

100,000.00	or more but less than	150,000.00	2,178.00
150,000.00	or more but less than	200,000.00	2,904.00
200,000.00	or more but less than	250,000.00	3,993.00
250,000.00	or more but less than	300,000.00	5,082.00
300,000.00	or more but less than	400,000.00	6,776.00
400,000.00	or more but less than	500,000.00	9,075.00
500,000.00	or more but less than	750,000.00	10,175.00
750,000.00	or more but less than	1,000,000.00	11,275.00
1,000,000.00	or more but less than	2,000,000.00	12,650.00
2,000,000.00	or more		55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit
  - a) Micro scale enterprise 500.00
  - b) Small scale enterprise 1,000.00
  - c) Medium scale enterprise 2,000.00
  - d) Large scale enterprise 3,000.00
2. Annual sanitary inspection fee
  - a) Micro scale enterprise 100.00
  - b) Small scale enterprise 200.00
  - c) Medium scale enterprise 300.00
  - d) Large scale enterprise 400.00
3. Annual conservation and environmental protection fee 500.00
4. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker directly in contact with food and beverage 100.00
5. Annual Public Safety and Security Fee 100.00

**Section 205. Secondary or High School Education.** – (a) The following business tax, permit fees and other charges shall be imposed on businesses engaging in secondary or high school education, which refers to formal education following the elementary education level usually corresponding to four years of high school, concerned primarily with continuing basic education and expanding it to prepare the students for higher education and/or the world of work through the acquisition of employable/gainful skills.

(b) Also included is the special education for exceptional students including the gifted, the mentally, psychosocially and differently-abled which is similar to that at the first level but more advanced in terms of subject matter.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00

400,000.00	or more but less than	500,000.00	9,075.00
500,000.00	or more but less than	750,000.00	10,175.00
750,000.00	or more but less than	1,000,000.00	11,275.00
1,000,000.00	or more but less than	2,000,000.00	12,650.00
2,000,000.00	or more		55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	500.00
4. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker directly in contact with food and beverage	100.00
5. Annual Public Safety and Security Fee	100.00

**Section 206. Technical and Vocational Secondary Education for Children with and without Special Needs.** – The following business tax, permit fees and other charges shall be imposed on businesses engaging in technical and vocational secondary education for children with or without special needs, which refer to programs that prepare students both for higher education and for employment in specific vocational pursuits. While academic subjects are offered, emphasis is placed on vocational/technical subjects either as preparation for a range of more advanced vocational/technical programs or for a specific occupation.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 5,000.00	30.00
5,000.00 or more but less than 10,000.00	67.50
10,000.00 or more but less than 15,000.00	115.00
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00

2,000,000.00 or more

55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

- 1. Mayor's Permit
  - a) Micro scale enterprise 500.00
  - b) Small scale enterprise 1,000.00
  - c) Medium scale enterprise 2,000.00
  - d) Large scale enterprise 3,000.00
- 2. Annual sanitary inspection fee
  - a) Micro scale enterprise 100.00
  - b) Small scale enterprise 200.00
  - c) Medium scale enterprise 300.00
  - d) Large scale enterprise 400.00
- 3. Annual conservation and environmental protection fee 500.00
- 4. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker directly in contact with food and beverage 100.00
- 5. Annual Public Safety and Security Fee 100.00

**Section 207. Higher Education.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of post-secondary non-tertiary and tertiary education, including granting of degrees at baccalaureate, graduate or postgraduate level. Education can be provided in classrooms or through radio, television broadcast, Internet or correspondence.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00
400,000.00	or more but less than 500,000.00	9,075.00
500,000.00	or more but less than 750,000.00	10,175.00
750,000.00	or more but less than 1,000,000.00	11,275.00
1,000,000.00	or more but less than 2,000,000.00	12,650.00
2,000,000.00	or more	55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

- 1. Mayor's Permit
  - a) Micro scale enterprise 500.00
  - b) Small scale enterprise 1,000.00
  - c) Medium scale enterprise 2,000.00

d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	500.00
4. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker directly in contact with food and beverage	100.00
5. Annual Public Safety and Security Fee	100.00

**Section 208. Sports and Recreation Education.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of instruction in athletic activities to groups or individuals, such as by camps and schools. Overnight and day sports instruction camps, are also included. This does not include, however, classes or activities of academic schools, colleges and universities.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	1,000.00
b) Small scale enterprise	2,000.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	4,000.00
2. Annual sanitary inspection fee for:	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	500.00
4. Annual Public Safety and Security Fee	100.00

**Section 209. Cultural Education.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of instruction in the arts, drama and music. Units giving this type of instructions might be named "schools", "studies", "classes", etc. They provide formally organized instruction, mainly for hobby, recreational or self-development purposes, but such instruction does not lead to a professional diploma, baccalaureate or graduate degree. This does not include, however, classes or activities of academic schools, colleges and universities.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	1,000.00
b) Small scale enterprise	2,000.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	4,000.00
2. Annual sanitary inspection fee for:	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	500.00
4. Annual Public Safety and Security Fee	100.00

**Section 210. Other Education.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of instruction and specialized training, generally for adults, not comparable to the general education. This does not include activities of academic schools, colleges, and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions, the workplace, or the home, and through correspondence, radio, television, Internet, in classrooms or by other means. Such instruction does not lead to a high school diploma, baccalaureate or graduate degree.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	1,000.00
b) Small scale enterprise	2,000.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	4,000.00
2. Annual sanitary inspection fee for:	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	500.00
4. Annual Public Safety and Security Fee	100.00

**Section 211. Educational Support Services.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of non-instructional services that support educational processes or systems, such as but not limited to educational consulting, educational guidance counselling services, educational testing evaluation services, educational testing services, and organization of students exchange programs.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	1,000.00
b) Small scale enterprise	2,000.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	4,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	200.00
4. Annual Public Safety and Security Fee	100.00

**Section 212. Academic Institutions Providing Various Levels of Education Not to be Taxed by Each Level.**—An academic institution that provides all or a combination of any two (2) or more educational levels (elementary education, secondary education, etc.) shall be taxed or charged with a Mayor's permit fee not by each level, but by as one establishment, viz.:

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit		
a) Micro scale enterprise		500.00
b) Small scale enterprise		1,000.00
c) Medium scale enterprise		2,000.00
d) Large scale enterprise		3,000.00
2. Annual sanitary inspection fee		
a) Micro scale enterprise		100.00
b) Small scale enterprise		200.00
c) Medium scale enterprise		300.00
d) Large scale enterprise		400.00
3. Annual conservation and environmental protection fee		500.00
4. Annual Public Safety and Security Fee		100.00

**ARTICLE XX**

**Human Health and Social Work Activities**

**Section 213. Coverage.**—(a) This article covers businesses engaging in the provision of health and social work activities, involving a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

(b) Human health and social work activities administered by the government, or managed or operated by non-stock or not-for-profit entities shall be exempt from the imposition of taxes and fees prescribed in this article; however, they shall be required to apply for a copy of a Mayor's Permit.

**Section 214. Hospital Activities.**--The following business tax, permit fees and other charges shall be imposed on businesses engaging in short- or long-term hospital activities, i.e. medical, diagnostic and treatment activities, of general hospitals and specialized hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialized sanitarium).

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00
400,000.00	or more but less than 500,000.00	9,075.00
500,000.00	or more but less than 750,000.00	10,175.00
750,000.00	or more but less than 1,000,000.00	11,275.00
1,000,000.00	or more but less than 2,000,000.00	12,650.00

2,000,000.00 or more

55% of 1% of  
the gross sales  
or receipts of  
the preceding  
calendar year

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	1,000.00
b) Small scale enterprise	2,000.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	4,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	200.00
b) Small scale enterprise	400.00
c) Medium scale enterprise	600.00
d) Large scale enterprise	800.00
3. Annual conservation and environmental protection fee	500.00
4. Annual Public Safety and Security Fee	100.00

**Section 215. Medical and Dental Practice Activities.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in medical and dental practices such as but not limited to medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons; and dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and paediatric, dentistry and oral pathology; excluding, however, medical and dental practices that are carried out in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patient's home, shall not be imposed with a business tax or be required to acquire a Mayor's Permit.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	200.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	400.00
d) Large scale enterprise	500.00
3. Annual conservation and environmental protection fee	300.00
4. Annual Public Safety and Security Fee	100.00

**Section 216. Other Human Health Activities.**—(a) The following business tax, permit fees and other charges shall be imposed on businesses engaging in other human health activities carried out in private or group practices in clinics or consulting rooms owned or operated by the practitioners except those that are carried out in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patient's home.

(b) Such activities are the following but not limited to: those performed by midwives, physiotherapists or other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, and chiropody; medical laboratories such as: X-ray laboratories and other diagnostic imaging centers; blood analysis laboratories; and blood banks, sperm banks, transplant organ banks, etc.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	200.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	400.00
d) Large scale enterprise	500.00
3. Annual conservation and environmental protection fee	300.00
4. Annual Public Safety and Security Fee	100.00

**Section 217. Residential Care Activities.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. These include residential nursing care facilities, such as but not limited to homes for the elderly and the disabled with nursing care, convalescent homes, rest homes with nursing care, nursing care facilities, nursing homes; residential care activities for mental disability, mental health and substance abuse, such as but not limited to facilities for treatment of alcoholism and drug addiction, psychiatric convalescent homes, residential group homes for the emotionally disturbed, mental disability facilities, and mental health halfway houses; and assisted-living facilities, continuing care retirement communities, homes for the elderly with minimal nursing care, and rest homes without nursing care.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00
400,000.00	or more but less than 500,000.00	9,075.00
500,000.00	or more but less than 750,000.00	10,175.00
750,000.00	or more but less than 1,000,000.00	11,275.00
1,000,000.00	or more but less than 2,000,000.00	12,650.00
2,000,000.00	or more	55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	200.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	400.00
d) Large scale enterprise	500.00
3. Annual conservation and environmental protection fee	500.00
4. Annual Public Safety and Security Fee	100.00

**Section 218. Other Residential Care Activities.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of residential and personal care services for persons, except the elderly and disabled, who are unable to fully care for themselves or who do not desire to live independently, such as but not limited to orphanages, children's boarding homes and hostels, temporary homeless shelters, institutions that take care of unmarried mothers and their children, halfway group homes for persons with social or personal problems, halfway homes for delinquents and offenders, and disciplinary camps.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00 or more but less than	10,000.00	67.50
10,000.00 or more but less than	15,000.00	115.00
15,000.00 or more but less than	20,000.00	181.50
20,000.00 or more but less than	30,000.00	302.50
30,000.00 or more but less than	40,000.00	423.50
40,000.00 or more but less than	50,000.00	605.00
50,000.00 or more but less than	75,000.00	968.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,178.00
150,000.00 or more but less than	200,000.00	2,904.00
200,000.00 or more but less than	250,000.00	3,993.00
250,000.00 or more but less than	300,000.00	5,082.00
300,000.00 or more but less than	400,000.00	6,776.00
400,000.00 or more but less than	500,000.00	9,075.00
500,000.00 or more but less than	750,000.00	10,175.00
750,000.00 or more but less than	1,000,000.00	11,275.00
1,000,000.00 or more but less than	2,000,000.00	12,650.00
2,000,000.00 or more		55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee for:	
a) Micro scale enterprise	200.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	400.00

d) Large scale enterprise	500.00
3. Annual conservation and environmental protection fee	500.00
4. Annual Public Safety and Security Fee	100.00

## ARTICLE XXI

### Arts, Entertainment and Recreation

**Section 219. Coverage.** – This article covers businesses that provide a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museums sites, sports, gambling and recreation activities.

**Section 220. Creative, Arts and Entertainment Activities.** – When referring to creative, arts and entertainment activities, it shall pertain to businesses engaging in the operation of facilities and provision of services to meet the cultural and entertainment interests of their customers. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic production of artistic products and live performances.

**Section 221. Production and Live Performance of Stage Productions.** - The following fees shall be imposed on business engaging in activities such as theatrical presentations, concerts and opera or dance productions and other stage performances; and activities of groups, circuses or companies, orchestras or bands, excluding those that are produced by academic institutions, government agencies and faith-based organizations for the purpose of the cultural edification of the people.

#### Mayor's Permit fee for each show

1. Micro scale production	500.00
2. Small scale production	2,000.00
3. Medium scale production	3,000.00
4. Large scale production	4,000.00

**Section 222. Operation of Concert and Theatre Halls.** – The following taxes and fees shall be imposed on business operating concert and theatre halls and other arts facilities:

#### Business Tax

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00
400,000.00	or more but less than 500,000.00	9,075.00
500,000.00	or more but less than 750,000.00	10,175.00
750,000.00	or more but less than 1,000,000.00	11,275.00
1,000,000.00	or more but less than 2,000,000.00	12,650.00

2,000,000.00 or more

55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee for:	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee for concert or theatre hall with seating capacity of:	
a) Less than 500 persons	300.00
b) 500 persons or more but less than 2,000	400.00
c) More than 2,000 persons	500.00
4. Annual Public Safety and Security Fee	100.00

**Section 223. Libraries, Archives, Museums and Other Cultural Activities.** – No business tax, permit fees and other charges shall be imposed on businesses engaging in activities of and the operation of libraries, archives, museums of all kinds, botanical and zoological gardens and the operation of historical sites and nature reserves activities; and the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest; however, the operation of such business shall be required to acquire a Mayor's permit fee although without charge.

**Section 224. Gambling and Betting Activities.** – (a) Subject to national and local laws and municipal ordinances, the following business tax, permit fees and other charges shall be imposed on businesses engaging in activities such as but not limited to bookmaking and other betting operations; off-track betting; operation of casinos, including "floating casinos;" lottery and sale of lottery tickets; operation (exploitation) of coin-operated gambling machines; and operation of virtual gambling web sites.

**Business tax**

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

**Permit, license and service fee**

1. Mayor's Permit	
a) Micro scale enterprise	5,000.00
b) Small scale enterprise	15,000.00
c) Medium scale enterprise	20,000.00
d) Large scale enterprise	30,000.00
e) Small Town Lottery	50,000.00
2. Non-refundable application fee to establish business engaged in gambling and betting activity	3,000.00
3. Annual sanitary inspection fee on each establishment engaged in any gambling and betting activity	300.00
4. Annual conservation and environmental protection fee	
a) Each establishment engaged in any gambling and betting activity excluding Small Town Lottery	500.00
b) For Small Town Lottery	1,000.00
5. Other permits	
a) Each coin-operated gambling machine per	300.00

annum	
b) Each computer-aided or computer-enabled gambling machine per annum	500.00
c) Each virtual gaming website per annum	1,000.00
d) Each gambling or betting machine or apparatus not specified herein per annum	500.00
e) Holding of benefit gambling activities such as raffle, Bingo and the like, for each event	300.00
6. Annual Public Safety and Security Fee	100.00

(b) Any establishment proposing to engage in any gambling or betting activity may be constructed only with the explicit consent of the Sangguniang Bayan by resolution, in which case such establishment shall be constructed and operated within the appropriate areas as prescribed in the zoning law or ordinance. In the absence of such law or ordinance, the Municipal Planning and Development Coordinator shall see to it that no such establishment shall be constructed within or near existing hospitals, school buildings, churches or government buildings. Owners, lessees, or operators of such establishments which are now in existence and do not conform with this requirement shall be required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

**Section 225. Extraordinary Provisions on Cockfighting.** – (a) Cockpit operators, owners, licensees and cockpit personnel shall be imposed with the following fees payable upon application for a permit to operate and maintain cockpits. The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit, to wit:

**Business tax and permit, license and service fees for cockfighting**

1. Business tax per annum	15,000.00
2. Non-refundable application fee to establish a new cockpit	3,000.00
3. Mayor's permit fee to operate cockpit to be paid per annum	2,000.00
4. Annual sanitary inspection fee on cockpit	200.00
5. Annual conservation and environmental protection fee on cockpit	500.00
6. Annual permit fee on cockpit personnel, such as:	
a) Promoter or host	3,000.00
b) Bet Manager or <i>maciador</i> or <i>kasador</i>	3,000.00
c) Pit Manager	3,000.00
d) If a single person is acting as both or collectively as promoter or bet manager or pit manager at the same time	3,000.00
e) Referee or <i>sentenciador</i>	1,000.00
f) Cashier	200.00
g) Listador	200.00
h) Derby matchmaker	200.00
i) Bet Taker or <i>llamador</i>	200.00
j) Gaffer or <i>mananari</i>	200.00
k) Gater	200.00
7. Permit fee for special cockfights (pintakasi) per day	1,500.00
8. Special derby assessment from promoters of:	
a) Two-cock derby	1,500.00
b) Three-cock derby	2,000.00
c) Four-cock derby	2,500.00
d) Five-cock derby	3,000.00
9. Permit fee for each game fowl	100.00
10. Annual Public Safety and Security Fee	100.00

(b) Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged. The Sangguniang Bayan shall, by virtue of an ordinance, determine the number of cockpits to be allowed to operate in this Municipality.

(c) Cockpits shall be constructed and operated within the appropriate areas as prescribed in municipal zoning ordinances. In the absence of such law or ordinance, no cockpits shall be constructed within or near existing hospitals, school buildings or churches, except if such buildings are erected after the construction of such cockpit. In which case, the Municipal Engineer shall ensure that such building and cockpits shall not be constructed within proximity with each other. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he/she has registered and paid the fee herein required.

(e) The provision of Presidential Decree 449, otherwise known as the "Cockfighting Law of 1974," Presidential Decree 1802 creating the Philippine Gamefowl Commission, and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

(f) Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

(g) Except as provided in this section, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal, agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.

(h) The holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists or for the support of fund-raising campaigns for charitable purposes, as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(i) The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

**Section 226. Sports Activities, Amusement, and Recreation Activities.**—This and the succeeding sections shall cover businesses engaging in sports activities, amusement and recreation such as but not limited to the provision of recreational, amusement and sports activities (except museums activities, preservation of historical sites, botanical and zoological gardens and nature reserves activities; and gambling and betting activities). Excluded are dramatic arts, music and other arts and entertainment such as the production of live theatrical presentations, concerts and opera or dance productions and other stage productions.

**Section 227. Operation of Sports Facilities.**—The following taxes and fees shall be imposed on business engaging in activities such as but not limited to the operation of facilities for indoor or outdoor sports events whether open, closed or covered, with or without spectator seating, i.e. basketball, volleyball, football, baseball and other ball games; racetracks for auto, dog, horse races; swimming pools and stadiums; track and field stadiums; boxing arenas; golf courses; bowling lanes; fitness centers; badminton

courts; or billiard halls, whether or not owned or operated by activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities. This also includes organizing or operating outdoor or indoor sports events for professionals or amateurs by organizations with own facilities.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00
400,000.00	or more but less than 500,000.00	9,075.00
500,000.00	or more but less than 750,000.00	10,175.00
750,000.00	or more but less than 1,000,000.00	11,275.00
1,000,000.00	or more but less than 2,000,000.00	12,650.00
2,000,000.00	or more	55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit
  - a) Micro scale enterprise 500.00
  - b) Small scale enterprise 800.00
  - c) Medium scale enterprise 1,000.00
  - d) Large scale enterprise 2,000.00
2. Annual sanitary inspection fee on any sports facility 200.00
3. Annual conservation and environmental protection fee
  - a) Any sports facility excluding fitness center and stadium, and those without swimming pool 500.00
  - b) Any sports facility with swimming pool 700.00
  - c) Each stadium 1,000.00
  - d) Each fitness center 300.00
4. Permit fee on each billiard or pool table, per annum 500.00
5. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker in a sports facility with swimming pool 100.00
6. Annual Public Safety and Security Fee 100.00

**Section 228. Other Sports Activities.**—The following taxes and fees shall be imposed on business engaging in activities such as of those by producers or promoters of sports events, with or without facilities, and promotion of sports events for profit:

**Permit, license and service fee**

- 1. Mayor's Permit
  - a) Micro scale enterprise 2,000.00
  - b) Small scale enterprise 4,000.00
  - c) Medium scale enterprise 6,000.00
  - d) Large scale enterprise 8,000.00
- 2. Permit fee on promoter 1,000.00

**Section 229. Operation and Activities of Amusement Parks and Theme Parks.—**

The following taxes and fees shall be imposed on business engaging in activities including but not limited to the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00	or more but less than 10,000.00	67.50
10,000.00	or more but less than 15,000.00	115.00
15,000.00	or more but less than 20,000.00	181.50
20,000.00	or more but less than 30,000.00	302.50
30,000.00	or more but less than 40,000.00	423.50
40,000.00	or more but less than 50,000.00	605.00
50,000.00	or more but less than 75,000.00	968.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,178.00
150,000.00	or more but less than 200,000.00	2,904.00
200,000.00	or more but less than 250,000.00	3,993.00
250,000.00	or more but less than 300,000.00	5,082.00
300,000.00	or more but less than 400,000.00	6,776.00
400,000.00	or more but less than 500,000.00	9,075.00
500,000.00	or more but less than 750,000.00	10,175.00
750,000.00	or more but less than 1,000,000.00	11,275.00
1,000,000.00	or more but less than 2,000,000.00	12,650.00
2,000,000.00	or more	55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

- 1. Mayor's Permit
  - a) Micro scale enterprise 800.00
  - b) Small scale enterprise 1,000.00
  - c) Medium scale enterprise 2,500.00
  - d) Large scale enterprise 4,000.00
- 2. Annual sanitary inspection fee 200.00
- 3. Annual conservation and environmental protection fee 500.00
- 4. Annual permit fee on each mechanical ride or water ride or any attraction or activity 1,000.00
- 5. Annual Public Safety and Security Fee 100.00

**Section 230. Other Amusement and Recreation Activities.—**

The following taxes and fees shall be imposed on business engaging in activities such as but not limited to recreation parks, including renting of facilities such as bathhouses, swimming pools, lockers, chairs etc.; operation of recreational transport facilities; renting of leisure and pleasure equipment as an integral part of recreational facilities; operation of fairs and shows of a recreational nature; operation of discotheques and dance floors; operation of (exploitation) of coin-operated games; other not elsewhere classified. This also includes

activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>			<i>Amount of tax per annum</i>
Less than 5,000.00			30.00
5,000.00	or more but less than	10,000.00	67.50
10,000.00	or more but less than	15,000.00	115.00
15,000.00	or more but less than	20,000.00	181.50
20,000.00	or more but less than	30,000.00	302.50
30,000.00	or more but less than	40,000.00	423.50
40,000.00	or more but less than	50,000.00	605.00
50,000.00	or more but less than	75,000.00	968.00
75,000.00	or more but less than	100,000.00	1,452.00
100,000.00	or more but less than	150,000.00	2,178.00
150,000.00	or more but less than	200,000.00	2,904.00
200,000.00	or more but less than	250,000.00	3,993.00
250,000.00	or more but less than	300,000.00	5,082.00
300,000.00	or more but less than	400,000.00	6,776.00
400,000.00	or more but less than	500,000.00	9,075.00
500,000.00	or more but less than	750,000.00	10,175.00
750,000.00	or more but less than	1,000,000.00	11,275.00
1,000,000.00	or more but less than	2,000,000.00	12,650.00
2,000,000.00	or more		55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit
  - a) Micro scale enterprise 800.00
  - b) Small scale enterprise 1,000.00
  - c) Medium scale enterprise 2,500.00
  - d) Large scale enterprise 4,000.00
2. Admission regulatory fee on admission to swimming pools or bathhouses (to be collected through cash tickets) 5.00 per head
3. Annual sanitary inspection fee 200.00
4. Annual conservation and environmental protection fee
  - a) Establishment engaging in amusement and recreational activities covered in this section excluding those with bathhouses and swimming pools 500.00
  - b) Amusement and recreational establishment with bathhouses and swimming pools 700.00
5. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker in a bathhouse and discotheque and the like 100.00
6. Annual Public Safety and Security Fee 100.00

**Section 231. Extraordinary Provisions on Ambulant or Itinerant Operators of Amusement Parks and Theme Parks.**— There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates to be paid upon application for Mayor's permit:

**Permit, service and license fees**

1. Permit fee on each mechanical ride or water ride or any attraction or activity for each day for the first 10 days 1,000.00
2. Permit fee on each mechanical ride or water ride or any attraction or activity for each day after the first 10 days 150.00

- |  |        |
|--|--------|
| 3. Sanitary inspection fee                       | 200.00 |
| 4. Conservation and environmental protection fee | 500.00 |
| 5. Public Safety and Security Fee                | 100.00 |

**Section 232. Permit Fees on Amusement Devices.**— Unless otherwise indicated, operators of amusement devices for profit purposes such as for renting or concession operation, shall be charged with the following fees per annum:

**Permit fees**

- |  |        |
|--|--------|
| 1. Each jukebox machine  | 200.00 |
| 2. Each videoke machine  | 500.00 |
| 3. Each machine or apparatus for visual entertainment such as video players and the like | 200.00 |

## ARTICLE XXII

### Other Service Activities

**Section 233. Repair of Computers, Personal and Household Goods.**— The following business tax, permit fees and other charges shall be imposed on businesses engaging in activities such as but not limited to repair and maintenance of computers and peripheral equipment such as desktops, laptops, computer terminals, storage devices and printers; repair of communications equipment such as fax machines, two-way radios; consumer electronics such as radios and TV's, home and garden equipment such as lawn-movers and blowers; footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods.

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 5,000.00	30.00
5,000.00 or more but less than 10,000.00	67.50
10,000.00 or more but less than 15,000.00	115.00
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

- |                            |          |
|----------------------------|----------|
| 1. Mayor's Permit          |          |
| a) Micro scale enterprise  | 300.00   |
| b) Small scale enterprise  | 500.00   |
| c) Medium scale enterprise | 1,000.00 |
| d) Large scale enterprise  | 1,500.00 |

2. Annual sanitary inspection fee	200.00
3. Annual conservation and environmental protection fee	300.00
4. Annual Public Safety and Security Fee	100.00

**Section 234. Personal Services for Wellness, Except Sports Activities.**—The following business tax, permit fees and other charges shall be imposed on businesses engaging in activities such as but not limited to services for wellness such as hairdressing and beauty treatment, activities of spa, steam bath, sauna, solarium, reducing and slendering saloon, massage saloon and Turkish bath; laundry services; funeral and related services; social activities such as escort services, dating services, services of marriage bureau; pet care services such as boarding, grooming, sitting and training pets; astrological and spiritualists' activities; and concession operation of coin-operated personal service machines (photo booths, weighing machines, machines for checking blood pressure, coin-operated lockers, etc.)

**Business Tax**

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 5,000.00		30.00
5,000.00 or more but less than	10,000.00	67.50
10,000.00 or more but less than	15,000.00	115.00
15,000.00 or more but less than	20,000.00	181.50
20,000.00 or more but less than	30,000.00	302.50
30,000.00 or more but less than	40,000.00	423.50
40,000.00 or more but less than	50,000.00	605.00
50,000.00 or more but less than	75,000.00	968.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,178.00
150,000.00 or more but less than	200,000.00	2,904.00
200,000.00 or more but less than	250,000.00	3,993.00
250,000.00 or more but less than	300,000.00	5,082.00
300,000.00 or more but less than	400,000.00	6,776.00
400,000.00 or more but less than	500,000.00	9,075.00
500,000.00 or more but less than	750,000.00	10,175.00
750,000.00 or more but less than	1,000,000.00	11,275.00
1,000,000.00 or more but less than	2,000,000.00	12,650.00
2,000,000.00 or more		55% of 1% of the gross sales or receipts of the preceding calendar year

**Permit, license and service fees**

1. Mayor's Permit	
a) Micro scale enterprise	300.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	1,000.00
d) Large scale enterprise	1,500.00
2. Annual sanitary inspection fee	
a) Establishment engaged in funeral services	200.00
b) Establishment engaged in laundry services	100.00
c) Wellness establishment	200.00
d) Other establishment relating engaged in personal wellness services	100.00
3. Annual conservation and environmental protection fee	300.00
4. Other permits	
a) Per annum on each coin-operated personal service machines	200.00
b) Per annum on each weighing machine	100.00

- |  |        |
|--|--------|
| 5. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker in establishments such as spa, steam bath, sauna, solarium, reducing and slendering saloon, massage saloon and turkish bath | 100.00 |
| 6. Annual Public Safety and Security Fee   | 100.00 |

## ARTICLE XXIII

### Zoning and Locational Clearances, Building and Development, Public Safety

**Section 235. Zoning and Locational Clearance.** – (a) The following fees shall be collected for the issuance of zoning or locational clearance payable to the Office of the Municipal Treasurer:

- |  |  |
|--|--|
| 1. Single residential structure attached or detached   |  |
| a) PhP100,000.00 and below   | PhP240.00  |
| b) Over PhP100,000.00 to PhP200,000.00   | PhP480.00  |
| c) Over PhP200,000.00  | PhP600.00 + (1/10 of 1% in excess of PhP200,000.00)  |
| 2. Apartments/Townhouses   |  |
| a) PhP500,000.00 and below   | PhP1,200.00  |
| b) Over PhP500,000.00 to 2 Million   | PhP1,800.00  |
| c) Over PhP2 Million   | PhP3,000.00 + (1/10 of 1% of cost in excess of PhP2Million regardless of the number of doors ) |
| 3. Institutional Project, cost of which is:  |  |
| a) Below PhP2 Million  | PhP2,400.00  |
| b) Over PhP2 Million   | PhP2,400.00 + (1/10 of 1% of cost in excess of PhP2Million)                                    |
| 4. Commercial, Industrial and Agro-Industrial Project, cost of which is:   |  |
| a) Below PhP100,000.00   | PhP1,200.00  |
| b) Over PhP100,000.00 - PhP500,000.00  | PhP1,800.00  |
| c) Over PhP500,000.00 - PhP1 Million   | PhP2,400.00  |
| d) Over PhP1 Million - PhP2 Million  | PhP3,600.00  |
| e) Over PhP2 Million   | PhP6,000.00 + (1/10 of 1% of cost in excess of PhP2Million)                                    |
| 5. Special Uses/ Special Projects ( <i>Gasoline Station, cell sites, slaughter house, treatment plant etc.</i> ) |  |
| a) Below PhP2 Million  | PhP6,000.00.00   |
| b) Over PhP2 Million   | PhP6,000.00.00 + (1/10 of 1% of cost in excess of PhP2Million)                                 |
| 6. Alteration Expansion (affected areas/cost only)   | Same as original application   |

(b) In the absence of a zoning administrator, the Municipal Planning and Development Coordinator shall administer the provisions of this section and all other existing ordinances, executive orders, laws relating to and governing zoning and locational clearances.

**Section 236. Development Permits; Related Charges and Licenses.** – The zoning administrator or, in his/her absence, the Municipal Planning and Development Coordinator shall enforce the issuance of development permits and related licenses,

charges and other permits, pursuant to the fees promulgated by the Housing and Land Use Regulatory Board. Such fees shall be payable to the Office of the Municipal Treasurer upon application for such permits, viz:

**A. Subdivision and Condominium Projects  
(under President Decree 957)**

**A.1. Approval of Subdivision Plan (including Town Houses)**

- |  |   |
|--|---|
| 1) Preliminary Approval and Locational Clearance (PALC) or Preliminary Subdivision Development Plan (PSDP) | PhP300.00/ha. or fraction thereof             |
| a) Inspection Fee  | PhP1,200.00/ha. regardless of density         |
| 2) Final Approval and Development Permit   | PhP2,400.00/ha. regardless of density         |
| a) Additional Fee on Floor Area of houses and building sold with lot                                       | PhP2.40/sq. m.                                |
| b) Inspection Fee (not applicable for projects already inspected for PALC application)                     | PhP1,200.00/ha. regardless of density         |
| 3) Alteration of Plan (affected areas only)  | Same as Final Approval and Development Permit |
| 4) Certificate of Registration Processing Fee  | PhP2,400.00                                   |
| 5) License to Sell (per saleable lot)  | PhP180.00                                     |
| a) Additional Fee on Floor Area of houses and building sold with lot                                       | PhP12.00/sq. m.                               |
| b) Inspection Fee  |   |
| c) Application for CR/LS with DP issued by LGUs shall be charged inspection fee                            | PhP1,200.00/ha. regardless of density         |
| 6) Certificate of Completion   |   |
| a) Certificate Fee   | PhP180.00                                     |
| b) Processing Fee  | PhP2,400.00/ha. regardless of density         |
| 7) Extension of Time to Develop  | PhP420.00                                     |
| a) Inspection Fee (affected/unfinished area only)  | PhP1,200.00/ha. regardless of density         |

**A.2 Approval of Condominium Project (Final Approval and Development Permit)**

- |  |   |
|--|---|
| 1) Processing Fee                                  |   |
| a) Land Area                                       | PhP6.00/sq. m.                              |
| b) No. of Floors                                   | PhP240.00/floor                             |
| c) Building Areas                                  | PhP4.80/sq. m.                              |
| d) Inspection Fee                                  | PhP14.40/sq. m. of GFA                      |
| 2) Alteration of Plan (affected areas only)        | Same as Final Approval and Development Plan |
| 3) Conversion (affected areas only)                | Same as Final Approval and Development Plan |
| 4) Certificate of Registration                     |   |
| a) Processing Fee                                  | PhP2,400.00                                 |
| 5) License to Sell                                 |   |
| a) Residential (saleable areas)                    | PhP14.40/sq. m.                             |
| b) Commercial/Office (saleable areas)              | PhP30.00/sq. m.                             |
| 6) Extension of Time Develop                       |   |
| a) Processing Fee                                  | PhP420.00                                   |
| b) Inspection Fee (affected/unfinished areas only) | PhP14.40/sq. m. of GFA                      |
| 7) Certificate of Completion                       |   |
| a) Certificate Fee                                 | PhP180.00                                   |
| b) Processing Fee                                  | PhP14.40/sq. m. of GFA                      |