



Republika ng Pilipinas  
SANGGUNIANG PANLUNGSOD NG MARIKINA

7<sup>TH</sup> CITY COUNCIL

**PRESENT:**

HON. THADDEUS ANTONIO M. SANTOS, JR.

City Councilor  
Acting Presiding Officer

**1<sup>ST</sup> DISTRICT:**

HON. RONNIE S. ACUÑA  
HON. FRANKIE C. AYUSON  
HON. JOSEPH B. BANZON  
HON. WILLIE N. CHAVEZ  
HON. MARIO M. DE LEON  
HON. SAMUEL S. FERRIOL  
HON. EVA AGUIRRE-PAZ

City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor

**2<sup>ND</sup> DISTRICT:**

HON. ARIEL V. CUARESMA  
HON. PAUL B. DAYAO  
HON. XYZA DIAZEN-SANTOS  
HON. ERNESTO M. FLORES  
HON. SUSANA P. MAGTUBO  
HON. ROMMEL F. ORTIZ  
HON. RUBEN R. REYES

City Councilor  
City Councilor  
City Councilor  
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City Councilor

**SECTORAL REPRESENTATIVE:**

HON. LEVY DL. DE GUZMAN

ABC President  
City Councilor

**ON OFFICIAL BUSINESS:**

HON. JOSE FABIAN I. CADIZ, M. D.

City Vice-Mayor

**2<sup>ND</sup> DISTRICT:**

HON. MARK ALBERT J. DEL ROSARIO

City Councilor

**ORDINANCE NO. 085**  
Series of 2015

**ORDINANCE ADOPTING THE 2015 REVENUE CODE OF MARIKINA CITY**

Sponsored by:

**Councilor THADDEUS ANTONIO M. SANTOS, JR.**

Co-Sponsored by:

**Councilor RONNIE S. ACUÑA**  
**Councilor FRANKIE C. AYUSON**  
**Councilor JOSEPH B. BANZON**  
**Councilor WILLIE N. CHAVEZ**  
**Councilor ARIEL V. CUARESMA**  
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**Councilor MARIO M. DE LEON**  
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**Councilor EVA AGUIRRE-PAZ**  
**Councilor RUBEN R. REYES**  
**Councilor LEVY DL. DE GUZMAN**

And **Vice-Mayor JOSE FABIAN I. CADIZ, M. D.**

**BE IT ORDAINED, AS IT IS HEREBY ORDAINED** by the **CITY COUNCIL** of **MARIKINA** in session duly assembled, that:

## **CHAPTER 1**

### GENERAL PROVISIONS

**SECTION 1. TITLE.** This Code shall be known as the 2015 Revenue Code of Marikina City.

**SECTION 2. SCOPE.** This Code shall govern the taxing powers of the City of Marikina.

#### **SECTION 3. DEFINITION OF TERMS.**

1. Actual Use- the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.
2. Amusement Places- are establishments devoted to pleasurable diversion and entertainment. They include places of recreation, relaxation, avocation, pastime and fun.
3. Assessed Value- the fair market value of the real property multiplied by the assessment level. It is synonymous with taxable value.
4. Assessment- the act or process of determining the value of a real property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of property.
5. Assessment level- the percentage applied to the market value of real property to determine its assessed or taxable value.
6. Building- all kinds of structure more or less permanently attached to a piece of land excluding those which are merely super imposed on the soil.
7. Business- trade or commercial activity regarding regularly engaged in as a means of livelihood or for profit.
8. Charges- income derived by the City Government in its proprietary functions such as market stall rentals, hospital charges, waste collection and disposal fees, transportation fares and sale of goods.
9. Civil Remedies- remedies in the collection of delinquent taxes either by distraint of personal property, levy on real property, cancellation of business permits or by judicial actions.

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10. Contractor- any person, natural, or judicial, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this definition, the term "contractor" shall include general engineering, general building and especially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heat or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators furniture shops and establishments for planning and surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments; steam laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of tailor shops, dress shops, milliners and hatters. Beauty parlors, barber shops, massage clinics, Turkish and Swedish baths, slenderizing and body building saloons and similar establishments, photographic studios, funeral parlors, proprietors or operators of arrastre and stevedoring, warehousing or forwarding establishments, master plumbers, smiths, and house or sign painters, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals, with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; bookbinders and lithographers; business agents, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners; lessors and distributors or operators of establishments or lots for parking purposes indentors, proprietors or operators of hotels, motels, lodging houses, pension inns, apartelles, townhouses condominium and boarding houses; lessors of real property; and private hospitals.

11. Dealer- one whose business is to buy and sell any commodity of value.

12. Economic Life- the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

13. Fair Market Value- the price at which real property or commodity may be sold by seller who is not compelled to sell and be bought by a buyer who is not compelled to buy.

14. Fee- a charged fixed by law or ordinance for the regulation or inspection of a business activity or the services of a public office.

15. Franchise- a special privilege affecting public interest which is conferred upon private persons or corporations by the Congress of the Philippines, national franchising offices or the *Sangguniang Panlungsod* under such terms and conditions as the granting authority may impose in the interest of public welfare, security, and safety.

16. Gross Receipts or Sales- the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged on materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value added tax.

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