

REPUBLIKA NG PILIPINAS
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
LUNGSOD NG BAKOLOD

City Ordinance No. 154
Series of 1995

AN ORDINANCE AMENDING ARTICLES VI AND VIII, CHAPTER I, AND ARTICLES I AND II, CHAPTER IV, OF TAX ORDINANCE NO. 93-001, SERIES OF 1993.

Be it ordained by the Sangguniang Panlungsod of Bacolod, that:

Section I - Articles VI and VIII, Chapter I, and Articles I and II, Chapter IV, of Tax Ordinance No. 93-001, Series of 1993, is hereby amended to read as follows, to wit:

CHAPTER I. GENERAL PROVISIONS

ARTICLE VI. AMUSEMENT TAX

Section 19. Exemptions. The holding of operas, concerts, dramas, recitals, painting and art exhibitions flower shows, musical programs, cultural programs and shows such as ballet, literary and oratorical presentations shall be exempt from payment of the tax herein imposed. However, pop, rock or similar concerts and all other shows subject to amusement tax such as but not limited to basketball games or exhibitions and other sports featuring players of national or international teams or sports organizations shall be levied at the rate of five (5%) percent of the gross receipts, if a part of the proceeds is donated to charitable institutions or foundations duly accredited by the City of Bacolod as a Non Governmental Organization (NGO) and People's Organization (PO).

ARTICLE VIII. TAX ON BUSINESS

Section 24. Imposition of Tax. There is hereby levied an annual tax on the businesses.....

- e. On contractors as defined in Section 3 of this Code and other independent contractors, in accordance with the following schedule:
- f. On hospitals and providers of medical services, at the rate of 5% of 1% of gross sales or receipts of the preceding year.
- g. On banks and financial institutions.....
- h. On peddlers.....
- h.5. On sales and/or rentals of all Videogram formats such as Video Tapes, Laser Discs, and the like at the rate of five (5%) percent to be collected from the monthly gross sales or receipts of Thirty Thousand (P 30,000.00) Pesos or below and three (3%) percent in excess thereof. (The tax herein imposed shall be due and payable within the first seven days of the month next following that for which they are due by the operator of the video house. Failure to pay the tax within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the amount of the tax plus an interest of two (2%) percent per month of the unpaid tax including surcharge from the due date until such amount is fully paid.)
- i. On the following businesses at the rate of one (1%) percent of sales or gross receipts of the preceding year.....
 - i.5. On amusement places
 - Day and night club
 - Day Club or night club
 - Cocktail lounge or bar
 - Cabaret or dance hall
 - Bath house, swimming pool, resort and other similar places
 - Skating rink
 - Billiard or pool hall
 - Bowling alley
 - Circus, carnival and the like Merry-go-round, roller coaster Ferris wheel and the like
 - Shooting gallery and other contrivances for recreation
 - Vaudeville and exhibition shows
 - Boxing stadium
 - Boxing contest
 - Race track
 - Fixed Operator
 - Itinerant Operator
 - Video game machine operators

ARTICLE I. MAYOR'S PERMIT ON BUSINESS

Section 47. Imposition of Fee. It shall be unlawful for any person
On businesses subject to Amount of Tax graduated fixed taxes:

On Manufacturers, assemblers, etc.

1.39 Fishing Industry	
a. Breeding Grounds	P 500.00
b. Deep Sea Fishing	300.00
c. Shallow	200.00
1.40 Sugar Farming	500.00
1.41 Rice Farming	300.00
1.42 Flower Garden	200.00
1.43 Other manufacturers, assemblers, repackers and processors not mentioned above	200.00
Mill Supplies, Hardware and Construction Supplies	500.00
Sugar and Molasses Dealers	300.00
Sand & Gravel	300.00
Pyrotechnics & Firecrackers	500.00
Cooperatives	
a. Agricultural	200.00
b. Non-agricultural	100.00
1.44 Other retailers, dealers, and wholesalers and distributors not specified above	100.00

ARTICLE II. SERVICE CHARGE FOR GARBAGE COLLECTION

Section 49. Imposition of Fee. There shall be collected per annum from every person (natural or juridical) engaged in business, trade, profession or occupation in the City of Bacolod in accordance with the following schedule of service charges.

Rate Per Annum	Rate
B. Billiard and/or pool halls	
a. Big	P 360.00
b. Small	240.00
J. Market Stall holders:	
1. Public Markets	
a. Block holders	200.00
b. Stall holders	150.00
c. Fish, fruits, & Vegetable Stall holders	100.00
2. Privately owned Public Markets	
a. Block holders	500.00
b. Stall holders	360.00
c. Fish, fruit and vegetable Stall holders	100.00
N. Terminal Garage for Bus, Taxi and other Public Utility Vehicles Except those used for Home Garage	
1. Big	2,000.00
2. Small	1,000.00
O. Peddlers, Ambulant Vendors, except delivery Van or truck	50.00
P. Administration Offices, Display Offices and/or Offices of Professionals	240.00
S. Bakeries	
less than 24 planchas	200.00
with 24 to 73 planchas	300.00
with 73 planchas or over	500.00
For Kalakalan Members	200.00
T. All other business and service agencies not specifically mentioned above	150.00
1. Manufacturers, producers and processors	
Factory with an aggregate area of less than 25 sq. m.	500.00
2. Producer, Processor, Manufacturers under "Kalakalan 20"	300.00
3. Brewers, Distillers, Compounders with an aggregate area of less than 25 sq. m.	500.00

4. Public Eating Places with an aggregate area of: Carinderia	300.00
5. Owners or Operators of Business Establishments Rendering Services	
a. Business offices of general contractors (Building Specialty Engineering); manpower services/employment agencies, private detective agencies; advertising agencies with an aggregate area of: less than 25 sq. m.	500.00
b. Other contractors, /business establishments engaged in rendering services, printers and publishers with an aggregate area of less than 25 sq. m.	500.00
6. Independent wholesalers, Dealers, Distributors, Repackers and Retailers with an aggregate area of: or more but less that 200 sq. m. less than 25 sq. m. Sari-sari stores	1,000.00 500.00 100.00
7. Operators of Common Carrier	
over 50 units	1,000.00
with 25 to 50 units	700.00
with 16 to 24 units	400.00
with 11 to 15 units	300.00
with 6 to 10 units	200.00
with 1 to 5 units	100.00
Operators of Tricycle/trisikad	10.00/unit

MISCELLANEOUS FEES & SERVICE CHARGES

Permit Fees

1. PARADES

1.1 Parade on every circus or menagerie parades or other parades using, banners floats or musical instruments	P 50.00/day
1.2 Parade for advertisement of business or products	90.00/day

2. FILM-MAKING AND VIDEO TAPE COVERAGE

2.1 Commercial movies	500.00
2.2 Commercial advertisement	400.00
2.3 Documentary film	300.00
2.4 Videotape coverage	100.00

3. FOR THE CONDUCT OF GROUP ACTIVITIES/SPECIAL PERMITS

3.1 Rental for use of Bays Center	
Per day 6:00 AM to 6:00 PM	
1 st two (2) hrs. -	200.00
Every hour thereafter	100.00
Per Night 6:00 PM to 6:00 AM	
1 st two (2) hours	400.00
Every hour thereafter	200.00
3.2 Rental for use of A. Montelibano, Sr. Community Center (Villamonte)	
Per day 6:00 AM to 6:00 PM	
1 st two (2) hrs. -	200.00
Every hour thereafter	100.00
Per Night 6:00 PM to 6:00 AM	
1 st two (2) 2 hours	400.00
Every hour thereafter	200.00

4. FOR SEALING AND LICENSING OF WEIGHTS & MEASURES.

4.1 For sealing linear metric measures	
4.1.1 Not over one meter	15.00
4.1.2 Over one meter	30.00
4.2 For sealing metric measures of capacity	
4.2.1 Not over ten liters	15.00
4.2.2 Over ten liters	30.00
4.3 For sealing metric instruments of weights	
4.3.1 capacity of not more than 30 kg.	30.00
4.3.2 capacity of more than 30 kg. but not more than 150 kg.	45.00
4.3.3 capacity of more than 150 kg. but not more than 300 kg.	60.00
4.3.4 capacity of more than 300 kg. but not more than 500 kg.	75.00

4.3.5	capacity of more than 500 kg. but not more than 3,000 kg.	150.00
4.3.6	capacity of more than 3,000 kg.	175.00
4.4	For sealing apothecary balance or other balances of precision	
4.4.1	Over 3,000 kg.	112.50
4.4.2	Over 300 to 3,000 kg.	75.00
4.4.3	Over 30 to 300 kg.	37.50
4.4.4	kg. or less	15.00
4.5	For sealing of gasoline/diesel pumps	
4.5.1	Per pump	150.00
4.5.2	Per pump (oil dispenser)	75.00
5.	CIVIL REGISTRY FEES	
5.1	Marriage Fees	
5.1.1	Application for marriage license, per applicant	
5.1.1.1	Applicant is a City resident	10.00
5.1.1.2	Applicant is a non-resident	40.00
5.1.1.3	Applicant is a foreigner	100.00
5.1.2	Marriage License Fee	22.00
5.1.3	Marriage Solemnization Fee (Refer to Court Assessment)	0.00
5.2	For registration of documents and certified copies of documents on file in the Office of the Local Civil Registrar.	
5.2.1	Marriage Contract	50.00
5.2.2	For Late Registration	200.00
5.2.3	Judicial decree	200.00
5.2.4	For Late Registration (Legal separation, divorce, annulment of marriage, adoption, voluntary emancipation of minors, court decision recognizing or acknowledging of minors and guardianship, change of name and naturalization.)	300.00
5.2.5	Legal Instrument	100.00
5.2.6	Late Registration (Legitimization, election of Filipino citizenship, repatriation or voluntary enunciation of citizenship.)	150.00
5.2.7	Registration of birth	
5.2.7.1	within 30 days	Exempted
5.2.7.2	within 1 year	10.00
5.2.7.3	within 2 to 5 years	15.00
5.2.7.4	within 6 to 19 years	20.00
5.2.7.5	within 20 years and above	100.00
5.2.8	Filing supplemental birth certificate	50.00
5.2.9	Certified true copy of documents on file with the Civil Registry	10.00
5.2.10	Cadaver Disposition	
5.2.10.1	Burial Permit Fee	5.00
5.2.10.2	Exhumation of Cadaver	10.00
5.2.10.3	Removal of Cadaver	10.00
5.2.10.4	Cremation of Cadaver	10.00
5.2.10.5	Transfer of Cadaver	5.00
5.2.10.6	Cemetery Fee	10.00
5.2.10.7	Death Certificate	5.00
6.	ADMINISTRATIVE FINES FOR DELAYED DECLARATION OF BIRTHS, DEATHS AND MARRIAGE.	
6.1	Delayed Declaration of Births	
6.1.1	Delay of less than 1 month	5.00
6.1.2	Delay of more than 1 month but less that 6 months	10.00
6.1.3	Delay of more that 6 months but less than 1 year	15.00
6.1.4	Delay of 1 year	20.00
6.1.5	Delay of over 1 year, additional fine per year of delay	5.00
6.2	Delayed Declaration of Deaths	
6.2.1	Delay of more than 12 hours but less than 1 day	4.00
6.2.2	Delay of more than 1 day but less than 5 days	6.00
6.2.3	Delay of more than 5 days to 15 days	8.00
6.2.4	Delay of more than 15 days to 30 days	10.00

6.3 For Delayed Declaration of Marriage	
6.3.1 1 st month	20.00
6.3.2 Every month thereafter	5.00

Declaration of Births, Deaths and Marriage

It shall be registered in accordance with the Civil Registry Law, otherwise known as Act No. 3753 and delay for such declaration shall be counted after the lapse of the following period:

Live Births	30 days
Deaths	48 hours
Fetal Deaths	48 hours
Marriage	15 days

7. CLEARANCE FEES

7.1 Police Clearance	
7.1.1 For domestic employment, scholarship, study grant and fire clearance	10.00
7.1.2 For seaman employment	50.00
7.1.3 For study grant abroad	30.00
7.1.4 For change of name	50.00
7.1.5 For application for Filipino citizenship	300.00
7.1.6 For passport or visa application	100.00
7.1.7 For firearms permit application	50.00
7.1.8 For other purposes not specified above	30.00
7.1.9 Police clearance to transfer or ship out the following:	
7.1.9.1 Large Cattle, per head	10.00
7.1.9.2 Hogs or Pigs, per head	5.00
7.1.9.3 Goats, sheep, and other animals	2.00
7.1.9.4 Fowls	
7.1.9.4.1 First 20 heads	2.00
7.1.9.4.2 From 21 to 50 heads	4.00
7.1.9.4.3 From 51 or more	10.00
7.1.9.5 Rice, Corn, Palay and other cereals per sack	.25
7.1.9.6 Logs, lumber and other forest products per truckload or fraction thereof	20.00
7.1.9.7 Sand, gravel, field stones, rocks, and other road materials, per truck load	10.00
7.1.9.8 Mineral ores, coal, dolomite or limestone, per truckload	10.00
7.1.9.9 Organic Fertilizer, per 40 kg. sack	.25
7.2 Mayor's Clearance	10.00
7.3 Court's Clearance	10.00
7.4 Fiscal's Clearance	10.00
7.5 Inspection Fee of fighting cocks	15.00/head

8. SANITARY INSPECTION FEE

8.1 Aircraft and Water Companies	375.00
8.2 Financial institutions, such as banks, pawnshops, money shops, Insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers	
8.2.1 Main Office	225.00
8.2.2 Every Branch thereof	150.00
8.3 Gasoline service/filling station	375.00
8.4 Private Hospitals	600.00
8.5 Medical and dental clinics and animal hospitals	225.00
8.6 Dwellings and other space for lease or rent:	
8.7 Hotels, motels, appartels, pension inns	
8.7.1 with more than 150 rooms	600.00
8.7.2 with 100 to 149 rooms	450.00
8.7.3 with 50 to 99 rooms	300.00
8.7.4 with 25 to 49 rooms	150.00
8.7.5 with less than 25 rooms	112.50
8.8 Apartments, per door	30.00
8.9 Accessorias or houses for rent	30.00
8.10 Dormitories, lodging or boarding house with accommodation for:	
8.10.1 more than 40 boarders or lodgers	375.00
8.10.2 15 to 39 boarders or lodgers	225.00
8.10.3 less than 15 boarders or lodgers	150.00
8.11 Institutions of learning	450.00
8.12 Media facilities	150.00

8.13 Telegraph, teletype, cable and wireless communication companies	150.00
8.14 Telephone/electric and power companies, Main office	300.00
8.15 Administration officers, display offices, and/or offices of professionals	75.00
8.16 Peddler	75.00
8.17 Lending Investors	150.00
8.18 All other businesses, industrial, commercial, agricultural establishments not specifically mentioned above:	
8.18.1 with an area of more than 1,000 sq. m.	600.00
8.18.2 500 or more but less than 1,000 sq. m.	450.00
8.18.3 200 or more but less than 500 sq. m.	300.00
8.18.4 100 or more but less than 200 sq. m.	225.00
8.18.5 50 or more but less than 100 sq. m.	150.00
8.18.6 25 or more but less than 50 sq. m.	75.00
8.18.7 less than 25 sq. m.	45.00

9. ZONING FEE

Every owner or operator of new business, industrial, commercial or agricultural establishments, accessories, building or house for rent, shall secure a clearance or zoning certificate from the City Planning and Development Office for the purpose of enforcement of existing rules and regulations on city zonification before they can be issued a business license. This clearance shall be issued to new business owners or operators upon payment to the City Treasurer of a zoning fee in accordance with the following schedule.

9.1 With Capital Investment of less than P 5,000.00	P 10.00
9.2 With Capital Investment of P 5,000.00 but less than P 10,000.00	20.00
9.3 With Capital Investment of P 10,000.00 or more	30.00

Sec. 61 Tax on Newly-Started Business

Twenty (20%) of one (1%) percent which in no case shall be lower than P 50.00

Section 2 - This ordinance shall take effect January 1, 1996.

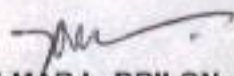
CARRIED BY THE VOTE OF

Affirmative: Renecito S. Novero, Lorendo K. Dilag, Rolando V. Villamor, Juanito S. Amihan, Jr., Napoleon A. Cordova, Constancio G. Legaspi, Joaquin L. Torre, Archie S. Baribar, Celia R. Flor, Luzviminda S. Valdez, Juan Ramon R. Guanzon, Mario V. Salazar, Jr.


Negative : None


Passed : December 15, 1995 (Special Session)

Comments : **P a s s e d .**


WILMAR L. DRILON
 Vice Mayor
 Presiding Officer

ATTESTED:


ATTY. NILO T. ALEJANDRINO
 Secretary to the Sanggunian


EVELIO R. LEONARDIA
 City Mayor

APPROVED: December 27, 1995