
	a.	Sari–sari stores without cigarettes & liquor	800.00
	b.	Sari–sari stores with cigarettes & liquor	1,200.00
	c.	Sari–sari stores at commercial areas with or without cigarettes and liquors	1,500.00
	d.	Market stallholders, fish, meat, fruit and vegetable vendors and other retailers of basic good and commodities located in public or private markets	800.00

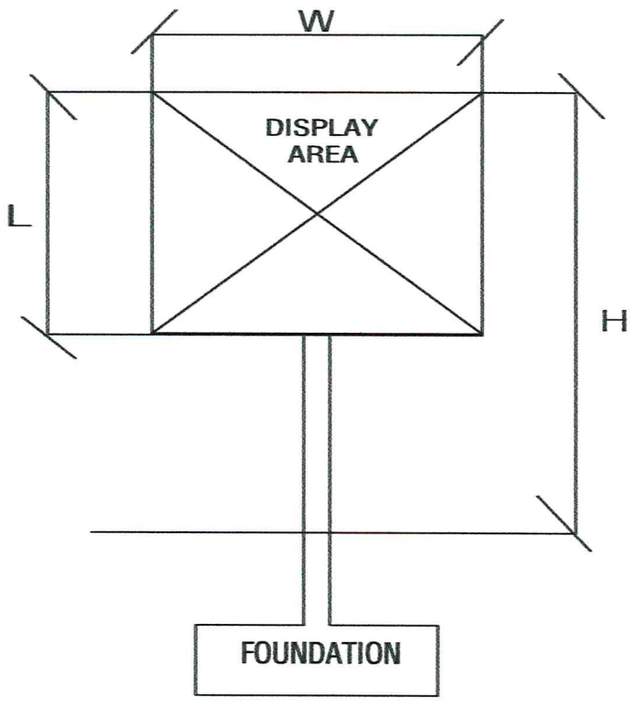
SECTION 91. ISSUANCE OF PERMIT. Upon approval of the application for a permit, two (2) copies of the Mayor's Permit together with the application signed by the City Mayor or his/her duly authorized deputy shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer or his/her duly authorized deputies as basis for collection of the permit fee and the corresponding business.

ARTICLE 10
MAYOR'S PERMIT
BILLBOARDS AND ADVERTISING SIGNS 1/

SECTION 92. RATES OF FEES AND CHARGES OF CLEARANCES. Without prejudice to the building permit that has to be secured from the City Engineering Department and other business permits from the City Business Permits and Licensing Department.

SAMPLE COMPUTATION ON THE ASSESSMENT OF SIGN/SIGNBOARD STRUCTURE BUILDING PERMIT FEE, SIGN PERMIT FEE, CERTIFICATE OF USE, ANNUAL INSPECTION FEE AND ANNUAL RENEWAL FEE

1/This is Section 5 of Ordinance no. 483, S–2011: AN ORDINANCE REGULATING THE ISSUANCE OF LOCATIONAL AND CONTENT CLEARANCES FOR BILLBOARDS AND ADVERTISING SIGNS IN ALL ROADS, PUBLIC AND OPEN PLACES WITHIN MANDALUYONG CITY, CREATINGTHE MANDALUYONG CITY BILLBOARD COMMITTEE, PRESCRIBING THE SCHEDULE OF FEES AND CHARGES, POLICIES, GUIDELINES AND FOR OTHER PURPOSES.



SIGN STRUCTURE:
Height = 15.00m
Display Area = 225 sq.m.

I. BUILDING PERMIT FEE

A. Structure (See Item 8(f)(ii), New Schedule of Fees & Other Charges (NSFOC), Revised IRR of PD 1906

1. First 10.00m in height.....P2,400.00

2. Every meter of fraction thereof { P120.00
5 x P120.00..... .600.00
P 3,000.00

B. Excavation (See Item 9(b)(i)(d), NSFOC) Per cu. meter of excavation for foundation = P 4.00
Assumed
volume/cu.m = 25 cu.m

25 x P 4.00 = P 100.00
Total Building Permit Fee = P 3,100.00
=========

II. SIGN PERMIT FEE

(See Item 9(h)(i), NSFOC) Display/Signboard Area = 225 sq.m.

A. Erection/Anchorage of display area (single face) up to 4.00 square meters of signboard area = P 120.00

4 x P 120.00 . . . . . P 480.00

Every square meter or fraction thereof in excess of 4.00 square meters = P 24.00

221 x P 24.00 . . . . . P 5,304.00
P 5,784.00

B. Installation, per square meter or fraction thereof of display area (See Item 9(h)(ii) Advertising Signs (Illuminated), NSFOC) = P 36.00
225 sq.m x P 36.00 . . . . . P 8,100.00

Total Sign Permit Fee . . . . . P 13,884.00
========

(Note: Excluding Electrical & Other Accessory Fee/s)

III. CERTIFICATE OF USE

A. Fifty Percent (50%) of Building Permit Fee, excluding Excavation
= P 3,000.00 x 0.50 . . . . . P 1,500.00
========

IV. ANNUAL INSPECTION FEE (Structure)

A. One Hundred Percent (100%) of Building Permit Fee, excluding Excavation
= P 3,000.00 x 1.00 . . . . . P 3,000.00
========

V. ANNUAL RENEWAL FEE (Signboard)

(See Item 9(h)(iii) Advertising Signs Illuminated, NSFOC)

A. Per square meter of display area = P 38.00
= P 38.00 x 225.00 sq.m. . . . . P 8,500.00
========

ARTICLE 11
MAYOR'S PERMIT COMMERCIAL BINGO

SECTION 93. VALIDITY AND/OR EFFECTIVITY OF FRANCHISE 1/. The franchise or operator of said Commercial Bingo shall be granted authority to operate which will be valid for five (5) years from the issuance thereof. Thereafter, all Commercial Bingo operators after the approval and immediately upon the effectivity of this Ordinance shall pay a franchise tax to the City Treasurer which is payable on a yearly basis at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts which shall include both cash and sales on account realized the preceding calendar year within the territorial jurisdiction of the City of Mandaluyong pursuant to Section 4 of Ordinance No. 253, S–2002.

SECTION 94. PAYMENT OF TAX. The tax shall be paid to the City Treasurer or his/her deputies on or before the twentieth day of January every year and thereafter.

ARTICLE 12
BOOTH OR STALL

SECTION 95. IMPOSITION OF TAX 2/. The fixed tax rate shall be scheduled as follows:

1.	For a duration of one (1) day to three (3) days	P 220.00
2.	For a duration of four (4) days to ten (10) days	330.00
3.	Ten (10) days and above, but not more than one (1) month	550.00
4.	For more than one (1) month, but not more than two (2) months	825.00

1/This is Section 1 of Ordinance No. 408, S–2008 entitled: AN ORDINANCE AMENDING SECTION 7 OF ORDINANCE NO. 281, S–2004 OTHERWISE KNOWN AS "THE VALIDITY AND/OR EFFECTIVITY OF FRANCHISE OF COMMERCIAL BINGO IN THE CITY OF MANDALUYONG"

2/ This Section amends Section 1 of Ordinance No. 249, S–2002 entitled: AN ORDINANCE AMENDING THE PROVISION OF PARAGRAPH (B) SECTION 3 OF ORDINANCE NO. 227, S–2000.

5.	For more than two (2) months, but not more than three (3) months	1,100.00
6.	Should the business undertaking exceed three (3) months, the booth or stall holders are required to secure a regular business permit from the Business Permit and License Office	

SECTION 96. TIME OF PAYMENT. It is the responsibility of the organizer to pay the fixed tax of all the booths to the City Treasurer, 30 days before the booth or stalls will be used by its lessors for an event.

ARTICLE 13
BUSINESS REGISTRATION PLATE

SECTION 97. COST/REGULATORY EXPENSES. 1/ All business/commercial establishments are hereby required to secure a Business Permit/License Pre–numbered Registration Plate (BPLRP) from the Business Permit and License Department (BPLD) and to pay the corresponding amount of Two Hundred Twenty Pesos (P220.00) per plate representing the cost and regulatory expenses therefore.

SECTION 98. RENEWAL COST/REGULATORY EXPENSES. 1/ The Business Permit/ License Registration Plate may be used for a period of three (3) years, replaceable thereafter, but shall be renewed yearly with a printed sticker bearing the current year of issuance visibly indicated and attached to the BPLRP. The cost and regulatory expenses of which the amount of Sixty Six Pesos (P66.00) shall be chargeable to the entities/enterprises concerned.

SECTION 99. TIME OF PAYMENT. All fees under this Article shall be paid to the City Treasurer on or before every 20th of January.

ARTICLE 14
COCKPITS

SECTION 100. FEES. 2/. Without prejudice to other taxes, fees and other levies due in accordance with Republic Act No. 7160, otherwise known as The Local Government Code, as well as the fees imposed by the Bureau of Animal Industry, the following fees shall be paid annually to the City Treasury upon issuance of permit from the Business License and Permit Department, not later than January 20:

a.	Application Filing fee	P 110.00
b.	For cockpit registration (annually)	1,100.00
c.	For promoter of local derby or special cockfights	1,100.00/day

1/These amend Sections 1 and 2 of Ordinance No. 196, S–1998 entitled: AN ORDINANCE REQUIRING ALL BUSINESS ESTABLISHMENTS AND OCCUPATIONAL UNDERTAKINGS TO SECURE BUSINESS PERMIT PRE–NUMBERED REGISTRATION PLATE AS WELL AS APPROPRIATING THE AMOUNT OF TWO MILLION FIVE HUNDRED THOUSAND PESOS FOR THE PURPOSE.

2/ This Section amends Section 12 of Ordinance No. 103, S–1992 entitled: AN ORDINANCE REGULATING THE ESTABLISHMENT, OPERATION AND MAINTENANCE OF COCKPITS IN MANDALUYONG, METRO MANILA

d.	REGISTRATION OF COCKPIT PERSONNEL	
		ANNUALLY
1.	Promoter	P 220.00
2.	Pit Managers	165.00
3.	Referee (sentenciador)	110.00
4.	Bet Manager (kasador)	110.00
5.	Bet Taker (kristo)	82.50
6.	Gaffer (mananari)	82.50
e.	SPECIAL DERBY ASSESSMENT	
		PER WINNING COCK
1.	In derbies with minimum bet of P2,000.00 but not more than P5,000.00/cock	P 110.00
2.	In derbies with minimum bet of P5,000.00 but not more than P10,000.00/cock	220.00
3.	In derbies with minimum bet of P10,000.00/ cock	330.00
4.	In the implementation of this paragraph, the City Government authorized representative shall attend the derby, collect the special derby assessment fee prescribed in paragraph (e) above and issue the corresponding Official Receipts. He shall submit to the Office of the City Treasurer, together with the copies of the Official Receipts in accordance with existing rules and regulations	

ARTICLE 15
DENTAL PROSTHETIC LABORATORIES

SECTION 101. FEES. 1/. The Mayor's Permit required under this Ordinance shall be issued only upon payment of the following fees.

a.	Registration Fee	P 110.00
b.	License Fees	660.00

SECTION 102. VALIDITY OF MAYOR'S PERMIT. The Mayor's Permit issued under this Article shall be valid only up to December 31 of the year it was issued and must be renewed every year thereafter not later than January 20 of the ensuing year.

ARTICLE 16
DOG REGISTRATION/IMMUNIZATION

SECTION 103. FEES. 2/ For purposes of this Ordinance, the following fees are hereby assessed and paid to the City Treasurer.

a.	Registration	P 11.00
b.	Immunization	22.00 if done by the City Veterinarian

In addition, the actual cost of the vaccine shall be paid by the owner with the Municipal Treasurer.

1/ This Section amends Section 4 of Ordinance No. 141, S–1994 entitled: AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF DENTAL PROSTHETIC LABORATORIES IN THE CITY OF MANDALUYONG AND FOR OTHER PURPOSES

2/ This Section amends Section 7 of Ordinance No. 108, S–1992 entitled: AN ORDINANCE REQUIRING THE ANNUAL REGISTRATION AND IMMUNIZATION OF DOGS

CHAPTER 11
MISCELLANEOUS FEES AND OTHER CHARGES

ARTICLE 17
BUILDING FEES
(Based on the National Building Code)

P.D. No. 1096
The 1977 National Building Code of the Philippines (NBCP)
2004 Revised Implementing Rules and Regulations (R–IRR)
Effective 01 May 2005

SECTION 104. SCHEDULE OF FEES AND OTHER CHARGES

1. BASES OF ASSESSMENT

   a. Character of occupancy or use of building/structure
   b. Cost of construction
   c. Floor area
   d. Height

2. Regardless of the type of construction, the cost of construction of any building/ structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1. On Fixed Cost Of Construction Per Sq. Meter

LOCATION	GROUP		
All Cities and Municipalities	A, B, C, D, E, G, H, I	F	J
	P10, 000	P8, 000	P6, 000

3. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub–Divisions shall be assessed as follows:

A. DIVISION A–1		
	AREA IN SQUARE METERS	FEE PER SQUARE METER
i.	Original complete construction up to 20.00 sq. meters	P 2.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	4.80
v.	Above 100.00 sq. m to 150 sq. meters	6.00
vi.	Above 150.00 sq. meters	7.20

Sample Computation for Building Fee for a 75.00 sq. meters floor area:

Floor area = 75.00 sq. meters
Therefore area bracket is 3.a.iv.
Fee = P 4.80/sq. meter
Building Fee = 75.00 x 4.80 = P 360.00

B. DIVISION A–2		
	AREA IN SQUARE METERS	FEE PER SQUARE METER
i.	Original complete construction up to 20.00 sq. meters	P 3.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	5.20
iv.	Above 50.00 sq. meters to 100.00 sq. meters	8.00
v.	Above 150.00 sq. meters	8.40
C. DIVISIONS B–1/C–1/E–1, 2, 3/F–1/G–1, 2, 3, 4, 5/H–1, 2, 3, 4/I–1 AND J–1, 2, 3		
	AREA IN SQUARE METERS	FEE PER SQUARE METER
i.	Up to 500	P 23.00
ii.	Above 500 to 600	22.00
iii.	Above 600 to 700	20.50
iv.	Above 700 to 800	19.50
v.	Above 800 to 900	18.00
vi.	Above 900 to 1,000	17.00
vii.	Above 1,000 to 1,500	16.00
viii.	Above 1,500 to 2,000	15.00
ix.	Above 2,000 to 3,000	14.00
x.	Above 3,000	12.00

NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is split up into sub–areas corresponding to the area bracket indicated in the Table above. Each sub–area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters:

First 500 sq. meters @ 23.00	P 11,500.00
Next 100 sq. meters @ 22.00	2,200.00
Next 100 sq. meters @ 20.50	2,050.00
Next 100 sq. meters @ 19.50	1,950.00
Next 100 sq. meters @ 18.00	1,800.00
Next 100 sq. meters @ 17.00	1,700.00
Next 100 sq. meters @ 16.00	8,000.00
Next 500 sq. meters @ 15.00	7,500.00
Next 1,000 sq. meters @ 14.00	14,000.00
Last 200 sq. meters @ 12.00	2,400.00
Total Building Fee	53,100.00

D. DIVISIONS C–2/D–1, 2, 3		
	AREA IN SQUARE METERS	FEE PER SQUARE METER
i.	Up to 500	P 12.00
ii.	Above 500 to 600	11.00
iii.	Above 600 to 700	10.20
iv.	Above 700 to 800	9.60
v.	Above 800 to 900	9.00
vi.	Above 900 to 1,000	8.40
vii.	Above 1,000 to 1,500	7.20
viii.	Above 1,500 to 2,000	6.60
ix.	Above 2,000 to 3,000	6.00
x.	Above 3,000	5.00

NOTE: Computation of the building fee in item 3.d. follows the example of Section 3.c. of this Schedule.

E. DIVISION J–2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Sections 3.a. to 3.d.).

4. ELECTRICAL FEES

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

A. Total Connected Load (kVA)				
		FEE		
i.	5 kVA or less	P 200.00		
ii.	Over 5 kVA to 50 kVA	200.00	+	P 20.00/kVA
iii.	Over 50 kVA to 300 kVA	1,100.00	+	10.00/kVA
iv.	Over 300 kVa to 1,500 kVA	3,600.00	+	5.00/kVA
v.	Over 1,500 kVA to 6,000 kVA	9,600.00	+	2.50/kVA
vi.	Over 6,000 kVA	20,850.00	+	1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

B. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)				
		FEE		
i.	5 kVA or less	P 40.00		
ii.	Over 5 kVA to 50 kVA	40.00	+	P 4.00/kVA
iii.	Over 50 kVA to 300 kVA	220.00	+	2.00/kVA
iv.	Over 300 kVa to 1,500 kVA	720.00	+	1.00/kVA
v.	Over 1,500 kVA to 6,000 kVA	1,920.00	+	0.50/kVA
vi.	Over 6,000 kVA	4,170.00	+	0.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

C. Pole/Attachment Location Plan Permit		
i.	Power Supply Pole Location	P 30.00/pole
ii.	Guying Attachment	30.00/attachment

This applies to designs/installations within the premises.

D. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:		
USE OR CHARACTER OF OCCUPANCY	ELECTRIC METER	WIRING PERMIT ISSUANCE
Residential	P 15.00	P 15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

E. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a. to 4.d. of this Rule.

F. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. MECHANICAL FEES

A. REFRIGERATION, AIR CONDITIONING AND MECHANICAL VENTILATION:		
i.	Refrigeration (cold storage), per ton or fraction thereof	P 40.00
ii.	Ice Plants, per ton or fraction thereof	60.00
iii.	Packaged/Centralized Air Conditioning Systems: Up to 100 tons, per ton	90.00
iv.	Every ton or fraction thereof above 100 tons	40.00
v.	Window type air conditioners, per unit	60.00
vi.	Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	40.00
vii.	In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.	

FOR EVALUATION PURPOSES:

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i.):

1.10 kW per ton, for compressors up to 5 tons capacity.
1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
0.97 kW per ton, for compressors above 50 tons capacity.

For Ice making (refer to 5.a.ii.):

3.50 kW per ton, for compressors up to 50 tons capacity.
3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
3.00 kW per ton, for compressors above 50 tons capacity.

For Airconditioning (refer to 5.a.iii.):

0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
0.80 kW per ton, for above 5 up to 50 tons capacity.
0.70 kW per ton, for compressors above 50 tons capacity.

B. ESCALATORS AND MOVING WALKS, FUNICULARS AND THE LIKE:		
i.	Escalator and moving walk, per kW or fraction thereof	P 10.00
ii.	Escalator and moving walks up to 20.00 lineal meters or fraction thereof	20.00
iii.	Every lineal meter or fraction thereof in excess of 20.00 lineal meters	10.00
iv.	Funicular, per kW or fraction thereof (a) Per lineal meter travel	200.00 20.00
v.	Cable car, per kW or fraction thereof (a) Per lineal meter travel	40.00 5.00
C. ELEVATORS, PER UNIT:		
vi.	Motor driven dumbwaiters	P 600.00
vii.	Construction elevators for material	2,000.00
viii.	Passenger elevators	5,000.00
ix.	Freight elevators	5,000.00
x.	Car elevators	5,000.00

D.	BOILERS, PER kW:		
i.		Up to 7.5 kW	P 500.00
ii.		Above 7.5 kW to 22 kW	700.00
iii.		Above 22 kW to 37 kW	900.00
iv.		Above 37 kW to 52 kW	1,200.00
v.		Above 52 kW to 67 kW	1,400.00
vi.		Above 67 kW to 74 kW	1,600.00
vii.		Every kW or fraction thereof above 74 kW	5.00

NOTE:

a. Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.

b. Steam from this boiler used to propel any prime–mover is exempted from fees.

c. Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

E.	Pressurized water heaters, per unit		P 200.00
F.	Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof		60.00
G.	Automatic fire sprinkler system, per sprinkler head		4.00
H.	Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:		
	i.	Every kW up to 50 kW	25.00
	ii.	Above 50 kW up to 100 kW	20.00
	iii.	Every kW above 100 kW	3.00
I.	Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet		20.00
J.	Power piping for gas/steam/ etc., per lineal meter or fraction thereof per cu. meter or fraction thereof whichever is higher		4.00
K.	Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:		
	i.	Up to 50 kW	10.00
	ii.	Above 50 kW to 100 kW	12.00
	iii.	Every above 100 kW or fraction thereof	3.00
L.	Pressure Vessels, per cu. meter or fraction thereof		60.00
M.	Other Machinery/Equipment for commercial/Industrial/ Institutional Use not elsewhere specified, per kW or fraction thereof		60.00
N.	Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal metes or fraction thereof		10.00

NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

6. PLUMBING FEES

A.	Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".		
B.	Every fixture in excess of one unit:		
i.		Each water closet	P 7.00
ii.		Each floor drain	3.00
iii.		Each sink	3.00
iv.		Each lavatory	7.00
v.		Each faucet	2.00
vi.		Each shower head	2.00

C. Special Plumbing Fixtures:		
i.	Each slop sink	7.00
ii.	Each urinal	4.00
iii.	Each bath tub	7.00
iv.	Each grease trap	7.00
v.	Each garage trap	7.00
vi.	Each bidet	4.00
vii.	Each dental cuspidor	4.00
viii.	Each gas–fired water heater	4.00
ix.	Each drinking fountain	2.00
x.	Each bar or soda fountain sink	4.00
xi.	Each laundry sink	4.00
xii.	Each laboratory sink	4.00
xiii.	Each fixed–type sterilizer	2.00
D. Each water meter		2.00
i.	12 to 25 mmØ	8.00
ii.	Above 25 mmØ	10.00
E. Construction of septic tank, applicable in all Groups		
i.	Up to 5.00 cu. meters of digestion chamber	24.00
ii.	Every cu. meter or fraction thereof in excess of 5.00 cu. meters	7.00

7. ELECTRONIC FEES

a.	Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications	P 2.40 per port
b.	Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communication stations, communication centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location	P 1, 000.00 per location
c.	Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction–finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x–ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically–controlled apparatus or devices, whether located indoor or outdoors	P 10.00 per unit
d.	Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected	P 2.40 per outlet

e.	Station/terminal/control point/port/central or remote panels/ outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early–detection systems, smoke detectors, etc.), sound–reinforcement/ background, music/paging/ conference systems and the like, CATV/MATV/CCTV and off–air television, electronically–controlled conveyance systems, building automation, management systems and similar types of electronic or electronically–controlled installations whether a user terminal is connected	P 2.40 per termination
f.	Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/ simulation and similar activities	P 1,000.00 per location
g.	Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception	P 1,000.00 per structure
h.	Electronic or electronically–controlled indoor and outdoor signages and display systems, including TV monitors, multi–media signs, etc.	P 50.00 per unit
i.	Poles and attachment:	
i.	Per Pole (to be paid by pole owner)	P 20.00
ii.	Per attachment (to be paid by any entity who attaches to the pole of others)	20.00
j.	Other types or electronics or electronically–controlled device, apparatus, equipment, instrument or units not specifically identified above	P 50.00 per unit

8. ACCESSORIES OF THE BUILDING/STRUCTURE FEES

a.	All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a. to 3.d. of this Schedule).		
b.	Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty–five centavos (P 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.		
c.	Bank and Records Vaults with interior volume		
i.	Up to 20.00 cu. meters		P 20.00
ii.	In excess of 20.00 cu. meters		8.00
d.	Swimming Pools, per cu. meter or fraction thereof:		
i.	GROUP A Residential		P 3.00
ii.	Commercial/Industrial GROUPS B, E, F, G		36.00
iii.	Social/Recreational/Institutional GROUPS C, D, H, I		24.00
iv.	Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.		
v.	Swimming pool shower rooms/locker rooms:		
a.	Per unit or fraction thereof		P 60.00
b.	Residential GROUP A		6.00
c.	GROUP B, E, F, G		18.00
d.	GROUP C, D, H		12.00
e.	Construction of firewalls separate from the building:		
i.	Per sq. meter or fraction thereof		P 3.00
ii.	Provided, that the minimum fee shall be		48.00
f.	Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:		

USE OR CHARACTER OF OCCUPANCY			SELF–SUPPORTING	TRILON (Guyed)
i.	Single detached dwelling units		P 500.00	P 150.00
ii.	Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height		2,400.00	240.00
	a.	Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
iii.	Educational/Recreational/ Institutional (Groups C, D, H, I) up to 10.00 meters in height		1,800.00	120.00
	a.	Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
g.	Storage Silos, up to 10.00 meters in height			P 2,400.00
i.	Every meter or fraction thereof in excess of 10.00 meters			P 150.00
ii.	Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule			
h.	Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G:			
i.	Smokestacks, up to 10.00 meters in height, measured from the base			P 240.00
	a.	Every meter or fraction thereof in excess of 10.00 meters		12.00
ii.	Chimney up to 10.00 meters in height, measured from the base			48.00
	a.	Every meter or fraction thereof in excess of 10.00 meters		2.00
i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas			P 48.00
j.	Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume			12.00
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters			12.00
i.	Every cu. m or fraction thereof in excess of 2.00 cu. meters			P 12.00
ii.	For all other than Groups A and B up to 10.00 cu. meters			480.00
	a.	Every cu. meter or fraction thereof in excess of 10.00 cu. meters		24.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume			7.00
m.	Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:			
i.	Above ground, up to 10.00 cu. meters			P 480.00
	a.	Every cu. m or fraction thereof in excess of 10.00 cu. meters		480.00
ii.	Underground, up to 20.00 cu. meters			540.00
	a.	Every cu. meter or fraction thereof in excess of 20.00 cu. meters		24.00
n.	Pull–outs and Reinstallation of Commercial/Industrial Steel Tanks:			
i.	Underground, per cu. meter or fraction thereof of excavation			P 3.00
ii.	Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank			3.00

	iii.	Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.	
o.	Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:		
	i.	Construction of permanent type	P 10.00
	ii.	Construction of temporary type	5.00
	iii.	Inspection of knock–down temporary type, per unit	24.00
p.	Construction of buildings and other accessory structures within cemeteries and memorial parks:		
	i.	Tombs, per sq. meter of covered ground	P 5.00
	ii.	Semi–enclosed mausoleums whether canopied or not, per sq. meter of built–up area.	5.00
	iii.	Totally enclosed mausoleums, per sq. meter of floor area	12.00
	iv.	Totally enclosed mausoleums, per sq. meter of floor area	5.00
	v.	Columbarium, per sq. meter	18.00

9. ACCESSORY FEES

a.	Establishment of Line and Grade, all sides fronting or abutting streets, *esteros*, rivers and creeks, first 10.00 meters		P 24.00
	i.	Every meter or fraction thereof in excess of 10.00 meters	2.40
b.	Ground Preparation and Excavation Fee		
	i.	While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.	
	a.	Inspection and Verification Fee	P 200.00
	b.	Per cu. meters of excavation	3.00
	c.	Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
	d.	Per cu. meter of excavation for foundation with basement	4.00
	e.	Excavation other than foundation or basement, per cu. meter	3.00
	f.	Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment	250.00
c.	Fencing Fees:		
	a.	Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	P 3.00
		In excess of 1.80 meters in height, per lineal meter or fraction thereof	4.00
		Made of indigenous materials, barbed, chicken or hog wires, per linear meter	2.40
d.	Construction of Pavements, up to 20.00 sq. meters		P 24.00
e.	In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like		3.00
f.	Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month		240.00
	i.	Every sq. meter or fraction thereof in excess of 20.00 sq. meters	P 12.00
g.	Erection of Scaffoldings Occupying Public Areas, per calendar month.		

	i.		Up to 10.00 meters in length	P 150.00
	ii.		Every lineal meter or fraction thereof in excess of 10.00 meters	12.00
h.	Sign Fees:			
	i.		Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area	P 120.00
		a.	Every sq. meter or fraction thereof in excess of 4.00 sq. meters	24.00
	ii.	Installation Fees, per sq. meter or fraction thereof of display surface:		
		TYPE OF SIGN DISPLAY	BUSINESS SIGNS	ADVERTISING SIGNS
		Neon	P 36.00	P 52.00
		Illuminated	24.00	36.00
		Others	15.00	24.00
		Painted–on	9.60	18.00
	iii.	Annual Renewal Fees, per sq. meter of display surface or fraction thereof:		
		TYPE OF SIGN DISPLAY	BUSINESS SIGNS	ADVERTISING SIGNS
		Neon	P 36.00, min. fee shall be P 124.00	P 46.00, min. fee shall be P 200.00
		Illuminated	P 18.00, min. fee shall be P 72.00	P 38.00, min. fee shall be P 150.00
		Others	P 12.00, min. fee shall be P 40.00	P 20.00, min. fee shall be P 110.00
		Painted–on	P 8.00, min. fee shall be P 30.00	P 12.00, min. fee shall be P 100.00
i.	Repairs Fees:			
	i.		Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups	P 5.00
	ii.		Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups	5.00
	iii.		Repairs on buildings/structures in all Groups costing more than five thousand pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)	
j.	Raising of Buildings/Structures Fees:			
	i.		Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.	
	ii.		The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.	
k.	Demolition/Moving of Buildings/Structures Fees, per sq. meter of area or dimensions involved:			
	i.		Buildings in all Groups per sq. meter floor area	P 3.00
	ii.		Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences	4.00
	iii.		Structures of up to 10.00 meters in height	800.00
		a.	Every meter or portion thereof in excess of 10.00 meters	50.00
	iv.		Appendage of up to 3.00 cu. meter/unit	50.00
		a.	Every cu. meter or portion thereof in excess of 3.00 cu. meters	50.00
	v.		Moving Fee, per sq. meter of area of building/structure to be moved	3.00

10. CERTIFICATES OF USE OR OCCUPANCY (Table II.G.1. for fixed costing)

a.	Division A–1 and A–2 Buildings:		
	i.	Costing up to P150,000.00	P 100.00
	ii.	Costing more than P150,000.00 up to P400,000.00	200.00
	iii.	Costing more than P400,000.00 up to P850,000.00	400.00
	iv.	Costing more than P850,000.00 up to P1,200,000.00	800.00
	v.	Every million or portion thereof in excess of P1,200,000.00	800.00
b.	Divisions B–1/E–1, 2, 3/F–1/G–1, 2, 3, 4, 5/H–1, 2, 3, 4/and I–1 Buildings:		
	i.	Costing up to P150,000.00	P 200.00
	ii.	Costing more than P150,000.00 up to P400,000.00	400.00
	iii.	Costing more than P400,000.00 up to P850,000.00	800.00
	iv.	Costing more than P850,000.00 up to P1,200,000.00	1,000.00
	v.	Every million or portion thereof in excess of P1,200,000.00	1,000.00
c.	Divisions C–1, 2/D–1, 2, 3 Buildings:		
	i.	Costing up to P150,000.00	P 150.00
	ii.	Costing more than P150,000.00 up to P400,000.00	250.00
	iii.	Costing more than P400,000.00 up to P850,000.00	600.00
	iv.	Costing more than P850,000.00 up to P1,200,000.00	900.00
	v.	Every million or portion thereof in excess of P1, 200,000.00	900.00
d.	Division J–I Buildings/structures:		
	i.	With floor area up to 20.00 sq. meters	P 50.00
	ii.	With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
	iii.	With floor area above 500.00 sq. meters up to 1,000.00 sq. meters	360.00
	iv.	With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	480.00
	v.	With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters	200.00
	vi.	With floor area above 10,000.00 sq. meters	2,400.00
e.	Division J–2 Structures:		
	i.	Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
	ii.	Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.	
	iii.	Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
		a. First 10.00 meters of height from the ground	P 800.00
		b. Every meter or fraction thereof in excess of 10.00 meters	50.00
f.	Change in Use/Occupancy, per sq. meter or fraction thereof of area affected		P 5.00

11. ANNUAL INSPECTION FEES

a.	Divisions A–1 and A–2:		
	i.	Single detached dwelling units and duplexes are not subject to annual inspections.	
	ii.	If the owner request inspections, the fee for each of the services enumerated below is	P 120.00
		Land Use Conformity	
		Architectural Presentability	
		Structural Stability	
		Sanitary and Health Requirements	
		Fire–Resistive Requirements	

b.	Divisions B–1/D–1, 2, 3/E–1, 2, 3/F–1/G–1, 2, 3, 4, 5/ H–1, 2, 3, 4/ and I–1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:			
	i.	Appendage of up to 3.00 cu. meters/unit	P	150.00
	ii.	Floor area to 100.00 sq. meters		120.00
	iii.	Above 100.00 sq. meters up to 200.00 sq. meters		240.00
	iv.	Above 200.00 sq. meters up to 350.00 sq. meters		80.00
	v.	Above three hundred 350.00 sq. meters Up to 500.00 sq. meters		720.00
	vi.	Above 500.00 sq. meters up to 750.00 sq. meters		960.00
	vii.	Above 750.00 sq. meters up to 1,000.00 sq. meters		1,200.00
	viii.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters		1,200.00
c.	Divisions C–1, 2, Amusement Houses, Gymnasia and the like:			
	i.	First class cinematographs or theaters	P	1,200.00
	ii.	Second class cinematographs or theaters		720.00
	iii.	Third class cinematographs or theaters		520.00
	iv.	Grandstands/Bleachers, Gymnasia and the like		720.00
d.		Annual plumbing inspection fees, each plumbing unit	P	60.00
e.	Electrical Inspection Fees:			
	i.	A one time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.		
	ii.	Annual Inspection Fees are the same as in Section 4.e.		
f.	Annual Mechanical Inspection Fees:			
	i.	Refrigeration and Ice Plant, per ton:		
		a. Up to 100 tons capacity	P	25.00
		b. Above 100 tons up to 150 tons		20.00
		c. Above 150 tons up to 300 tons		15.00
		d. Above 300 tons up to 500 tons		10.00
		e. Every ton or fraction thereof above 500 tons		5.00
	ii.	Air Conditioning Systems:		
		Window type air conditioners, per unit	P	40.00
	iii.	Packaged or centralized air conditioning systems:		
		a. First 100 tons, per ton		25.00
		b. Above 100 tons, up to 150 tons per ton		20.00
		c. Every ton or fraction thereof above 500 tons		8.00
	iv.	Mechanical Ventilation, per unit, per kW:		
		a. Up to 1 kW	P	10.00
		b. Above 1 kW to 7.5 kW		50.00
		c. Every kW above 7.5 kW		20.00
	v.	Escalators and Moving Walks; Funiculars and the like:		
		a. Escalator and Moving Walks, per unit	P	120.00
		b. Funiculars, per kW or fraction thereof		50.00
		c. Per lineal meter or fraction thereof of travel		10.00
		d. Cable Car, per KW or fraction thereof		25.00
		e. Per lineal meter of travel		2.00
	vi.	Elevators, per unit:		
		a. Passenger elevators	P	500.00
		b. Freight elevators		400.00
		c. Motor driven dumbwaiters		50.00
		d. Construction elevators for materials		400.00
		e. Car elevators		500.00
		f. Every landing above first five (5) landings for all the above elevators		50.00

vii.	Boilers, per unit:		
	a.	Up to 7.5 kW	P 400.00
	b.	7.5 kW up to 22 kW	550.00
	c.	22 kW up to 37 kW	600.00
	d.	37 kW up to 52 kW	650.00
	e.	52 kW up to 67 kW	800.00
	f.	67 kW up to 74 kW	900.00
	g.	Every kW or fraction thereof above 74 kW	4.00
viii.	Pressurized Water Heaters, per unit		P 120.00
ix.	Automatic Fire Extinguishers, per sprinkler head		2.00
x.	Water, Sump and Sewage pumps for buildings/structures for commercial/ industrial purposes, per kW:		
	a.	Up to 5 kW	P 55.00
	b.	Above 5 kW to 10 kW	90.00
	c.	Every kW or fraction thereof above 10 kW	2.00
xi.	Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:		
	a.	Per kW, up to 50 kW	P 15.00
	b.	Above 50 kW up to 100 kW	10.00
	c.	Every kW or fraction thereof above 100 kW	2.40
xii.	Compressed air, vacuum, commercial/institutional/industrial gases, per outlet		P 10.00
xiii.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher		P 2.00
xiv.	Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,		
	a.	Per unit, up to 10 kW	P 100.00
	b.	Every kW above 10 kW	3.00
xv.	Other machineries and/or equipment for commercial/ industrial/institutional use not elsewhere specified, per unit:		
	a.	Up to ½ kW	P 8.00
	b.	Above ½ kW up to 1 kW	23.00
	c.	Above 1 kW up to 3 kW	39.00
	d.	Above 3 kW up to 5 kW	55.00
	e.	Above 5 kW up to 10 kW	80.00
	f.	Every kW above 10 kW or fraction thereof	4.00
xvi.	Pressure Vessels, per cu. meter or fraction thereof		40.00
xvii.	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof		2.40
xviii.	Weighing Scale Structure, per ton or fraction thereof		30.00
xix.	Testing/Calibration of pressure gauge, per unit		24.00
	a.	Each Gas Meter, tested, proved and sealed, per gas meter	30.00
xx.	Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit		30.00
g.	Annual electronics inspection fees shall be the same as the fees in Section 7. of this Schedule.		

11. CERTIFICATIONS:

a.	Certified true copy of building permit	P 50.00
b.	Certified true copy of Certificate of Use/Occupancy	50.00
c.	Issuance of Certificate of Damage	50.00
d.	Certified true copy of Certificate of Damage	50.00
e.	Certified true copy of Electrical Certificate	50.00

f.	Issuance of Certificate of Gas Meter Installation	50.00
g.	Certified true copy of Certificate of Operation	50.00
h.	Other Certifications	50.00

NOTE: The specifications of the Gas Meter shall be:

	Manufacturer
	Serial Number
	Gas Type
	Meter Classification/Model
	Maximum Allowable Operating Pressure psi (kPa)
	Hub Size–mm (inch)
	Capacity – m^3/hr. (ft^3/hr.)

SECTION 105. PAYMENT OF FEES. The fees imposed under National Building Code shall be paid to the City Treasurer after securing a Building Permit, Demolition Permit and/or Repair Permit from the City Engineer and upon application for Electrical Permit from the City Engineer to install electrical power or any electrical system or apparatus.

ARTICLE 18
CEMETERY

SECTION 106. CEMETERY FEES AND CHARGES. 1/ The new rates for the cemetery services are imposed as follows:

A.	BASIC FEES		
	1.	Burial/Exhumation/Restus	*****
	2.	Entrance/Transfer	*****

*PLS. REFER TO SECTION 108 B– –DEATH FEES FOR NEW RATES.

B.	NICHES		
	1.	Apartment (5 yrs lease, no renewal)	A –1 5,000.00 B. 4,000.00 C. 3,500.00
	2.	Exclusive lot/niche: (A–1) P5,000.00 divide by 5 years = P1,000.00 divide by 2.5 square meters = P400.00	Annual Fee of P400.00 per square meters x lot area

SECTION 106A. CATEGORIZATION OF THE DECEASED WHO AVAIL OF CEMETERY SERVICES. Those who avail of cemetery services are categorized as follows:

Category A	regular rates for (A–1) residents
	(A–2) non–residents
Category B	special rates for long–time residents
Category C	indigent/underprivileged residents

1/This is Section 6 of Ordinance No. 445, S–2010 entitled: AN ORDINANCE PRESCRIBING THE SCHEDULE OF FEES AND CHARGES, POLICIES AND GUIDELINES IMPLEMENTING RULES AND REGULATIONS FOR SERVICES RENDERED BY THE CITY CEMETERY RELATIVE TO THE DISPOSAL OF THE DEAD IN THE CITY OF MANDALUYONG, METRO MANILA AND FOR OTHER PURPOSES

C.	CREMATION		
	1.	Bones	A–1 6,000.00
			A–2 7,000.00
			B. 4,000.00
			C. 2,000.00
	2.	Fresh	A–1 10,000.00
			A–2 12,000.00
			B. 7,000.00
			C. 3,500.00
	The same rates shall be applied in cases when two (2) sets of bones of two dead persons are to be cremated simultaneously with each other provided however, that the second set is free of charge.		
D.	COLUMBARIUM (for residents only & 1st degree relative & spouse)		
	For row no. 1,2,3,7,8 & 9:		A–1 P 1,500.00/year B. 1,250.00/year C. 1,000.00/year
	For row no. 4,5 & 6		The rate shall be uniform at P2,000.00/year
E.	CHAPEL		
	Services provided by the use of the chapel shall be at an introductory rate of P500.00 per day maximum of seven days for the first year of implementation of this Ordinance and shall be at the rate of P1,000.00 for the following year.		
F.	FUNERAL PARLOR SERVICES 1/		
	TYPE OF SERVICE		AMOUNT (Pesos)
	1.	FUNERAL SERVICES Inclusive of: a. Pick–up (within Mandaluyong City) ➢ Embalming ➢ Preparation ➢ GLP Chapel Viewing (3 days)	P 4,000.00
	2.	CASKET (optional)	

SECTION 107. PAYMENT OF FEES AND CHARGES. The Payment of all fees and charges shall be made at the City Treasurer's Office where receipts and proper papers will be issued for all amounts paid.

1/ This is Section 4 of Ordinance No. 476, S–2011 entitled: AN ORDINANCE CREATING THE GARDEN OF LIFE PARK FUNERAL PARLOR, PRESCRIBING THE SCHEDULE OF FEES AND CHARGES, POLICIES, GUIDELINES AND FOR OTHER PURPOSES

ARTICLE 19
CIVIL REGISTRY FEES

SECTION 108. FEES. 1/There is hereby imposed the following Civil Registry Fees, to wit:

		AMOUNT
A.	BIRTH	
	Verification Fee	10.00
	Certified Copy	40.00
	Certification of Alleged Birth	50.00
	Delayed Registration of Birth	50.00
	Legitimation	150.00
	Supplemental Report	150.00
	Acknowledgement/Admission of paternity	150.00
	Adoption	500.00
	Election of Citizenship	1,000.00
B.	DEATH	
	Verification Fee	10.00
	Certified Copy	40.00
	Certification of Alleged Death	50.00
	Registration of Death Certificate	50.00
	Burial Fee	500.00
	Transfer Fee	500.00
	Entrance Fee	1,000.00
C.	MARRIAGE	
	Verification Fee	10.00
	Certified Copy of Marriage	40.00
	Certification of Alleged Marriage	50.00
	Annulment	700.00
	Correction of Entries with Court Order	400.00
	Filing Fee	100.00
	Delayed Registration	150.00
	Marriage License Fee	2.00

SECTION 109. FILING AND OTHER FEES. 2/The filing and other fees relative to the administrative corrections of entries shall be as follows:

a.	Correction of clerical or typographical error	P 1,000.00
b.	Change of first name or nickname	P 3,000.00
c.	An additional service fee of Five Hundred (P500.00) for correction of clerical or typographical error and One Thousand Pesos (P1,000.00) for change of first name or nickname in case the petitioner is a migrant.	

SECTION 110. PAYMENT OF FEES. All fees and charges under this Article is payable to the City Treasurer upon presentation of Order of Payment.

SECTION 111. EXEMPTION. Indigent petitioners shall be exempted from the payment stated in Section 1 upon a certification issued by the Department of Social Welfare and Development (DSWD).

1/This Section amends Section 1 of Ordinance No. 383, S–2007 entitled: AN ORDINANCE AMENDING THE RATES OF THE CIVIL REGISTRY FEES UNDER ORDINANCE NO. 185, S–1996

2/This is Section 1 of Ordinance No. 245, S–2001 entitled: AN ORDINANCE RATIFYING THE FEES PRESSCRIBED FOR THE FILING OF THE ADMINISTRATIVE PETITION FOR CORRECTION OF ENTRY AND/OR CHANGE OF NAME OR NICKNAME WITH THE CITY LOCAL REGISTRY AS PER ADMINISTRATIVE ORDER NO. 1 S-2001 OF THE OFFICE OF THE CIVIL REGISTRAR GENERAL PURSUANT TO RA 9048

ARTICLE 20
REGULATING THE USE OF PUBLIC PLACES AS STORAGE FOR CONSTRUCTION MATERIALS

SECTION 112. FEES. 1/ The permit required under this Article shall be issued by the Building Official upon application and only after payment of the following fees to the City Treasurer:

	USE OF SIDEWALK	
a.	Up to 20 square meters	P 150.00/month
b.	Every square meter or fraction thereof in excess of 20 sq.m.	20.00/month
	USE OF ALLEY, STREET OR ANY PUBLIC PLACE	
a.	Up to 20 square meters	P 250.00/month
b.	Every square meter or fraction thereof in excess of 20 sq.m.	50.00/month

SECTION 113. DEPOSIT FEES. In addition to the fees prescribed above, applicant shall deposit with the City Treasurer an amount computed, as follows:

For use of space from one (1) to ten (10) lenial meters	P1,000.00 and
For every lenial meter or fraction thereof in excess of ten (10)	500.00

ARTICLE 21
EXCAVATIONS
(MMDA REGULATION NO. 98–009)

SECTION 114. FEES.

1.	PROCESSING FEE			
	a.	For Water House Connections		P 600.00
	b.	For all other excavations		1,000.00
2.	EXCAVATION PERMIT FEE			
	2.1	Underground Utility Lines		
		a.	For a maximum width of trench of 0.50m	
			a.1 First 50 linear meter length of excavation and below	1,000.00
			a.2 Over 50 linear meter length of excavation	30.00/l.m
		b.	Excess over 0.50 meter width of trench	30.00/l.m
	2.2		For Foundation of Structures	40.00/l.m
	2.3		For road concreting/blocking and asphalt pavement	10.00/sq.m
	2.4		For installation of wooden/concrete Utility poles	200/poles
3.	RESTORATION DEPOSIT			Per square meter or fraction thereof
	a.	Concrete Pavement		
		a.1	8" thickness	P 1,132.55
		a.2	6" thickness	863.00
			Concrete Sidewalk	588.00
			Macadam Pavement	400.00
	b.	Asphalt Pavement		
		b.1	1.2" thickness	520.00
	c.		Curb and gutter	400.00

1/These are Sections 3 & 4 of Ordinance No.107. S1992 entitled: AN ORDINANCE REGULATING THE USE OF PUBLIC PLACES AS STORAGE FOR CONSTRUCTION MATERIALS

4.	MAINTENANCE FEE		Per square meter or fraction thereof
a.	Concrete Pavement		
a.1		8" thickness	P 432.00
a.2		6" thickness	356.00
b.		Asphalt Pavement	260.00
c.		Macadam	100.00
d.		Curb and gutter	200.00
5.	MAYOR'S PERMIT FEE		P 20.00

ARTICLE 22
GYMNASIUM

SECTION 115. FEES. 1/ The following fees shall be assessed for the use of the City Gymnasium and its facilities, to wit:

Basketball Court	P 330.00/hour
Electronic Scoreboard	165.00/game
Sound System	1,100.00/event
Spotlight	550.00/each/event
Concert and other allied events	2,200.00/event
Boxing, volleyball and other sports events	2,200.00/event

ARTICLE 23
GARBAGE SERVICE CHARGES

SECTION 116. RATE OF CHARGES. Except as otherwise provided herein, garbage service charges shall be collected annually from every person (natural or juridical) engaged in business, occupation or calling or any undertaking in the City of Mandaluyong in accordance with the following schedule:

SCHEDULE A.	AIRCRAFT AND WATERCRAFT COMPANIES		
		Main office	1,375.00
		For every branch	687.50
SCHEDULE B.	AMUSEMENT PLACES		
	1.	Amusement center and establishment with coin–operated machines, appliances, amusement rides and shooting galleries, side shows, booths and other similar establishment with contrivances for the amusement of customers.	
		Per contrivance or unit	27.50
	2.	Billiard and/or pool halls, per table	13.75
		Bowling establishments	
	3.	Automatic	55.00
		Non–automatic per lane	41.25
	4.	Casinos	2,750.00
	5.	Circuses, carnivals and the like	687.50
	6.	Cockpits	1,375.00
	7.	Golf links	1,100.00
	8.	Gymnasium	137.50
		Membership clubs, associations or organizations:	

1/This Section amends Section 1 of Ordinance No. 201, S–1999 entitled: ORDINANCE PRESCRIBING FEES FOR THE USE OF THE CITY GYMNASIUM AND ITS FACILITIES

	9.	Serving food and drinks with lodging	1,100.00
		Serving food and drinks without lodging	550.00
		Night/day clubs, discos and other similar establishments:	
	10.	Night clubs	1,375.00
		Day clubs	825.00
		Cocktail lodges or bars, sing–along videoke,	550.00
		beer gardens, discos, Cabarets, dance halls	412.50
	11.	Race tracks, Jai–alai frontons and coliseums	1,375.00
	12.	Resorts or similar establishments	275.00
	13.	Sauna baths, massage per cubicle	60.00
	14.	Skating rinks	275.00
	15.	Studio sport complex	687.50
		Theaters or cinema houses with seating capacity of:	
	16.	More than 2,000 persons	825.00
		500 to less than 2,000 persons	550.00
		Less than 500 persons	275.00
	17.	Pelota, tennis courts, others	342.50
	18.	Non–stock non–profit organizations	550.00
SCHEDULE C.		ELECTRIC AND POWER COMPANIES	
	19.	Main office	4,125.00
	20.	Every branch office thereof	1,375.00
SCHEDULE D.		FINANCIAL INSTITUTIONS	
	1.	Banks:	
		a. Commercial banks (main office)	1,375.00
		for every ATM located outside of bank's premises	137.50
		b. savings bank (main office)	550.00
		every branch thereof	137.50
		c. rural banks	275.00
	2.	Savings–and loan associations, insurance companies, pawnshops, financial establishments, lending investors, money shops:	
		a. main office	550.00
		b. every branch thereof	137.50
	3.	Authorized dealers in foreign exchange and stock brokers	275.00
SCHEDULE E.		GASOLINE SERVICE/FILLING STATIONS	
	1.	with more than 1,5000 sq. m.	412.50
	2.	1.000 sq. m. but less than 1.500 sq. m.	343.25
	3.	less than 1.000 sq. m.	275.00
	4.	curb pumps and fillings stations	206.25
SCHEDULE F.		PRIVATE HOSPITAL AND MEDICAL CLINICS:	
	1.	With an area less than 100 sq. m.	275.00
	2.	more than 100 sq. m. but less than 200 sq. m.	550.00
	3.	more than 200 sq. m. but less than 500 sq. m.	962.50
	4.	more than 500 sq. m. but less than 1000 sq. m.	1,375.00
	5.	more than 1000 sq. m.	1,925.00
	6.	animal hospital and others	275.00

SCHEDULE G.	HOTELS, MOTELS, APARTELLES, PENSION INNS, DRIVE–INNS COMMERCIAL AND RESIDENTIALS BUILDINGS AND CONDOMINIUMS, COMMERCIALS AND RESIDENTIAL DWELLINGS AND APARTMENTS, DORMITORIES, BOARDING HOUSES, LODGING HOUSE, HOUSE AND ROOM FOR RENT:		
	1.	five star hotels	1.650.00
	2.	four star hotels	1.375.00
	3.	three star hotels	1.100.00
	4.	ordinary hotels	825.00
COMMERCIAL AND RESIDENTIAL BUILDING AND CONDOMINIUMS, COMMERCIAL AND RESIDENTIAL DWELLINGS AND APARTMENT, MOTELS, DRIVE–INNS, HOSTELS, APARTELLES PENSION INNS:			
	1.	With an area less than 100 sq. m.	137.50
	2.	more than 100sq. m. but less than 200 sq. m.	275.00
	3.	more than 200 sq. m. but less than 500 sq. m.	550.00
	4.	more than 500 sq. m. but less than 1,000 sq. m.	825.00
	5.	more than 1,000 sq. m.	1,100.00
	Boarding houses, lodging houses, dormitories, others		137.50
SCHEDULE H.	INSTITUTIONS OF LEARNING: PRIVATE UNIVERSITIES, COLLEGES, HIGH SCHOOLS AND EDUCATION OR VOCATIONAL SCHOOL		
	1.	With an area less than 500 sq. m.	962.50
	2.	more than 500 sq. m. but less than 1,000 sq. m.	1,375.00
	3.	more than 1,000 sq. m.	1,650.00
SCHEDULE I.	LIQUIDATED PETROLEUM GAS (LPG)		
	1.	Gas Marker	275.00
	2.	Gas Dealer	137.50
SCHEDULE J.	MARKET STALL HOLDERS		
	1.	Public and Private market per stall	37.50
SCHEDULE K.	MEDIA FACILITIES:		
	1.	Newspaper publication	412.50
	2.	Weekly Magazines	275.00
	3.	Books and other magazines	137.50
	4.	Radio Stations	275.00
	5.	TV Stations	412.50
SCHEDULE L.	TELEGRAPH, TELETYPE, CABLE AND WIRELESS COMMUNICATION COMPANIES, FAX, ETC.		
	1.	Main Office	825.00
	2.	Every branch thereof	275.00
SCHEDULE M.	TELEPHONE COMPANIES		
	1.	Main Office	4,125.00
	2.	Every branch thereof	1,275.00
SCHEDULE N.	TERMINAL GARAGE FOR BUS, TAXI AND OTHER PUBLIC UTILITY VEHICLES EXCEPT THOSE USED FOR HOME GARAGE:		
	1.	With an area of more than 1,000 sq. m.	687.50
	2.	700 sq. m. but less than 1,000 sq. m.	550.00
	3.	500 sq. m. but less than 700 sq. m.	412.50
	4.	300 sq. m. but less than 500 sq. m.	275.00
	5.	Less than 300 sq. m.	137.50

SCHEDULE O.	PEDDLERS AND AMBULANT VENDORS EXCEPT DELIVERY VANS OR TRUCKS.		13.75
SCHEDULE P.	ADMINISTRATION OFFICES, DISPLAY OFFICES AND/OR OFFICE OF PROFESSIONALS		55.00
SCHEDULE Q.	FILM SHOOTING PER DAY		55.00
SCHEDULE R.	IMPORTER AND EXPORTER		687.50
SCHEDULE S.	LUMBER YARDS/WAREHOUSES		1,100.00
SCHEDULE T.	ALL OTHER BUSINESS AND OTHER SERVICE AGENCIES NOT SPECIFICALLY MENTIONED ABOVE:		
1.	MANUFACTURERS, PRODUCERS AND PROCESSORS:		
a.	More than 1,000 sq. m.		3,437.50
b.	500 sq. m. but less than 1,000 sq. m.		2,337.50
c.	200 sq. m. but less than 500 sq. m.		1,650.00
d.	100 sq. m. but less than 200 sq. m.		1,237.50
e.	50 sq. m. but less than 100 sq. m.		825.00
f.	Less than 50 sq. m.		275.00
2.	BREWERS, DISTILLERS, COMPOUNDERS AND PUBLIC EATING PLACES:		
a.	More than 1,000 sq. m.		3,437.50
b.	500 sq. m. but less than 500 sq. m.		2,337.50
c.	200 sq. m. but less than 500 sq. m.		1,650.00
d.	100 sq. m. but less than 200 sq. m.		825.00
e.	50 sq. m. but less than 100 sq. m.		275.00
f.	Less than 50 sq. m.		137.50
g.	Carinderias		82.50
3.	CONTRACTORS AND BUSINESS ESTABLISHMENTS ENGAGED IN RENDERING SERVICES INCLUDING PRINTERS AND PUBLISHERS:		
a.	more than 1,000 sq. m.		3,093.75
b.	500 sq. m. but less than 1,000 sq. m.		2,062.50
c.	200 sq. m. but less than 500 sq. m.		1,521.50
d.	100 sq. m. but less than 200 sq. m.		1,100.00
e.	50 sq. m. but less than 100 sq. m.		687.50
f.	less than 50 sq. m.		275.00
4.	WHOLESALERS, DEALERS, DISTRIBUTORS, REPACKERS AND RETAILERS:		
a.	more than 1,000 sq. m.		2,750.00
b.	500 sq. m. but less than 500 sq. m.		1,925.00
c.	200 sq. m. but less than 500 sq. m.		1,375.00
d.	100 sq. m. but less than 200 sq. m.		825.00
e.	50 sq. m. but less than 100 sq. m.		412.50
f.	less than 50 sq. m.		220.00

SECTION 117. GARBAGE SERVICE CHARGES FOR MULTIPLE BUSINESS. Where there are two or more kinds of business subject to the garbage charges, conducted in the same place or establishment by the same owner or operators, the charge to be collected shall be that which has the highest rate among the businesses concerned plus twenty–five (25%) per cent thereof, provided that the total garbage fee shall not exceed Seven Thousand Five Hundred (P7,500.00) Pesos per annum.

SECTION 118. MANUFACTURER/PRODUCERS MAINTAINING OR OPERATING PRINCIPAL OFFICES, FACTORIES AND/OR SALES OFFICES IN THE SAME PREMISES. For purposes of collection of the garbage charges under Schedule(s) (I), manufacturers or producers maintaining their factory, principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rates prescribed under Schedule (I–A) of this Chapter

SECTION 119. NEWLY ESTABLISHED BUSINESS. In case of a newly started business, the applicable garbage charges shall be computed proportionately to the quarterly charges.

SECTION 120. PAYMENT OF CHARGES. Payments shall be made at the City Treasurer's Office annually not later than 31st of January.

ARTICLE 24
SANITARY INSPECTION & HEALTH CERTIFICATE FEES

SECTION 121. SANITARY INSPECTION FEE. 1/ Every owner/operator of business, industrial, commercial or agricultural establishments, accessoria, building or house for rent, shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment to the City Treasurer of an annual fee in accordance with the following schedule:

SANITARY PERMIT			
a.		aircraft and watercraft companies	550.00
b.	financial institutions such as; banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers, lending investors:		
	1.	main office	330.00
	2.	every branch thereof	220.00
c.		gasoline service/filling stations	550.00
d.		private hospitals	880.00
e.		medical/dental clinics, animal hospitals	330.00
f.	dwellings and other spaces for lease or rent:		
	1.	hotels, motels, apartelles, condominiums drive–inns, pension inns with more than 150 rooms	880.00
	2.	with 100 to 149 rooms	660.00

1/This Section amends Section 56 of Ordinance No. 312, S–2005 entitled: AN ORDINANCE PRESCRIBING THE SANITATION CODE OF MANDALUYONG CITY PURSUANT TO THE LOCAL GOVERNMENT CODE OF 1991 AND OTHER PERTINENT LAWS

	3.	with 50 to 99 rooms	440.00
	4.	with 25 to 49 rooms	165.00
g.		apartment per door	44.00
h.		house for rent per door	44.00
i.	dormitories, lodging or boarding houses with accommodations for:		
	1.	40 or more boarders	412.50
	2.	15 to 39 boarders	247.50
	3.	less than 15 boarders	165.00
j.		institutions of learning	660.00
k.		media facilities	220.00
l.		telegraph, teletype, cable and wireless communication companies	220.00
m.	telephone, electric and water companies		
	1.	main office	440.00
n.		administration offices, display offices and/ or office of professionals	110.00
o.		Peddlers	22.00
p.	all other business not specifically mentioned above:		
	1.	with an area of more than 1,000 sq. m.	880.00
	2.	500 sq. m. but less than 1,000 m.	660.00
	3.	200 sq. m. but less than 500 sq. m.	440.00
	4.	100 sq. m. but less than 200 sq. m.	330.00
	5.	50 sq. m. but less than 100 sq. m.	220.00
	6.	less than 50 sq. m.	110.00

In the case where a single person, partnership or corporation conducts or operates two or more businesses in one place or establishment, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

SECTION 122. LABORATORY/MEDICAL FEES 1/

1.	ROUTINE LABORATORY TESTS	
a.	Urine Exam	P40.00
b.	Stool Exam (DFS)	40.00
c.	Pregnancy Test	100.00
d.	CBC	60.00
e.	Platelet count	80.00
f.	Hgb/Hct 40.00g	50.00
g.	Blood Typing	50.00
h.	Chest X–ray	150.00
i.	Apico–lordotic x–ray/spot view x–ray	90.00
j.	Drug Test	300.00
2.	BLOOD CHEMISTRY	
a.	FBS	P90.00
b.	Cholesterol	90.00
c.	Uric Acid	90.00
d.	BUN	90.00
e.	Creatinine	90.00
3.	SOCIAL HYGIENE TESTS	
a.	Gram Staining	P50.00
b.	NSS/KOH Stain	100.00
c.	HBsAg	150.00
d.	RPR	100.00
e.	Routine Urinalysis	40.00

1/ This Section amends Section 1 of Ordinance No. 262, S–2003 entitled: AN ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 194, S–1998, KNOWN AS ORDINANCE PRESCRIBING LABORATORY AND MEDICAL FEES TO BE CHARGED BY THE HEALTH DEPARTMENT, CITY OF MANDALUYONG, and Section 1 of Ordinance No. 385, S–2007 entitled: AN ORDINANCE PRESCRIBING THE FEES FOR THE ISSUANCE OF A HEALTH CLEARANCE CERTIFICATE.

4.	SANITATION/HEALTH CERTIFICATES		
	a.	Health Certificate	P50.00
	b.	STD VD/HIV/AIDS Certificate	75.00
	c.	Sanitary Inspection	100.00
	d.	Food Establishment Classification	100.00
	e.	Local Environmental Clearance	
	1.	Industrial Manufacturing	
		Above 1,000 square meters	2,000.00
		Below 1,000 square meters	1,000.00
	2.	Commercial & Other Services	500.00
		Renewal and Lost Card	50.00
5.	FOGGING/EXCLUDING DILUENT TO BE SHOULDERED BY REQUISITIONER		
	a.	With an area of Twenty Five (25) square meters	P200.00
	b.	Additional per square meter	50.00
6.	BACTERIOLOGICAL WATER EXAMINATION		180.00
7.	PHYSICAL & CHEMICAL EXAMINATION (every 6 months)		1,800.00
8.	CERTIFICATE OF POTABILITY (every quarter)		1,000.00

ARTICLE 25
HOUSING

SECTION 123. FEES. 1/The following are the rates of fees and other charges to be collected on certain transactions with the Mandaluyong Housing and Development Board (MHDB):

1.	Certification as a structured owner/renter/rent free occupant and a resident and Waiver/Affidavit as a requirement for securing electrical permit		P 55.00
2.	All other certifications		P 55.00
3.	Processing of applications for TCTs, filing and follow–up with Register of Deeds and securing TCTs thereof:		
	a.	Contract price is less than P100,000.00	P 2,200.00
	b.	Contract price is P100,000.00 or over and less than P300,000.00	P 4,400.00
	c.	Contract price is over P300,000	P 6,600.00
		The amounts to be paid to the Register of Deeds are for account of the awardees.	
4.	Boundary Settlement		P 550.00

SECTION 124. PAYMENT OF CHARGES AND FEES. Payments shall be made at the City Treasurer's Office upon issuance of an Order of Payment from the Mandaluyong Housing and Development Board for any certification, processing of TCTs and boundary settlement requested.

1/ This Section amends Section 1 of Ordinance No. 399, S–2008 entitled: AN ORDINANCE PRESCRIBING THE RATES OF FEES AND OTHER CHARGES TO BE COLLECTED ON CERTAIN TRANSACTIONS WITH THE MANDALUYONG HOUSING AND DEVELOPMENT BOARD.

ARTICLE 26
ROAD HUMPS OR SIMILAR OBSTACLES

SECTION 125. FEE. 1/ The cost of the construction of the proposed road hump or similar obstacle shall be paid by the applicant.

In addition, the applicant shall pay with the City Treasurer the sum of Two Hundred Pesos (P200.00), which amount shall form part of the General Fund.

SECTION 126. PAYMENT OF CHARGES. In addition, the applicant shall pay with the City Treasurer the sum of Two Hundred Pesos (P200.00) prior to the start of the construction.

ARTICLE 27
MANDALUYONG PUBLIC MARKET

SECTION 127. RATES OF RENTALS: ENTRY, IMPROVEMENT AND ADDITIONAL ASSESSMENTS. 2/ The following rates of rentals, Entry fees and Reimbursement for improvements are hereby prescribed:

A. MARKET STALL RATES				
No.	Section	Average Size Sq. Mts.	Rent/Day Per Sq. Mt.	Reimburse–ment For Improvements Per Sq. Mt.
1.	Chicken	2.32	P 12.00	P 3,000.00
2.	Delicacies	1.10	10.00	3,000.00
3.	Dried fish, Eggs, Coconut	3.00	7.00	3,000.00
4.	Eateries	7.50	10.00	5,000.00
5.	Fish	2.32	12.00	3,000.00
6.	Fruits	3.00	8.00	3,000.00
7.	Gen. Merchandise, Bakery	5.00	8.00	3,000.00
8.	Groceries	5.00	8.00	3,000.00
9.	Meat	2.74	13.00	3,000.00
10.	Native Products Footwear	5.00	6.00	3,000.00
11.	Rice	5.00	8.00	3,000.00
12.	Textiles	5.00	7.00	3,000.00
13.	Vegetables	2.32	6.00	2,000.00
14.	Miscellaneous	1.30	6.00	500.00
15.	Warehouse	4.00	4.00	2,000.00

The above rates for rentals and entry fees may be altered or amended not more often than every three (3) years from date of actual implementation; However, additional taxes, assessment or fees, etc. may by ordinance be levied upon on other items not embraced in this section.

The daily rental rates and the reimbursement for improvement shall be computed on the basis of the actual area of the individual stalls.

1/ This is Section 5 of Ordinance No. 64, S–1989 entitled: ORDINANCE AMENDING ORDINANCE NO. 43, S–1989 REGULATING THE CONSTRUCTION OF ROAD HUMPS OR SIMILAR OBSTACLES IN ALL PUBLIC THOROUGHFARES IN MANDALUYONG, METRO MANILA AND PRESCRIBING PENALTIES FOR VIOLATION THEREOF

2/ This is Section 8 of Ordinance No. 146, S–1995 entitled: AN ORDINANCE REGULATING THE ADMINISTRATION AND OPERATION OF THE MANDALUYONG PUBLIC MARKET

The reimbursement for improvement represents a part of the cost of improvements incurred by the City in constructing various stalls in the Public Market and is not refundable to the stallholders under any circumstances.

The cost of improvement may be paid at 30% down payment and the balance is payable monthly for three (3) years.

Qualified stall beneficiary who has not paid the required 30% down payment shall be subject to the following:

1. He/She shall not be given a stall award.
2. He/She can not introduce any improvement on the stall allotted to him/her.
3. He/She will not be allowed to operate the stall.
4. The stall allotted to him may be awarded to other beneficiary.

SECTION 128. ADDITIONAL ASSESSMENTS/RATES

		IMPROVE–MENTS	RENTALS
1.	All stalls along the two entrances of the Public Market	25%	15%
2.	All corner stalls along the two entrances of the Public Market	25%	15%
3.	All stalls along the main pathway leading to the delivery area for the Dry Market	20%	10%
4.	All corner stalls along the main pathway leading to the delivery area of the Dry Market	20%	10%
5.	All other corner stalls at the Dry Market	20%	10%

a. The additional assessments/rates for the corner stalls do not apply for stalls located at the WET MARKET.

b. Entry Fees–payable by the owners engaged in wholesale business.

WHOLE		
Pigs	per head	P 10.00
Cow	per head	50.00
PORTIONS		
Pigs	one fourth or less	2.50
Cow	one fourth or less	12.50

c. Entry Fees for vehicles at the driveway carrying fruits, vegetables, grocery and general merchandise, etc.

Six Wheeler	per entry	P 10.00
Elf Trucks and Vans	per entry	50.00
Jeeps	per entry	25.00

ARTICLE 28
MANDALUYONG CITY MEDICAL CENTER
CLINICAL LABORATORY FEES

SECTION 129. FEES

I.	HEMATOLOGY		
	CBC		P 140.00
	Hgb/Hct		140.00
	Platelet Count		100.00
	Erythrocyte Sedimentation Rate		120.00
	Clotting time		100.00
	Bleeding Time		100.00
	Peripheral Smear		120.00
	Malarial Smear		100.00
	Pro Time		385.00
	aPTT		325.00
II.	BLOOD BANK & SEROLOGY		
	ABO Typing		80.00
	RH Typing		80.00
	COMPATIBILITY Testing		450.00
	RETYPING (FFP/PLT)	Initial	320.00
		Succeeding	160.00
	Direct Coomb's		225.00
	Indirect Coomb's		225.00
	Du Testing		225.00
	ASO Detn.		250.00
	RF Latex Detn		200.00
	Widal's Test		175.00
	CRP		175.00
	RPR		175.00
	HbsAg		250.00
	Troponin I		550.00
III.	CLINICAL MICROSCOPY		
	Urinalysis		80.00
	Pregnancy Test		150.00
	Urine Microalbumin		110.00
	24 hour urine Protein		110.00
	BODY FLUIDS:		
	Pleural/Peritoneal		
	CSF Glucose		250.00
	CSF Protein		250.00
	Sperm Count		300.00
	Fecalysis		70.00
	Concentration Tech		100.00
	Occult Blood		150.00
	Scotch Tape Method		150.00
	Kato's Tech		70.00
V.	MICROBIOLOGY		
	Gram Staining		100.00
	AFB Staining		100.00
	Culture		450.00
	Culture & Sensitivity		650.00
	KOH Preparation		100.00

VI.	CLINICAL CHEMISTRY	
	FBS	120.00
	RBS	120.00
	BUN	150.00
	CREATININE	140.00
	BUA	120.00
	Total cholesterol	170.00
	HDL	170.00
	LDL	170.00
	TRIGLYCERIDES	250.00
	LIPID PROFILE	550.00
	BILIRUBIN	150.00
	SGOT	150.00
	SGPT	150.00
	ALP	170.00
	AMYLASE	200.00
	TOTAL PROTEIN	120.00
	ALBUMIN	100.00
	T/Pag Ratio	220.00
	SODIUM	200.00
	POTASSIUM	200.00
	CHLORIDE	200.00
	CALCIUM	180.00
	MAGNESIUM	250.00
	K-MB	350.00
	CPK	300.00
	LDH	200.00
	LIPASE	150.00
	Magnesium	400.00
	Phosphorous	200.00
	HgAI/C	350.00

ARTICLE 29
POLICE CLEARANCE

SECTION 130. FEES. 1/ The following fees shall be assessed and collected by the City Treasurer of Mandaluyong for the issuance of the following clearances by the City Police Office, City of Mandaluyong, to wit:

		FEES
a.	For identification and local employment	P 125.00
b.	For business and other commercial purposes	200.00
c.	For travel abroad, visa requirement and passport	300.00
d.	For firearms license	300.00
e.	For naturalization	500.00
f.	For seaman's book	200.00
g.	For adoption purposes	200.00

1/ This is Section 1 of Ordinance No. 379, S–2007 entitled: AN ORDINANCE AMENDING ORDINANCE NO. 183, S–1998 FIXING THE FEES FOR THE ISSUANCE OF POLICE CLEARANCE

ARTICLE 30
PROSECUTOR'S FEE

SECTION 131. FEES. 1/ The following fees shall be assessed and collected for the issuance of the following clearances by the City Prosecutor's Office, City of Mandaluyong to wit:

a.	For issuance of passport, clearance for employment and travel abroad	P 165.00
b.	For issuance of license to possess firearm	165.00
c.	For business and other commercial purposes	110.00
d.	For local employment and identification purposes	38.50
e.	For naturalization purposes	275.00
f.	For notary public services	110.00

SECTION 132. PAYMENT OF FEES. Prosecutor's Fee shall be paid at the City Treasurer's Office upon issuance of Order of Payment for requested clearances.

ARTICLE 31
SANGGUNIAN SECRETARY'S FEES

SECTION 133. IMPOSITION OF FEES. 2/ There shall be collected the following fees from every person requesting for copies of official records and documents from the Office of the Sanggunian Secretary:

a.	For Xerox copy or any other copy produced by copying machine	P 3.00/page
b.	For each certificate of correctness (with seal of office) written on the copy or attached thereto	P 5.00/page
c.	For issuance of certification for non–availability of record	P 30.00

SECTION 134. PAYMENT OF FEES. The fees shall be paid to the City Treasurer at the time of request, written or otherwise for the issuance of the copy of any City record or document is made.

1/ This Section amends Section 1 Ordinance No. 182, S–1998 entitled: ORDINANCE AMENDING ORDINANCE NO. 149, S–1995 FIXING FEES FOR CLEARANCE ISSUED BY THE CITY PROSECUTOR'S OFFICE, CITY OF MANDALUYONG BY INCREASING THE FEES PRESCRIBED THEREIN

2/ This Section amends Section 1 of Ordinance No. 291, S–2004 entitled: AN ORDINANCE IMPOSING SECRETARY'S FEES FROM EVERY PERSON OR ENTITIES REQUESTING COPIES OF OFFICIAL RECORDS AND DOCUMENTS FROM THE OFFICE OF THE SANGGUNIAN SECRETARY.

ARTICLE 32
SECURITY AGENCY/SECURITY GUARD

SECTION 135. REGISTRATION FEES. 1/ No permit shall be issued by the Office of the Mayor unless the following annual registration fees are paid for to wit:

a.	For Private Watchman or Security Agency	P 500.00
b.	For Private Watchman or Security/ Company Guard	P 150.00

SECTION 136. APPLICATION PERIOD. The permit required under this Article shall be applied for and secured not later than January 31 every year and to be issued in such form as may be designed by the Office of the Mayor and shall be valid only up to December 31 of the year it was issued which permit shall be renewed annually, provided, however that any private watchman, security guard or company guard who shall be assigned or posted in Mandaluyong, Metro Manila at any time between February 1 and December 31 of any given year shall, within fifteen (15) days after such assignment or posting, apply and secure said permit.

ARTICLE 33
TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

SECTION 137. PAY PARKING CHARGES AND SIGNS. 2/ Appropriate signs, indicating the parking charges, the time that such facility is open for business, shall be installed at each public parking facility.

A. For parking on the following streets and such other streets or roads that may be subsequently be declared as pay–parking areas the following fees shall be assessed:

a.	P 20.00	1st two (2) hours; and
b.	P 10.00	per hour for succeeding hour/s

Note: A fraction of fifteen (15) minutes is considered an hour.

1/ This is Section 1 of Ordinance No. 393, S–2008 entitled: AN ORDINANCE AMENDING SECTION 5 OF ORDINANCE NO. 88, S–1991 INCREASING THE ANNUAL REGISTRATION FEES FOR SECURITY AGENCY AND SECURITY GUARD

2/This Section amends Section 1 of Ordinance No. 375, S–2007 entitled: ORDINANCE AMENDING SECTION 56 AND APPENDICES IV AND XI OF ORDINANCE NO. 358, S–2005 (TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

PAY PARKING ZONES

a.	Portions of Sheridan Street	
	a.1	East lane (from Williams to Pioneer)
	a.2	West lane (from Pioneer to tricycle terminal)
b.	South lane of Libertad street	
c.	South lane of San Rafael Street	
d.	South lane of Ortigas Street	
e.	Reliance Street	
		East lane (EDSA to Sheridan)
		West lane (Sheridan to Pasig Boundary)
f.	Williams	
		North lane (Sheridan to Pasig Boundary)
g.	Pines	
		West lane (Reliance to Union)
		East lane (Union to Sheridan)
h.	Union	
		South lane (Pines to Madison)
i.	Such other streets or portions thereof as may be declared pay–parking areas by the Barangay Councils.	

B. CITY HALL COMPLEX, CAR PARK BUILDING AND MAYSILO CIRCLE. 1/ For parking in areas established within the City Hall Complex, Car Park Building and alongside Maysilo Circle adjacent to the City Hall Complex:

	VEHICLES	DAYTIME PARKING	OVERNIGHT PARKING
a.	Motorcycles	P10.00 for the 1st 3 hours; P5.00 for every hour in excess thereof	P50.00 flat rate
b.	Light vehicles (Cars & Jeeps)	P30.00 for the 1st 3 hours; P10.00 for every hour in excess thereof	P100.00 flat rate
c.	Medium vehicles (vans & delivery trucks)	P40.00 for the 1st 3 hours; P20.00 for every hour in excess thereof	P100.00 flat rate
d.	Heavy vehicles (10 wheeler, bus & heavy equipment)	P70.00 for the 1st 3 hours; P30.00 for every hour in excess thereof	P100.00 flat rate
e.	Extra heavy vehicles (over 10 wheeler and other extra heavy equipment	P100.00 for the 1st 3 hours; P50.00 for very hour in excess thereof	Not allowed

1/This is Section 7 of Ordinance No. 384, S–2007 entitled: ORDINANCE PRESCRIBING THE RATES OF PARKING FEES TO BE COLLECTED ON PAY PARKING ZONES ESTABLISHED WITHIN THE CITY HALL COMPLEX AND ALONGSIDE MAYSILO CIRCLE

SECTION 138. TOWING FEES. 1/ The towing fees herein stated shall be charged by the tow trucks for hire and shall be paid to the Office of the City Treasurer of the City of Mandaluyong.

	TYPE/LOAD OF VEHICLE	TOWING FEE
CLASS A	Cars, jeepneys, all motorized two wheeled and three wheeled vehicle and other light vehicles	P1,500.00
CLASS B	delivery vans, trucks not more than 4,000 kilos gross weight	P2,000.00
CLASS C	buses, trucks, heavy equipment of more than 4,000 kilos gross weight	P2,500.00

An additional amount of Two Hundred Pesos (P200.00) is hereby assessed for every kilometer in excess of 4 kilometers with the City impounding ground as the point of reference.

Motor vehicles or its attachment found illegally parked or stalled on portions of areas, highways, streets or roads declared as No Parking Zones shall be towed and impounded at the City Impound Ground and shall be released only after payment of the fees herein prescribed.

SECTION 139. TIME OF PAYMENT. The fines and towing fees imposed above shall be paid within three (3) days from date the vehicle was towed and impounded; provided, however, that should the owner or operator of the vehicle fails to pay the same within the said period, additional impounding fees is hereby assessed, as follows:

P 40.00 per day	for the first two (2) months;
P 60.00 per day	for the third and fourth months; and
P 80.00 per day	for the fifth and sixth months but not to exceed P10,000.00

Provided, further that if after six (6) months the towing fees and impounding fines have not been paid by the owner or operator, the impounded motor vehicle shall be sold at a public auction and the proceeds thereof applied to the accumulated charges and the excess, if any, shall be returned to the owner or operator.

SECTION 140. FILING AND PROCESSING FEES FOR EXEMPTION FROM UVVP: 2/

VEHICLE	FILING FEE	PROCESSING EE
Car/Private Jeeps	P 200.00	P 500.00
Vans/Delivery Panels, Public Utility Jeeps	400.00	750.00
Buses	500.00	1,000.00
Truck less than 4,000 kgs.	600.00	1,200.00
Truck more than 4,000 kgs.	800.00	1,500.00

1/This is Section 158 of Ordinance No. 358, S–2005 entitled: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

2/ This Section amends Section 166 of Ordinance No. 358, S–2005 entitled: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

The filing and processing fees shall be paid to the City Treasury upon filing of the application the City Administrator shall release the certificate of exemption issued by the City Mayor.

SECTION 141. PAYMENT OF FEES. The filing and processing fees shall be paid to the City Treasury upon filing of the application, the City Administrator shall release the Certificate of Exemption issued by the City Mayor.

SECTION 142. TRICYCLE REGISTRATION FEES. 1/ An applicant for a Motorized Tricycle Operator's Permit (MTOP) shall pay the following fees:

	TRICYCLES	
A.	REGISTRATION FEES	P 150.00/unit
B.	CITY LICENSE PLATE	150.00/pc
C.	STICKER	60.00/pc

Provided, however, that the City License Plate for motorized tricycle–for–hire shall be paid and released only upon approval of its franchise. The City License Plate may be used for a period of three (3) years replaceable thereafter, but shall be renewed yearly with a sticker bearing the current year of issuance to be attached to the license plate.

SECTION 143. CERTIFICATE OF PUBLIC CONVENIENCE, FEES. 2/ An applicant for a Certificate of Public Convenience (CFC) shall pay the following fees:

Franchise (CPC) Fee	P 200.00 per unit to be paid upon issuance of CPC
Renewal	P 200.00 per unit to be paid upon filing of application for Renewal
Modification Amendment of CPC	P 100.00 per unit to be paid upon filing of application
City License Plate and Sticker	As provided in Section 6 of the Ordinance

SECTION 144. PAYMENT OF FEES. The CPC fee is payable at the City Treasurer's Office

SECTION 145. TERMINAL FEES AND PERMITS. 3/ All terminals of public utility vehicles, whether privately or publicly owned, shall apply with the Traffic and Parking Management Office (TPMO) for a terminal permit and shall pay an annual fee of:

P 3,000.00	for tricycles
P 10,000.00	for PUJs and FX

After inspection of the terminal and completion of all requirements, a permit shall be issued in favor of the owner or President of the association.

SECTION 146. PAYMENT OF FEES. Terminal Permit Fee shall be paid at the City Treasurer's Office not later than January 31 of every year.

1/ This Section amends Section 86 of Ordinance No. 358, S–2005 entitled: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

2/ This Section amends Section 91 of Ordinance No. 358, S–2005 entitled: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

3/This Section amends Section 122 of Ordinance No. 358, S–2005 entitled: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

SECTION 147. TRICYCLE OUT–OF–LINE SPECIAL PERMIT FEE. 1/ There shall be a fixed annual fee of Five Hundred Pesos (P500.00) to be paid to the City Government upon application for a Special Permit for a Special Trip within the City of Mandaluyong.

SECTION 148. TRICYCLES/UTILITY TRICYCLES. 2/ An applicant for Utility Tricycle (TC) Permit must be an owner or a bonafide operator doing business within the City of Mandaluyong and/or his business should be in the City of Mandaluyong and must have been issued a Business Permit by the Business Permit and License Department (BPLD), shall pay the following fees:

a.	REGISTRATION FEE	P500.00 Renewable yearly
b.	CITY LICENSE PLATE	P150.00 One–time payment
c.	STICKER	P60.00 Renewable yearly

SECTION 149. PAYMENT OF FEES. Payment of Registration Fees and Permit shall be made to the City Treasurer not later than January 20 of every year.

SECTION 150. UTILITY PEDICAB WITH SIDE CAR. An applicant for Utility Pedicab with Side Car Permit shall pay the following fees:

a.	REGISTRATION FEE	P100.00 Renewable yearly
b.	CITY LICENSE PLATE	P150.00 One–time payment
c.	STICKER	P60.00 Renewable yearly

SECTION 151. COLORUM Operators of Utility TCs operating without a city license plate will be considered "colorum" and imposed a fine of Two Thousand Pesos (P2,000.00).

SECTION 152. UTILITY TRICYCLES PASSING THROUGH OR IN TRANSIT. Utility tricycles passing through or in transit within the territorial domain of the City shall secure a Special Permit in the amount of Five Hundred Pesos (P500.00) otherwise, they will be apprehended for violating this Ordinance and meted the fine of One Thousand Pesos (P1,000.00), except those who are purely passing through coming from other cities and municipalities who have already registered and secured utility tricycle permit from their own locality.

1/This is Section 3 of Ordinance No. 360, S–2006 entitled: AN ORDINANCE FIXING THE REGULATORY PERMIT FEE FOR OUT–OF–LINE TRICYCLE OPERATORS IN THE CITY OF MANDALUYONG

2/This is Section 1 of Ordinance No. 412, S–2008 entitled: ORDINANCE AMENDING CERTAIN SECTIONS OF ORDINANCE NO. 358, S–2005 ENTITLED: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG METRO MANILA"

SECTION 153. PEDICAB REGISTRATION FEE. 1/ Applicants shall pay registration fees in the amount of Fifty Pesos (P50.00) for late registration, if the applicant fails to register and pay within the time allowed by this Ordinance, a surcharge of fifty percent (50%) shall be added to the amount due and payable.

SECTION 154. TIME OF PAYMENT. Registration fees should be paid on or before 31st of January every year at the City Treasurer's Office.

ARTICLE 34
SMOKE BELCHING

SECTION 155. EMISSION TESTING FEE. 2/ The amount Four Hundred Fifty Pesos (P450.00) shall be collected for the emission testing services if the same is rendered by the City.

SECTION 156. TIME OF PAYMENT. The fees imposed in this Section shall be paid to the City Treasurer before the emission testing service is rendered.

ARTICLE 35
WEIGHTS AND MEASURES AND SIMILAR DEVICES 3/

SECTION 157. IMPOSITION OF FEES. The following fees shall be paid to and collected by the City Treasurer every initial and periodic re–sealing of all weights, measures and similar devices used by any person within the City of Mandaluyong in his/her business or profession.

a.	For sealing linear metric device:	
	Not over one meter	20.00
	Measure over one meter	50.00
b.	For sealing metric device of capacity:	
	Not over ten liters	20.00
	Over ten liters	50.00
c.	For sealing metric instrument of weights:	
	With capacity of not more than 30 kg.	50.00
	With capacity of not more than 300 kg.	50.00
	With capacity of not more than 300 kg.	
	but not more than 3,000 kg.	200.00
	With capacity of more than 3,000 kg.	200.00
d.	For sealing apothecary balance or other balances of precision:	
	Over 3,000 kg.	200.00
	Over 300 to 3,000 kg.	150.00
	Over 30 to 300 kg.	120.00
	Over 1 kg. to 30 kg.	80.00
	1 kg. or less	60.00
e.	For sealing scale or balance with complete set of weights:	
	For each scale or balance with complete set of weights for use therewith	FREE
	For each extra kg.	10.00
	For each and every re–testing and re–sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P100.00 for each instrument shall be collected.	

1/ This Section amends Section 81 of Ordinance No. 358, S–2005 entitled: TRAFFIC MANAGEMENT CODE OF THE CITY OF MANDALUYONG

2/ This Section amends Section 8 of Ordinance No. 396, S–2008 entitled: AN ORDINANCE ENACTING THE CITY OF MANDALUYONG VEHICLE EMISSION CONTROL CODE AND PROVIDING PENALTIES FOR VIOLATION THEREOF

3/This Section amends Section 5 of Ordinance No.186, S–1998 entitled: ORDINANCE AMENDING ORDINANCE NO. 80, S–1990 REGULATING THE USE OF WEIGHTS, MEASURES AND SIMILAR DEVICES AND PROVIDING PENALTIES FOR VIOLATION THEREOF BY INCREASING THE FEES PRESCRIBED THEREIN

CHAPTER 12
FINAL PROVISIONS

SECTION 158. PENALTIES FOR VIOLATION OF TAX ORDINANCES. Any person who shall violate any provision of this Code shall be meted a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both, at the discretion of the court unless a specific penalty has been provided under expressed provisions of existing Ordinances.

If the offender is a corporation or a partnership, the penalty prescribed above shall be imposed upon the President and/or General Manager or the Managing Partner, as the case may be, of the offending entity.

The penalty prescribed above is without prejudice to the revocation or cancellation of the Mayor's Permit issued to the offender.

SECTION 159. SEPARABILITY CLAUSE. If, for any reason or reasons, any part or provision of this Code shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 160. REPEALING CLAUSE. This Revenue Code repeals the following Ordinances:

10, S–1988	AN ORDINANCE PROVIDING FOR THE DISPOSAL OF DELINQUENT REAL ESTATE PROPERTIES IN MANDALUYONG, METRO MANILA
81, S–1990	ORDINANCE IMPOSING A PROCESSING FEE ON ALL TRANSACTIONS INVOLVING TRANSFER, SEGREGATION OR CONSOLIDATION OF REAL PROPERTIES AS PER TAX DECLARATION
143, S–1994	AN ORDINANCE AMENDING ORDINANCE NO. 125, S–1993 FIXING THE RATE OF REAL ESTATE PROPERTY TAXES AND ASSESSMENT LEVELS TO BE APPLIED TO THE FAIR MARKET VALUE OF REAL PROPERTY SITUATED IN THE CITY OF MANDALUYONG, METRO MANILA, AND FOR OTHER PURPOSES
169, S–1997	AN ORDINANCE ADOPTING THE REVISED BUSINESS TAX CODE OF MANDALUYONG CITY
173, S–1997	AN ORDINANCE PROVIDING GUIDELINES FOR SCHEDULE OF VALUES FOR BUILDINGS AND OTHER IMPROVEMENTS FOR PURPOSES OF TAX ASSESSMENTS
213, S–1999	AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 169, S–1997, OTHERWISE KNOWN AS REVISED BUSINESS TAX CODE OF MANDALUYONG CITY
216, S–1999	AN ORDINANCE AMENDING ORDINANCE NO. 14, S–1988, OTHERWISE KNOWN AS "THE REVENUE CODE OF THE CITY OF MANDALUYONG" PARTICULARLY CHAPTER IV, ARTICLE 1, SECTION 27, PARAGRAPH A ON TRANSFER TAX

220, S–1999	ORDINANCE AMENDING SECTION 1, CHAPTER 1 OF ORDINANCE NO. 143, S–1994, ENTITLED "AN ORDINANCE FIXING THE RATE OF REAL PROPERTY TAXES AND THE ASSESSMENT LEVELS TO BE APPLIED TO THE FAIR MARKET VALUE OF REAL PROPERTY SITUATED IN THE CITY OF MANDALUYONG, METRO MANILA, AND FOR OTHER PURPOSES"
258, S–2002	ORDINANCE AMENDING CERTAIN PROVISION OF ORDINANCE NO. 169, S–1997 KNOWN AS "AN ORDINANCE ADOPTING THE REVISED BUSINESS TAX CODE OF MANDALUYONG CITY"
260, S–2003	AN ORDINANCE AMENDING CERTAIN PROVISION OF ORDINANCE NO. 258, S–2002, KNOWN AS "AN ORDINANCE AMENDING ORDINANCE NO. 169, S–1997"
415, S–2008	AN ORDINANCE AMENDING SECTION 4 OF ORDINANCE NO. 143, S–1994 FIXING THE RATES OF DISCOUNT ON PAYMENT OF REAL PROPERTY TAXES
416, S–2008	AN ORDINANCE AMENDING ORDINANCE NO. 81, S–1990 PROCESSING FEES FOR TRANSFER, SEGREGATION AND CONSOLIDATION OF REAL PROPERTY; AND INCREASING SERVICE FEES FOR SERVICES RENDERED FOR VERIFICATIONS AND CERTIFICATIONS RELATIVE TO REAL PROPERTY
417, S–2008	AN ORDINANCE AMENDING ORDINANCE NO. 216, S–1999 INCREASING TAX ON TRANSFER OF REAL PROPERTY

All other Ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Code are hereby repealed, amended, or modified accordingly.

SECTION 161. EFFECTIVITY CLAUSE. This Ordinance shall take effect on January 1, 2012.

ENACTED on this 21st day of November, 2011 in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN

JIMMY D. LACEBAL
Sanggunian Secretary

ATTESTED:

PABLITO A. GAHOL
LnB President &
Acting Presiding Officer

APPROVED:

BENJAMIN DC. ABALOS, JR.
City Mayor

Date: DEC 0 8 2011