

ANNEX SCHEDULE:

A.) TAXES and FEES:

ARTICLE D-Section IID.01-Business Tax

a.) Manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

	Gross Sales/Receipts For the Preceding Calendar Year;	Amount of Tax Per Annum
	Less than P10,000.00	165.00
P	10,000.00 or more but less than 15,000.00	220.00
	15,000.00 Or more but less than 20,000.00	302.00
	20,000.00 Or more but less than 30,000.00	440.00
	30,000.00 or more but less than 40,000.00	660.00
	40,000.00 Or more but less than 50,000.00	825.00
	50,000.00 Or more but less than 75,000.00	1,320.00
	75,000.00 Or more but less than 100,000.00	1,650.00
	100,000.00 Or more but less than 150,000.00	2,200.00
	150,000.00 Or more but less than 200,000.00	2,750.00
	200,000.00 or more but less than 300,000.00	3,850.00
	300,000.00 or more but less than 500,000.00	5,500.00
	500,000.00 or more but less than 750,000.00	8,000.00
	750,000.00 or more but less than 1M	10,000.00
	1M or more but less than 2M	13,750.00
	2M or more but less than 3M	16,500.00
	3M or more but less than 4M	19,800.00
	4M or more but less than 5M	23,100.00
	5M or more but less than 6.5M	24,375.00
	over 6.5M to 10M	37 1/2 of 1%
	over 10M to 20M	30% of 1%
	over 20M to 50M	25% of 1%
	over 50M	20% of 1%

b.)On Wholesalers, Distributors or Dealers:

	Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax Per Annum
	Less than P 1,000.00	18.00
	1,000.00 or more but less than 2,000.00	33.00
	2,000.00 or more but less than 3,000.00	50.00
	3,000.00 or more but less than 4,000.00	72.00
	4,000.00 or more but less than 5,000.00	100.00
	5,000.00 or more but less than 6,000.00	121.00
	6,000.00 or more but less than 7,000.00	143.00
	7,000.00 or more but less than 8,000.00	165.00
	8,000.00 or more but less than 10,000.00	187.00
	10,000.00 or more but less than 15,000.00	220.00
	15,000.00 or more but less than 20,000.00	275.00
	20,000.00 or more but less than 30,000.00	330.00
	30,000.00 or more but less than 40,000.00	440.00
	40,000.00 or more but less than 50,000.00	660.00
	50,000.00 or more but less than 75,000.00	990.00
	75,000.00 or more but less than 100,000.00	1,320.00
	100,000.00 or more but less than 150,000.00	1,870.00
	150,000.00 or more but less than 200,000.00	2,420.00
	200,000.00 or more but less than 300,000.00	3,300.00
	300,000.00 or more but less than 500,000.00	4,400.00
	500,000.00 or more but less than 750,000.00	6,600.00
	750,000.00 or more but less than 1,000,000.00	8,800.00
	1,000,000.00 or more but less than 2,000,000.00	10,000.00
	2,000,000.00 but less than 4,000,000.00	1/2 of 1%
	4,000,000.00 but less than 8,000,000.00	1/4 of 1%
	8,000,000.00 but less than 10,000,000.00	1/8 of 1%
	10,000,000.00 and above	1/10 of 1%

c. on Rice and Corn importing, wholesaling & retailing or dealing.

Gross Sales/Receipts For the Preceding Year		Amount of Tax Per Annum
Less than	15,000.00	40.00
5,000.00	or more but less than 6,000.00	45.00
6,000.00	or more but less than 7,000.00	50.00
7,000.00	or more but less than 8,000.00	55.00
8,000.00	or more but less than 10,000.00	60.00
10,000.00	or more but less than 15,000.00	75.00
15,000.00	or more but less than 20,000.00	80.00
20,000.00	or more but less than 30,000.00	100.00
30,000.00	or more but less than 40,000.00	120.00
40,000.00	or more but less than 50,000.00	180.00
50,000.00	or more but less than 75,000.00	280.00
75,000.00	or more but less than 100,000.00	370.00
100,000.00	or more but less than 150,000.00	500.00
150,000.00	or more but less than 200,000.00	650.00
200,000.00	or more but less than 300,000.00	870.00
300,000.00	or more but less than 500,000.00	1,250.00
500,000.00	or more but less than 750,000.00	1,900.00
750,000.00	or more but less than 1,000,000.00	2,500.00
For every P100,000.00 in excess of	P1,000,000.00	40.00

d. On all retailers whose gross receipts per annum are more than P 30,000.00

Gross Sales/Receipts For the Preceding Calendar Year:		Amount of Tax Per Annum
Less than	P 100,000.00	2%
100,000.00	but less than 400,000.00	1 1/2%
400,000.00	but less than 1,000,000.00	1%
1,000,000.00	but less than 4,000,000.00	½ of 1%
4,000,000.00	but less than 8,000,000.00	¼ of 1%
8,000,000.00	but less than 10,000,000.00	1/8 of 1%
10,000,000.00	and over	1/10 of 1%

e. On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed in paragraph (a), (b) and (c) of this article:

- (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, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and,
- (8) Cement.

f. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, bars, Soda fountains, carinderias or food eateries: (Food Establishment)

Gross Sales/Receipts For the Preceding Calendar Year		Amount of Tax Per Annum
Less than	4,500.00	P 90.00
P 4,500.00	or more but less than P 6,125.00	120.00
6,125.00	or more but less than 7,250.00	150.00
7,250.00	or more but less than 8,750.00	180.00
8,750.00	or more but less than 10,275.00	200.00
10,275.00	or more but less than 12,125.00	230.00
12,125.00	or more but less than 15,250.00	260.00
15,250.00	or more but less than 16,750.00	300.00
16,750.00	or more but less than 18,250.00	330.00
18,250.00	or more but less than 20,625.00	360.00
20,625.00	or more but less than 23,375.00	420.00
23,375.00	or more but less than 27,000.00	480.00
27,000.00	or more but less than 30,000.00	550.00
30,000.00	or more but less than 33,000.00	610.00
33,000.00	or more but less than 35,875.00	670.00
35,875.00	or more but less than 40,000.00	750.00
40,000.00	or more but less than 45,500.00	830.00
45,500.00	to 50,000.00	910.00
For every P 1,000.00 or fraction thereof in Excess of P 50,000.00		P 10.00

(g) On contractor and other independent contractors, in accordance with the following schedule: (services)

Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax Per Annum
Less than P 5,000.00	
P 5,000.00 or more but less than P 10,000.00	P 27.50
10,000.00 or more but less than 15,000.00	61.60
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	85.00
40,000.00 or more but less than 50,000.00	50.00
50,000.00 or more but less than 75,000.00	80.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
1,000,000.00 or more but less than 2,000,000.00	11,500.00
2,000,000.00 or more but less than 10,000,000.00	½ of 1%
10,000,000.00 or more but less than 20,000,000.00	¼ of 1%
20,000,000.00 or more but less than 30,000,000.00	1/8 of 1%
30,000,000.00 and over	1/10 of 1%

h. On banks and other financial institution, a tax based on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rental on property and profit from exchange or sale of property, insurance premium, in accordance with the following schedule;

Gross Receipts	Tax Per Annum
Less than P 1,000,000.00	½ of 1%
1,000,000.00 to 3,000,000.00	¼ of 1%
3,000,000.00 to 5,000,000.00	1/8 of 1%
Over 5,000,000.00	1/10 of 1%

i. On business of and/or dealers in fermented liquors, distilled spirits and or wines:

(1) Wholesale dealers in foreign liquors	P 1,100.00
(2) Retail dealers in foreign liquors	300.00
(3) Wholesale dealers in domestic liquors	550.00
(4) Retail dealers in domestic liquors	150.00
(5) Wholesale dealers in fermented liquors	270.00
(6) Retail dealers in fermented liquors	120.00
(7) Retail dealers in vino liquors	70.00
(8) Retail dealers in tuba, basi and/or tapuy	70.00

j. Tax on tobacco dealers:

(1) Retail leaf tobacco dealers	P 90.00
(2) Wholesale leaf tobacco dealers	500.00
(3) Retail manufactured tobacco dealers	150.00
(4) Wholesale manufactured tobacco dealers	500.00

k. Tax on amusement devices:

(1) Each jukebox machine	P 150.00
(2) Each machine or apparatus for visual entertainment	70.00
(3) Each apparatus for weighing persons (Apparatus for weighing persons where no charge in made is exempted)	50.00
(4) Each coin-operated amusement machine	150.00
(5) Each coin-operated amusement machine	50.00

l. On amusement places wherein the costumers thereof actively participate without bets or wagers, including but not limited to the following:

(1) Night and day clubs	P 8,000.00
(2) Night clubs or day clubs	5,280.00
(3) Cocktail lounges or bars with jukeboxes or similar apparatus	2,150.00
(4) Cocktail lounges or bars with entertainers and music provided by hired musicians singers or entertainers	3,000.00
(5) Cabarets or dance halls	1,400.00
(6) Skating rinks	650.00
(7) Bathhouses, swimming pools, resorts and other similar places	500.00
(8) Steam bath, Sauna bath and other similar establishments per cubicle	140.00
(9) Billiard and pool halls:	
For the first table	70.00
For each additional table	30.00
(10) Bowling alleys:	
Automatic, per lane	130.00
Non automatic, per lane	100.00

(11) Circuses, carnivals, and the like	P60.00 per day for the first ten days and P10.00 per day thereafter	
(12) Merry-go-rounds, roller-coasters, ferries wheels, swings, shooting galleries, and other similar contrivances, for each contrivance,	P15.00 per day thereafter.	
(13) Theaters and cinematographs :		
(a) Ordinary (not air-conditioned)		
	with orchestra only with seating capacity of less than 500 persons	650.00
	with balcony and orchestra with seating capacity of less than 500 persons	800.00
	with balcony and orchestra with seating capacity from 500 to 999 persons	1,050.00
	with balcony and orchestra with seating capacity of 1,000 persons and above	1,350.00
	with lodge, balcony and orchestra	2,000.00
(b) Air-conditioned:		
	with orchestra only with seating capacity of less than 500 persons	850.00
	with balcony and orchestra with seating capacity of less than 500 persons	1,050.00
	with balcony and orchestra with seating capacity from 500 to 999 persons	1,400.00
	with lodge, balcony and orchestra	2,700.00
(c) Itinerant operators, per day		30.00
(14) Boxing stadiums		400.00
(15) Boxing contests, each night		140.00
(16) Cockpits:		4,000.00
(a) per cockfight, ordinary		5.00
(b) per cockfight, derby		15.00
(c) holding of international derby cockfight, per day		50.00
(d) per cockfight, international derby		150.00
(17) Golf Links		500.00
(18) Mini-golf links/driving range		250.00

(m) On real-estate dealers:

(1) Subdivision operators:		
Per square meter		.10
The tax on subdivision operators shall be based only on the total Area of the remaining lots titled in the name of the subdivision operator.		
(2) Lessors of real-estate:		
Less than P4,000.00		30.00
P 4,000.00 or more but less than P10,000.00		70.00
10,000.00 or more but less than 20,000.00		200.00
20,000.00 or more but less than 30,000.00		400.00
30,000.00 or more but less than 50,000.00		650.00
For every P1,000.00 in excess of P50,000.00 for real property used for purposes other than residential		7.00
For every P5,000.00 in excess of P50,000.00 for real property used for residential purposes		7.00
(n) On fishponds, fishpens or fish grounds, per hectare or fraction thereof, per annum		15.00
(o) On private cemeteries and memorial parks:		
Less than 2 hectares, per annum		650.00
2 hectares to 5 hectares, per annum		1,000.00
More than 5 hectares, per annum		1,300.00

- (p) On the business of operating privately owned markets:

Gross quarterly receipts:		QUARTERLY
Less than P 5,000.00		170.00
P 5,000.00 or more but less than	P 10,000.00	330.00
10,000.00 or more but less than	20,000.00	650.00
20,000.00 or more but less than	30,000.00	1,000.00
30,000.00 or more but less than	40,000.00	1,350.00
40,000.00 or more but less than	50,000.00	1,650.00
50,000.00 or more but less than	60,000.00	1,980.00
60,000.00 or more but less than	70,000.00	2,300.00
70,000.00 or more but less than	80,000.00	2,650.00
80,000.00 or more but less than	90,000.00	3,000.00
90,000.00 or more but less than	100,000.00	3,300.00
for every P 1,000.00 in excess of	P100,000.00	25.00

In case of a newly started privately owned market, the tax shall be the minimum of P170.00 prescribed above for the initial quarter operation.

- (q) On operator or owners of rice or corn mills engaged in the milling of rice and corn belonging to other persons shall be subject to annual graduated fixed tax based upon the total capacity per machine in accordance with the following schedule:

“Cono” not exceeding one hundred cavanes of palay per twelve-hour capacity	P	130.00
“Cono” not exceeding two hundred cavanes of palay per twelve-hour capacity		265.00
“Cono” not exceeding three hundred cavanes of palay per twelve-hour capacity		395.00
“Cono” not exceeding four hundred cavanes of palay per twelve-hour capacity		595.00
“Cono” not exceeding five hundred cavanes of palay per twelve-hour capacity		860.00
“Cono” not exceeding six hundred cavanes of palay per twelve-hour capacity		1,190.00
“Cono” not exceeding seven hundred cavanes of palay per twelve-hour capacity		1,650.00
“Cono” not exceeding eight hundred cavanes of palay per twelve-hour capacity		2,115.00
“Cono” not exceeding nine hundred cavanes of palay per twelve-hour capacity		2,640.00
“Cono” not exceeding one thousand cavanes of palay per twelve-hour capacity		2,970.00
“Cono” over one thousand cavanes of palay per twelve-hour capacity		3,720.00
Corn mill not exceeding one hundred cavanes per twelve-hour capacity		20.00
Corn mill not exceeding one hundred per twelve-hour capacity		30.00
“Kiskisan” type not exceeding on hundred cavanes of palay per twelve-hour capacity		35.00
“Kiskisan” type exceeding one hundred cavanes of palay per twelve-hour capacity		60.00

Rice and corn millers who are also engaged in the business of wholesaling and/or retailing of said cereals, shall keep separate books of accounts or records of the two business. They shall also secure the Mayor’s Permit before engaging in wholesaling and/or retailing, different from the permit granted them as rice or corn millers. They shall also post a signboard announcing that they are retailing and/or wholesaling said cereals.

- | | |
|---|--------|
| (r.) Travelling rice trashers, per unit | 200.00 |
| (s) Karate/Judo, Dancing/Driving School and other similar establishments, per annum | 100.00 |

(t) Memorial plans, main office, per annum	300.00
(u) Memorial plans, for each branch, per annum	160.00
(v) On peddlers engaged in the sale of any merchandise or article of commerce, per peddler, per annum	50.00

SECTION IID.02-ASSESSMENT OF ANNUAL TAX; TIME AND PLACE OF PAYMENT-The License Officer, Permits and Licenses Section, or his representative must have a prior assessment of the Tax, fees/or charges before payment is made in the office of the Municipal Treasurer. The assessment shall be appealable to the Municipal Mayor thru Special Committee on Tax Revision whose decision shall be final.

(a) **Graduated Annual Tax** – Any person who is required to pay a graduated annual tax as prescribed by Subsections (a, b, c, d, f, g, h, p and q) of Section IID.01 of this Article.

(b) **Fixed Annual Tax** – Any person who is required to pay a Fixed Annual Tax as prescribed by Subsections (h, l, n, r, s, t, u and v) of Section IID.01 of this Article.

(c) **Time of payment-**Unless otherwise provided in this Article, the tax imposed herein shall accrue on the first (1st) day of January of each year and the same may be paid in quarterly installments within the first twenty (20) days of January or of each subsequent quarters, as the case may be.

New –Business Tax

Based on capital investment (1/20 of 1%)

ARTICLE E- LICENSE FEES ON SIGNS, SIGNBOARDS, BILLBOARDS OR ADVERTISEMENTS

SECTION IIE.01- IMPOSITION OF TAX-There is hereby imposed a license fee on every person who shall display signs, signboards, billboards, and/or poster signs of whatever materials or kind at the place or places where the profession or business advertised thereby is, in whole or in part, conducted:

- | | | |
|---|-------------------------------|--------|
| (1) Billboards, signs, signboards for business or profession separated or detached from the building structure where the business or profession is, in part or in whole, conducted, per square meter or fraction thereof, per annum: | | |
| | Single Face | 25.00 |
| | Double Face | 50.00 |
| (2) Billboards or signboards for business and professions painted on any building or structure Where the business or profession is in part or in whole, conducted, otherwise not separated or detached therefrom, per square meter or fraction thereof, per annum | | 25.00 |
| (3) For the use of electric or neon lights in billboards or signboards, in addition to the license fees provided under items (1) and (2) hereof, per square meter or fraction thereof. | | 25.00 |
| (4) Streamers made of cloth or similar materials installed across public places, roads and street | | 50.00 |
| | Per day or fraction thereof | 50.00 |
| | Per week or fraction thereof | 75.00 |
| | Per month or fraction thereof | 100.00 |

ARTICLE B- MAYOR'S PERMIT

SECTION IB. 01 – IMPOSITION OF FEES-There shall be imposed, levied and collected for the establishment, operation, maintenance, or pursuit of any business, trade, activity or undertaking, Mayor's Permit Fees based on the prescribed schedules.

(a) **On the business of manufacturing, producing, exporting or importing any article of commerce of whatever kind and nature;**

Small	(area of less than 50 sq.m.)	P	100.00
Medium	(area of 50 sq. m. to 100 sq.m.)		200.00
Large	(area of 101 sq. m. and above)		400.00

(b) **On the business of wholesaling, retailing or dealing of any article of commerce of whatever kind and nature, except dealers of distilled spirits, wines and fermented liquors:**

Small	(area of less than 20 sq.m.)	50.00
Medium	(area of 20 sq.m. to 50 sq.m.)	150.00
Large	(area of 51 sq.m. and above)	300.00

(c) On the business of cafes, cafeterias, ice cream and refreshment parlors , Soda fountains, carinderias, restaurants food caterers and the like:

Air-Conditioned:

Small	(area of less than 10 sq.m.)	100.00
Medium	(area of 11 sq.m. to 20 sq.m.)	150.00
Large	(area of 21 sq.m. and above)	300.00

Note: With music furnished by hired musicians, singers and/or entertainers, fee is twice the amount.

(d) On rice and corn:

Small	(area of less than 20 sq.m.)	50.00
Medium	(area of 21 sq.m. and to 50 sq.m.)	100.00
Large	(area of 51 sq.m. and above)	150.00

(e) On business or rendering or offering services:

- (1) General engineering, general building and specialty contractors; filling, demolition and salvage contractors; and other contractors:

Small	(assets of less than P 100,000.00)	100.00
Medium	(assets of more than 100,000.00 but less than P500,000.00)	200.00
Large	(assets of P500,000.00 or more)	300.00

NOTE: Based on the Balance Sheet of the year preceding.

- (2) Persons engaged in the installation of water system, or electric light, heat or power:

Single proprietorship	P	30.00
Partnership		60.00
Corporation & other juridical person		160.00

- (3) Proprietors on the business of engraving, plating, plastic lamination, sign painting, rubber stamps, silk printing and similar business 50.00

- (4) Proprietors or operators of repair shops for vehicles and heavy equipment:

Small	(assets of less than P 20,000.00)	50.00
Medium	(assets of P20,000.00 but less than 100,000.00)	100.00
Large	(assets of P100,000.00 or more)	200.00

NOTE: Based on the Balance Sheet of the year preceding.

- (5) Proprietors or operators of establishments for repainting of Vehicles and heavy equipment; house or building painters 50.00

- (6) Proprietors or operators of establishments of upholstery and repair furniture; and, vulcanizing and battery-charging 50.00

- (7) Proprietors or operators of common carriers:

Mini-bus (PUB), per unit	80.00
Jeepneys (PUJ), per unit	75.00
Motorized tricycle, per unit	70.00

- (8) Proprietors or operators of establishments for the washing and Greasing of vehicles and heavy equipment; and, vulcanizing and battery-charging 100.00

- (9) Proprietors or operators of tire recapping, tire re-alignment and the like 100.00

- (10) Proprietors or operators of furniture shops; planning or surfacing and recutting of lumber; contractor to saw or cut logs belonging to others 50.00

- (11) On dry cleaning or drying establishments, steam laundries using washing machine 50.00

- (12) On shops for the repair of every kind of mechanical and electrical devices, instruments, apparatus 50.00

- (13) On establishments of lots for parking purposes:

Area of less than 100 sq.m.	80.00
Area of 100 sq.m. and above	150.00

(14) On tailoring shops and dress shops:		
Five sewing machines	P	100.00
Each additional machine, in excess of five (5)		10.00
(15) On beauty parlors and barber shops:		
Ordinary		50.00
Air conditioned		100.00
(16) On slandering and body-building, and similar establishments		50.00
(17) On photographic shops and similar establishments		50.00
(18) On funeral parlors and embalming establishments		200.00
(19) On hotels, motels, pension houses, inns and similar establishments:		
Less than five (5) rooms		50.00
Five (5) rooms to ten (10) rooms		100.00
Eleven (11) rooms and above		150.00
(20) On stevedoring and arrastre, warehousing and forwarding establishments		100.00
(21) On printers, bookbinders, lithographers		80.00
(22) On private detectives, security or watchman agencies		80.00
(23) On commercial or immigration brokers		80.00
(24) On cinematographic film owners, lessors and distributors		80.00
(25) On all other establishments rendering services not included above		80.00
f. On lessors and/or sublessors		
(1) On real estate (land and buildings):		
Area of less than 30 sq.m.		30.00
Area of 30 sq.m. to 100 sq.m.		60.00
Area of 101 sq.m. and above		100.00
(2) On rental of equipment and vehicles; furnitures and the like; shades and cottages along beaches:		
Equipment and vehicles		100.00
Furnitures and the like		80.00
Shades and cottages along beaches		50.00
(3) On gasoline depots, per tank		100.00
(4) On gasoline service stations, per pump		25.00
(5) On dealers of oil and liquefied petroleum		50.00
g. Amusement devices:		
(1) Each juke box machine		50.00
(2) Each machine or apparatus for visual entertainment		25.00
(3) Each apparatus for weighing persons		25.00
(4) Each machine for dispensing or vending softdrinks		25.00
(5) Each machine or apparatus for printing letters		25.00
(6) Each device for games of skill		25.00
(7) Each coin-operated amusement machine		100.00
h. Amusement places:		
(1) Night clubs and day clubs		400.00
(2) Night clubs or day clubs		250.00
(3) Cocktail lounges, disco houses, bars, beer gardens or other similar establishments		200.00
(4) On cabarets, dance halls or dancing pavilions		250.00
(5) Social clubs/voluntary association or organization		250.00
(6) On skating rinks		50.00
(7) On bath houses, swimming pools, resorts and other similar places, per establishment		50.00
(8) On bowling alleys:		
Non-automatic, per lane		15.00
Automatic, per lane		25.00
(9) On steam baths, sauna baths and other similar establishments, per cubicle		50.00

(10) On circuses, carnivals, and the like:	
For the first ten (10) days	50.00
For the 11 th day and days thereafter	70.00
(11) On merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other contrivances, per contrivances or booth:	
For the first ten (10) days	15.00
For the 11 th day and days thereafter	5.00
(12) On billiard or pool tables:	
For the first table	30.00
For each additional table	15.00
(13) On theaters and cinematographs:	
(a) Non air-conditioned theaters and cinematographs:	
With orchestra only with seating capacity of less than 500 persons	50.00
With orchestra and balcony with seating capacity of less than 500 persons	100.00
With orchestra and balcony with seating capacity from 500 to 999 persons	200.00
With balcony and orchestra with seating capacity of 1,000 persons and above	350.00
With lodge, balcony and orchestra	500.00
(b) Air-conditioned theaters or cinematographs	
With orchestra only with seating capacity of less than 500 persons	200.00
With orchestra, lodge and balcony with seating capacity of less than 500 persons	400.00
With orchestra, lodge and balcony with seating capacity from 500 to 999 persons	500.00
With orchestra, lodge and balcony with seating capacity of 1,000 persons and above	750.00
(c) Itinerant operators, per day	50.00
(14) On boxing stadium	150.00
(15) On boxing contests, wrestling or martial arts contests	500.00
(16) On cockpits, per annum	50.00
(17) Tennis/pelota/squash court, per court	40.00
(18) Other amusement places not enumerated above	70.00

i. On pawnshops, moneysshops, lending investors, finance and investment companies, insurance companies and banks, except the Central Bank of the Philippines, notwithstanding the provisions of special laws to the contrary:

(1) Pawnshops	100.00
(2) Moneysshops	100.00
(3) Lending investors	100.00
(4) Financial and investment companies:	
Principal office	500.00
For each branch office	200.00
(5) Insurance companies :	
(6) Principal office	500.00
For each branch office	200.00
(6) Commercial banks, whether principal or branch office	500.00
(7) Savings banks and development banks:	
Principal office	400.00
For each branch office or extension office	100.00
(8) Rural banks:	
Principal office	300.00
For each branch or extension office	100.00
(9) Educational life plan and/or memorial plan establishments:	
Principal office	250.00
For each branch or extension office	100.00

(10) Dealers in securities and foreign exchange dealers		400.00
(11) On memorial plans		75.00
j. On lodging houses with accommodation for:		
(1) Less than 15 lodgers	P	100.00
(2) 15 to 24 lodgers		200.00
(3) 25 or more lodgers		300.00
k. On boarding houses:		
(1) Less than 10 boarders		40.00
(2) 11 to 20 boarders		55.00
(3) 21 to 40 boarders		75.00
(4) 40 or more boarders		90.00
l. On real estate dealers or subdivision developers:		
(1) Less than 5 hectares		120.00
(2) 2 to 5 hectares		150.00
(3) More than 5 hectares		180.00
m. On private cemeteries and memorial parks:		
(1) Less than 2 hectares		100.00
(2) 2 to 5 hectares		150.00
(3) More than 5 hectares		200.00
n. On karate/judo clubs:		50.00
o. On gun clubs		50.00
p. On messengerial services		75.00
q. On the business of dealers in fermented liquor distilled spirits and/or wines:		
(1) Wholesale dealers in foreign liquors		200.00
(2) Retail dealers in foreign liquor		100.00
(3) Wholesale dealers in domestic liquors		100.00
(4) Retail dealers in domestic liquors		50.00
(5) Wholesale dealers in fermented liquors		100.00
(6) Retail dealers in fermented liquors		50.00
(7) Retail dealers in tuba, basi or tapuy		30.00
(8) Wholesale peddler or distilled, manufactured or fermented liquors		100.00
(9) Retail peddlers of distilled, manufactured or fermented liquors		50.00
r. On travel agencies		100.00
s. On tourist guide agencies		50.00
t. On business of consulting or technical consulting firms		150.00
u. On private hospitals:		
(1) Less than 50-bed capacity		200.00
(2) More than 50-be but less than 100-bed capacity		300.00
(3) More than 100-bed capacity		400.00
v. On private schools:		
(1) Less than 1,000 enrollment		100.00
(2) More than 1,000 enrollment but less than 5,000 enrollment		150.00
(3) More than 5,000 enrollment		400.00
w. On electric companies		500.00
x. On telephone companies		500.00
y. On telegraph companies		100.00
(1) Business establishments whose principal offices are primarily used as liaison offices to solicit orders or purchases, or used primarily as forwarding offices or outlets where no sales are duly recorded are subject to the following schedule of regulatory permit fees:		
(a) less than 50 square meters		80.00
(b) 50 sq.m. or more but less than 200 sq.m.		120.00
(c). 200 sq.m. or more but less than 500 sq.m.		150.00
(d) 500 sq.m. or more		200.00

(2)	Business establishments whose principal offices or sales outlets are located elsewhere and whose lumberyards, warehouses, display offices or servicing outlets are within the municipality where no sales activities or sales recording are made are subject to the following schedules of regulatory permit fees:	
	(a) Less than 50 sq. m.	130.00
	(b) 50 sq.m. or more but less than 100 sq.m.	170.00
	(c) 100 sq.m. or more but less than 200 sq.m.	250.00
	(d) 200 sq.m. or more but less than 300 sq.m.	350.00
	(e) 300 sq.m. or more but less than 400 sq.m.	450.00
	(f) 400 sq.m. or more	550.00
3)	Except as otherwise provided in this Ordinance, offices of all professionals, who are not subject to Contractor's Tax Under Section 91 of the National Revenue Code, shall pay an annual municipal regulatory permit fee regardless of the area of office/ clinic space occupied, for each office	100.00
(aa)	On bus terminals and offices:	
	(1) Less than 50 square meters	150.00
	(2) 50 sq.m. or more but less than 100 sq. m.	200.00
	(3) 100 sq. m. or more but less than 200 sq. m.	250.00
	(4) 200 sq. m. or more but less than 300 sq.m.	300.00
	(5) 300 sq.m. or more but less than 400 sq.m.	350.00
	(6) 400 sq.m. or more but less than 500 sq.m.	450.00
	(7) 500 sq.m. or more	550.00
(bb)	Other business not enumerated above :	
	(1) Corporation	200.00
	(2) Partnership	100.00
	(3) Single Proprietorship	75.00

ARTICLE A – ON GARBAGE FEES

SECTION IIIA.01 – IMPOSITION OF FEES – All business, trade, commercial, industrial, educational and other establishments located along garbage collection routes shall pay an annual garbage fee to the Municipal Treasurer in accordance to the following schedules:

(a) On manufacturers and/or producers:

(1) Slaughtering, preparing and preserving meat	P 105.00
(2) Manufacturing of dairy products	105.00
(3) Canning, preserving of fruits and vegetables	105.00
(4) Canning, preserving and processing of fish, crustaceans and other similar foods	105.00
(5) Manufacture of vegetable and animal oils and fats	105.00
(6) Grain mill products (Rice Mill)	105.00
(7) Manufacture of sugar confectionery	105.00
(8) Manufacture of bakery products	105.00
(9) Manufacture of other food products	105.00
(10) Manufacture of prepared animal feeds	105.00
(11) Wine industries	105.00
(12) Softdrinks and carbonated water industries	200.00
(13) Tobacco manufactures (curing and redrying of tobacco leaves)	200.00
(14) Manufacture of ready-made textile goods except wearing apparel	105.00
(15) Manufacture of mats and rugs	105.00
(16) Manufacture of wearing apparel except footwear	105.00
(17) Manufacture of products of leather and leather substitute	105.00
(18) Manufacture of footwear	105.00
(19) Manufacture of wood and cork products	105.00
(20) Manufacture of furniture and fixture	105.00
(21) Printing, publishing and allied industries	105.00
(22) Manufacture of drugs and medicines	105.00
(23) Manufacture of chemical products, candle and waxes	105.00
(24) Manufacture of dry ice	105.00
(25) Manufacture of pottery, china and earthenware	105.00
(26) Manufacture of GI Sheets	105.00
(27) Manufacture of fabricated metal products	105.00
(28) Manufacture of engines and turbines	105.00
(29) Manufacture of office, computing and accounting machines	105.00
(30) Shipbuilding and repair	105.00
(31) Manufacture of motor vehicles	105.00
(32) Manufacture of motorcycles and bicycles	105.00

(33) Manufacture of musical instruments	105.00
(34) Manufacture of jewelry and related articles of precious metals	105.00
(35) Manufacture of sporting and athletic goods	105.00
(36) Manufacture of watches and clocks	105.00
(37) General building and other construction jobs during the period of construction	105.00
(38) Hollow blocks and tile factories	105.00
(39) Recapping plants	105.00
(40) Other manufacturing establishments not enumerated above	105.00

(b) On retailers, independent wholesalers and distributors of:

(1) Appliance/Office equipment dealers	105.00
(2) Motor vehicle/car dealers	105.00
(3) Auto spare parts and tire dealers	105.00
(4) Drug companies/distributors	105.00
(5) Drug stores	105.00
(6) shopping centers/supermarkets	105.00
(7) Department stores	105.00
(8) Textile/Dry goods stores	60.00
(9) Bookstore/School and Office Supplies/Novelties	105.00
(10) Display centers	60.00
(11) Poultry feeds and other animal feeds	200.00
(12) Agriculture implements, fertilizers and insecticides	105.00
(13) Bicycle/Tricycle and other related products	60.00
(14) Hardware/Electrical supply dealers	105.00
(15) Hardware with lumber yards	200.00
(16) Flower shops	60.00
(17) Sari-Sari Store	45.00
(18) Photo supplies and development shops	60.00
(19) Wine/Grocery store	60.00
(20) Musical instrument dealers	60.00
(21) Pet shops	60.00
(22) Retail stores	60.00
(23) Pharmacy and optical shops	60.00
(24) Footwear shops	60.00
(25) Private wet and dry markets	200.00
(26) Ice dealers	105.00
(27) Antique and curio shops	60.00
(28) Jewelry dealers/retailers	60.00
(29) Sporting goods supply	60.00
(30) Glassware and metalware supply	105.00
(31) Machinery equipment, supply and related wholesale trade	60.00
(32) Dairy products, candies and confectionaries and other related goods store	60.00
(33) Liquor and wine stores	60.00
(34) Cooking gas dealer shops	60.00
(35) Medical, dental and optical supply	60.00
(36) Dance, music and voice studios	60.00
(37) Junk shop dealers	200.00

(c) On agricultural products/poultry/livestock dealers:

(1) Vegetable/Fruit and other related products	60.00
(2) Fish/Shell and other related products	60.00
(3) Meat and poultry products	60.00
(4) Poultry and livestock dealer	60.00
(5) Rice and corn retailer	60.00
(6) Rice and corn dealer	105.00
(7) Vegetable/Fruit stallholders	60.00
(8) Others not enumerated above	60.00

(d) Foods or eatery establishments:

(1) Carinderias/Cafeterias	70.00
(2) Canteens	70.00
(3) Refreshment parlors	70.00
(4) Soda fountains	70.00
(5) Restaurant/Drive-in restaurants	220.00
(6) Ice cream or milk parlors	60.00
(7) Catering Services	105.00
(8) Bakeries/Bakeshops	220.00
(9) Cooked food and cake vendors	60.00
(10) Others not enumerated above	60.00

(e) On all business establishments rendering or offering to render services:

(1) Advertising agencies	105.00
(2) Assaying laboratories	105.00
(3) Barber shops	105.00
(4) Battery-charging and electrical shops	105.00
(5) Beauty parlors	105.00
(6) Bicycle/Tricycle repair shops	105.00
(7) Bookkeeping and accounting office	105.00
(8) Collecting agencies	45.00
(9) Common carriers (transportation of passengers):	
Minibus, per unit	50.00
Jeepney, per unit	45.00
Motorized Tricycle for hire	40.00
(10) Repair shops of motor vehicles	220.00
(11) Funeral parlor	220.00
(12) Goldsmiths/Silversmiths/Blacksmiths	60.00
(13) Engraving/Photostatic Lamination/Photocopying	60.00
(14) Gasoline service and/or filling stations	220.00
(15) Tailoring and dress shops	105.00
(16) Travel agency	60.00
(17) Shoe and slipper repair shops	75.00
(18) Radio, TV and electrical appliance repair shops	105.00
(19) Laundry and dry cleaning shops	105.00
(20) Lathe machine shops	75.00
(21) Slendering and body-building saloon, massage or therapeutic clinics	130.00
(22) Painting shops (signs and billboard signs)	75.00
(23) Painting and publication shops	105.00
(24) Upholstery shops	75.00
(25) Vacidor shops	45.00
(26) Vulcanizing shops	60.00
(27) Watch repair shops	45.00
(28) Pest control services	45.00
(29) Delivery and messengerial services	60.00
(30) Telegraphic services	60.00
(31) Telephone companies	105.00
(32) Furniture repair shops	75.00
(33) Employment agencies	60.00
(34) Embalming establishments	220.00
(35) Warehouse and bodegas	250.00
(36) Photographic shops	60.00
(37) Schools for self-defense, driving schools	45.00
(38) Professional and other offices such as clinics, law offices and others	105.00
(39) Others not enumerated above	100.00

(f) On real estate lessors/hotels and others:

(1) Dormitories	105.00
(2) Boarding House	75.00
(3) Lodging house	105.00
(4) Hotels/Motels	105.00
(5) commercial buildings for lease	75.00
(6) Apartment buildings for lease	75.00
(7) Residential buildings for lease	45.00

(g) On amusement places:

(1) Night and day clubs	220.00
(2) Night clubs or day clubs, disco houses	150.00
(3) Cocktail lounges, bars or beer houses	105.00
(4) Resorts and other related establishments	220.00
(5) Steam bath, sauna and other related establishments	105.00
(6) Billiard halls	60.00
(7) Bowling centers	60.00
(8) Circus, carnivals and other related establishments	105.00
(9) Theaters and cinematographs	105.00
(10) Boxing stadiums	105.00
(11) Cockpits	220.00
(12) Cabaret/Dance halls	105.00
(13) Other similar establishments not enumerated above	105.00

**(h) On pawnshops, money shops, lending investors, finance
and investment companies, insurance companies and banks:**

(1) Pawnshops	60.00
(2) Lending investors	60.00
(3) Money shops	60.00

(4) Finance and investment companies	105.00	
(5) Insurance companies	60.00	
(6) Banks		105.00

(i) On all other business which are not enumerated from (a) to (h):

(1) Wholesale leaf tobacco dealers	300.00
(2) Dealers of fermented liquors	105.00
(3) Dealers of distilled spirits and/or wines	105.00
(4) Private hospitals	300.00
(5) Real estate subdivision developers	75.00
(6) Travel agencies	75.00
(7) Security agencies/offices	75.00
(8) Bus terminals	150.00
(9) Private Schools	150.00
(10) Others not enumerated above	
(a) Single Proprietorship	60.00
(b) Partnership	80.00
(c) Corporation	75.00

ARTICLE E- SANITARY INSPECTION FEES

SECTION III.E.01 – IMPOSITION OF FEE- There shall be levied and collected Sanitary Inspection Fees based on the following:

A. On Food establishments

1. Restaurant	P	300.00
2. Canteen		150.00
3. Coffee shop		300.00
4. Snack bar/refreshment parlor		150.00
5. Fast food		300.00
6. Eatery		150.00
7. Carinderia		200.00
8. Bakeries		300.00
9. Catering Services		300.00
10. Food manufacturing/bottling processing and canning		1,000.00
11. Food market/slaughterhouse		300.00
12. Rice cake vendor		100.00
13. Sari-Sari w/cooked food		150.00
14. Sari-Sari store		100.00
15. Groceries (wet market)		200.00
16. Groceries and Minimarts (outside wet market)		350.00
17. Supermarket		500.00
18. Ice dealer/retailer		100.00
19. Ice plant		1,000.00
20. Sidewalk/ambulant vendor		100.00
21. Vegetables, meat, poultry, fish vendor		100.00
22. Piggery and poultry		300.00
23. Frozen foods		100.00
24. Water Refilling Station		300.00
25. Salt Making		100.00

B. On Industrial establishments

1. Rice Mill	200.00
2. Auto Repair Shop	150.00
3. Lumber and Hardware	500.00
4. Lumberyard	1,000.00
5. Re-drying Plant	1,000.00
6. Junk Shop	150.00
7. Welding Shop	150.00
8. Construction	300.00
9. Vulcanizing Shop	150.00
10. Plumbing	150.00
11. Computer Sales/Repair	200.00
12. Cellphone Dealer	200.00
13. Waterhouse	1,000.00
14. Factory/Manufacturing Firm	1,000.00
15. Car wash	150.00
16. Radio Station	200.00
17. Radio Repair Shop	150.00
18. Framing	150.00
19. Machine Shop	150.00

C. On Institutions

1. Schools	500.00
2. Banks	500.00
3. Hospital (Dietary Department)	500.00

D.	On recreational places	
	1. Swimming and bathing places	300.00
	2. Karaoke/Videoke Bar	300.00
	3. Music Lounges/Folk House	300.00
	4. Night and Day Club/Disco House	300.00
	5. Dancing Hall/Studio	300.00
	6. Camps	150.00
	7. Picnic grounds	150.00
	8. Cinema	500.00
	9. Sports Center	300.00
	10. Billiard Halls	200.00
	11. Bowling Center	200.00
	12. Video Rental	150.00
E.	On Tonsorial/Beauty Establishment	
	1. Sauna Bath	300.00
	2. Tatting/Skin Piercing	150.00
	3. Barber Shop	150.00
	4. Beauty Shop	150.00
	5. Physical Fitness Gym	150.00
	6. Aerobics Center	150.00
	7. Tailoring	150.00
	8. Dress Shop	150.00
	9. Photo Shop/Studio	150.00
F.	Lodging Places	
	1. Hotel/Motel	500.00/300.00
	2. Apartment/Apartellelle	300.00
	3. Dormitories/Bording House	300.00
	4. Real Estate Leassor	300.00
	5. Beach Cottages/Resorts	300.00
G.	Travel Depot	
	1. Bus Station	500.00
	2. Gasoline Service Satation	500.00
	3. Trucking/Hauling	500.00
	4. Chandling	500.00
	5. Airport	1,000.00
	6. Seaport	1,000.00
H.	Public Laundry	
	1. Dry Cleaning	200.00
	2. Laundry Shop	200.00
I.	Disposition of Deceased Persons	
	1. Memorial Park	500.00
	2. Funeral Parlor	300.00
J.	General Merchandise	
	1. Book Shops	200.00
	2. Office and School Supplies	200.00
	3. Photo Copying	200.00
	4. Blue Printing	200.00
	5. Department Store	1,000.00
K.	Shopping Malls	5,000.00
L.	Others not enumerated herein but not limited to the following:	300.00
	1. Medical/Dental Clinic	300.00
	2. Dermatological/Skin Clinic	300.00
	3. Insurance Company	200.00
	4. Security Agency	200.00
	5. Drug Store	300.00
	6. Pawnshop	200.00

Article F – ON FIRE INSPECTION FEES

SECTION III F.01 – IMPOSITION OF FEES – No natural or juridical person shall keep or store at his place of business or elsewhere in the Municipality, any flammable, explosive or highly combustible materials without securing a permit from the Municipal Fire Marshall, to be granted after inspection of the place and upon payment of the corresponding fees hereof, as follows:

(1) Gasoline storage and liquefied petroleum deposits, service stations for gasoline; steel plants; softdrinks manufacturer; warehouses machine shops, shopping centers; private hospitals and private schools	320.00
(2) Amusement places such as theaters, coliseum, sauna baths, cockpit establishments, etc.	170.00
(3) Public eating places, such as restaurants, refreshment parlors, carinderias, etc.	85.00
(4) Establishment offering services such as laboratory, telephone, telegraph, welding, vulcanizing, printing, tailoring and other similar establishments	85.00
(5) Apartments, boarding houses, and other similar establishment	60.00
(6) Importers, exporters and wholesalers	85.00
(7) Private offices, clinics, display rooms and other similar establishment	45.00
(8) Other business establishments not included in the above	45.00
(9) Installation of cooking appliance fueled by pressurized or unpressurized kerosene, liquefied petroleum gas and other fuel oils	170.00

Article G – ON LAND USE AND ZONING FEES

SECTION III G.01 – IMPOSITION OF FEES – There shall be levied and collected Land Use and Zoning Fees based on the following schedules:

(1) Land Use and Zoning schedule of Fees.	
(a) Residential :	
(1) Single or Duplex Unit	20.00
(2) Apartments (3 door and above)	35.00
(3) Dormitories	65.00
(4) Condominium	135.00
(b) Commercial	135.00
(c) Institutional	65.00
(d) Special Use and Special Projects	200.00
(e) Industrial	270.00
(2) For variance, ach application	65.00
(3) For non-confirming use, application	135.00