

Republika ng Pilipinas
LALAWIGAN NG TIMOG DABAW
STA. CRUZ

TANGGAPAN NG SANGGUNIANG BAYAN
33rd REGULAR SESSION
September 18, 2006

RESOLUTION NO. 154-2006

Authored and Sponsored by: **HON. NEIL O. CRAVE**

Co-Sponsored by: Hon. Alan B. Angub
Hon. Oliver O. Enot
Hon. Manolito R. Lagrada, Jr.
Hon. Michelle O. Orpilla
Hon. Nestor B. Crave
Hon. Kim R. Zamora
Hon. Gina R. Bajo – *Vice-Mayor*

**ENACTING THE REVISED LOCAL REVENUE CODE 2006
OF THE MUNICIPALITY OF STA. CRUZ,
PROVINCE OF DAVAO DEL SUR**

WHEREAS, as provided for in Article 218 of the Internal Rules and Regulations Implementing R.A 7160, otherwise known as the Local Government Code of 1991, all LGUs shall exercise its power to create its own sources of revenue and to levy taxes, fees or charges, all of which shall accrue exclusively to the LGU;

WHEREAS, the Municipal Government of Sta. Cruz, consistent with the above, had revised the Municipal Revenue Code for purposes of updating taxes, fees and charges and creating other revenue sources;

WHEREAS, the Body, after a thorough study of the proposed revised code and in consultation with people concerned through a public hearing, and floor deliberations, have finally came up with its final draft for its legislative considerations;

WHEREAS, the Local Government Code of 1991 authorizes LGUs to adjust their tax rates by not more than ten (10%) percent once every five years;

WHEREAS, an increase in the collection from local taxes, fees, and charges will enable the Municipality of Sta. Cruz to deliver more effectively essential public services as well as perform better its devolved functions;

WHEREFORE, on motion of Hon. Neil O. Crave, unanimously seconded by the members present, it was.

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Sta. Cruz, Davao del Sur, assembled in session, to enact:

MUNICIPAL ORDINANCE NO. 04

Series of 2006

THE REVISED LOCAL REVENUE CODE OF 2006 OF THE MUNICIPALITY OF STA. CRUZ

BE IT ORDAINED, by the Sangguniang Bayan of the Municipality of Sta. Cruz, Province of Davao del Sur , in session assembled, that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Local Revenue Code of 2006 of the Municipality of Sta. Cruz, Province of Davao del Sur.

Section 1A.02. Scope and Application This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this municipality.

Article B. Construction of Provisions

Section 1B.02. Words and Phrases Not Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.03. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

- (a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- (c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

- (f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

Section 1C.01. Definitions - When used in this Code:

- (a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (b) *Charges* refer to pecuniary liability, as rents or fees against persons or property;
- (c) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles;
- (d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

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

- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of R.A 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of

sales, sales return, excise tax, and value added tax (VAT);

- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Money Shop* is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposits and extend short-term loans for specific purposes.
- (l) *Motel* includes any house or building or portion thereof, in which any person or persons may be regularly harbored or received as transients or guests and which is provided with a common enclosed garage or individual enclosed garages where such transients or guests may park their motor vehicles.
- (m) *Motorcab* attached to a motorcycle usually at the right side or a motorcycle with a passenger cab.
- (n) *Motorized Tricycle* a motorcycle fitted with a single wheeled cab operated to render transport services to the general public for a fee.
- (o) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (p) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (q) *Pedicab* is a three wheeled passenger vehicle which the driver propels by pedalling and usually with the cab attached to the main cycle at the right side.
- (r) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (s) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (t) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (u) *Repackers of Wines or Distilled Spirits* include all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale;
- (v) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other

- provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (w) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
 - (x) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
 - (y) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
 - (z) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II
TAXES ON BUSINESS
Article A. Graduated Tax on Business

Section 2A.01. Definitions. When used in this Article.

- (a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- (b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or Styrofoam or other packaging materials intended to process and prepare the products for the market.

The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to

- relaxation, avocation, pastime, or fun;
- (d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
 - (e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
 - (f) *Bars* include beer gardens or places where intoxicating and fermented liquors or malt are sold, disposed of, or given away for compensation, even without foods, where the services of hostesses, and/or waitresses are employed and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose, otherwise the place shall be classified as a dance hall or night club. A “cocktail lounge” is considered a bar even if there are no hostesses or waitresses to entertain customers.
 - (g) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
 - (h) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
 - (i) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
 - (j) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
 - (k) *Carinderia* refers to any public eating place where food already cooked are served at a price.
 - (l) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
 - (m) *Compounder* comprises every person who, without rectifying, purifying, or refining distilled spirits, wine, or other liquor with any materials except water, manufacture any intoxicating beverage whatever.
 - (n) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, 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 Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under

applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planing or surfacing and 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, and 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 and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors;

- (o) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (p) *Distillers of Spirits* comprises all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete;
- (q) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof;
- (r) *Independent Wholesaler* means a person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction;
- (s) *Lending Investor* includes all persons who make a practice of lending money for themselves or other's interest;
- (t) *Lodging House or Building* or portion thereof in which any person or persons may be regularly harbored or received as transients for compensation. *Taverns* or *inns* shall be considered as lodging houses;

- (u) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (v) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by National Economic Development Authority (NEDA) for the particular region or locality, whichever is higher;
- (w) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (x) *Pawnbrokers* includes every person engaged in granting loans on deposits or pledges of personal property on the condition of returning the same at stipulated prices, displaying at his place of business their gilt or allow balls of exhibiting assign or money to loan on personal property or deposit or pledge;
- (y) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (z) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (aa) *Real Estate Dealer* includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full part-time dealer in real estate or as an owner of rented property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. An owner of sugar lands subject to tax under Commonwealth Act numbered Five Hundred and Sixty-seven (CA 567) shall not be considered as a real estate dealer under this definition.
- (bb) *Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes

until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

- (cc) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (dd) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (ee) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (ff) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (gg) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.
- (hh) *Berthing and Mooring* refer to bringing a boat/ship or any sea vessel to an anchor or dock at considerable distance along the shore of the municipal waters in order to secure there in position at bay for loading and unloading of wares and others.
- (ii) *Jobber* refers to wholesaler who operates on a small scale or who sells only to retailers and institutions.

Section 2A.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 10,000.00	181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.00
50,000.00 or more but less than 75,000.00	1,452.50
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00

1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	At a rate not exceeding forty-one and one-fourth percent (41¼%) of one percent (1%)

The preceding rates shall apply only to the amount of domestic sales of 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 other than those enumerated under paragraph (c) of this Section.

- (b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 1,000.00	19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
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	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,884.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%)

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

- (c) 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 under subsections (a), (b), and (d) of this Article;

- (1) Rice and Corn;

- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and 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

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

- (d) On retailers.

Gross Sales/Receipts for the Preceding year	Rate of Tax Per Annum
400,000.00 or less	2.2%
More than 400,000.00	1.1%

The rate of two and one-fifth percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and one-tenth percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, the barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P30,000.00) subject to existing laws and regulations.

In the event the collection be made by the Barangay Treasurer, the 35% share shall be accrued to the respective year, provided, however, the necessary requirement had been satisfactorily met by the taxpayer.

- (e) On contractors and other independent contractors principally rendering or offering and rendering services such as but not limited to those mentioned below:

- Accounting Services
- Advertising agencies
- Arrastre services
- Assaying laboratories
- Barber shops
- Beauty parlors
- Belt and Buckle shop

Blacksmith
Booking offices or local exchange (except imported film)
Breeding of gamecocks and other sporting animals belonging to others
Brokerage
Business agents and other independent contractors (juridical or natural) not included among those subject to the occupation tax under Section 12 of the Local Tax Code and whose activity consists essentially in the sale of all kinds of services for a fee
Business management services
Carpentry shops
Cinematographic film owners, lessors or distributors, video tape coverage
Collecting agencies
Commercial or immigration brokers
Construction and/or repair shops of motor vehicles, motorcycles-for-hire, bicycles and/or tricycles
Delivery services
Drafting and architectural services
Dyeing establishments
Employment agencies
Escort services
Funeral parlors
Furniture repair shops
Garages
General engineering, general building and specialty contractors, filling, demolition and salvage contractors
Goldsmiths and silversmiths
Hemp-grading establishments
House and/or sign painters
Ice and cold storage
Indentor or indent services
Janitorial services
Judo-Karate schools
Key smiths
Lathe machine shops
Laundry shops
Legal and other professional service
Lumberyards
Maintainers of agricultural products
Massage and therapeutic clinic
Mateography services
Medical and dental clinic
Milling service
Painting shops
Parking lots
Motor cab operators or proprietors
Perma press establishments
Persons engaged in the installation of water system, gas or electric lights, heat or power, sound and light system
Plastic lamination, photostatic, white/blue printing, recopying or duplicating services
Photographic studio
Private hospitals
Promotional services
Proprietors or operators of bulldozers and other heavy equipment made available to others for consideration
Proprietors or operators of smelting plants, engraving plants and planting establishments

Public ferries
 Public warehouses or bodegas
 Purchasing agencies, recapping plants and rubber processing plants
 Recopying and duplicating services like xerox copying, mimeographing and typing services
 Rental of equipment furniture, bicycle, vehicles, skates, tractors and other agricultural implements
 Repair or welding shops
 Repair services for household appliances, typewriters, etc.
 Roasting of pigs, fowls not sold for retail
 Sawmills under contract to saw or cut logs belonging to other, chainsaw operator and proprietor
 Service stations
 Shipyard for repairing ships for others
 Shops for planing, surfacing or recutting lumber
 Shops for shearing animals
 Shoe repair shops
 Sculpture shops
 Slendering or body building saloons
 Stables
 Stevedoring services
 Tailor or dress shops
 Tinsmiths
 Transportation terminals not owned by bus operators
 Upholstery shops
 Vacidor shops
 Vocational schools including driving and IBM schools
 Vulcanizing shops
 Watch repair centers or shops
 Warehousing or forwarding services
 Other service establishments not mentioned above

Gross Sales/Receipts for the
 Preceding Calendar Year Amount of Tax Per Annum

Less than 5,000.00	30.25
5,000.00 or more but less than 10,000.00	67.65
10,000.00 or more but less than 15,000.00	114.95
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	At a rate not exceeding fifty-five percent (55%) of one percent (1%)

For purposes of this section, the tax on general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, If there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

In the preceding calendar year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedule.

(f) On banks and other financial institutions, at the rate of fifty-five percent (55%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) Other businesses enumerated below:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;

2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke/**videoke** bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

3. Commission agents

4. Lessors, dealers, brokers of real estate;

5. On travel agencies and travel agents

6. On lodging houses, pension houses, motels, apartments, apartelles, and condominiums

7. Subdivision owners/ Private Cemeteries and Memorial Parks

8. Privately-owned markets;

9. Boarding houses

10. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;

11. Cockpit operations (to include plasada and cockpit rentals)

12. Operators of Cable Network System

13. Operators of computer services establishment

14. General consultancy services
15. All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts for the
Preceding Calendar Year Amount of Tax Per Annum

Less than 5,000.00	30.25
5,000.00 or more but less than 10,000.00	67.65
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	275.00
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	At a rate not exceeding fifty percent (55%) of one percent (1%)

- (h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding P 50.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (i) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	P500.00 per unit
Buses without air conditioning	400.00 per unit
"Mini" buses	300.00 per unit
Jeepneys/Fieras/Tamaraws	300.00 per unit
Taxis	300.00 per unit

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurers Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining,

distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 2A.05. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Situs of Tax

Section 2B.01. Situs of the Tax.

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

1. *Principal Office* - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

2. *Branch or Sales Office* - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

3. *Warehouse* - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. *Plantation* - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.

5. *Experimental Farms* - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental

farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.01 of this Ordinance.

(b) Sales Allocation

All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.

In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

Sixty percent (60%) to the city or municipality where the factory is located; and
Forty percent (40%) to the city or municipality where the plantation is located.

In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the dais factory shall be taxable by this municipality along with the sales made in

the principal office.

- (c) *Port of Loading* - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- (d) *Route Sales* - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

This municipality shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

Article C. Payment of Business Taxes

Section 2C.01. Payment of Business Taxes.

- (a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

- (b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- (c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2C.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

To ease the burden of paying the business tax, fifty percent (50%) shall be paid for the first year upon effectivity of the tax ordinance. Thereafter or beginning CY 2006, the business taxes shall be payable in full.

Section 2C.03. Collection and Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

The business tax shall be collected by the Municipal Treasurer or his duly authorized representative. Subject to appropriate skills and qualifications, the Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect local taxes, fees and charges. In case a bond is required for the purpose, the municipal government shall pay the premiums thereon in addition to the premiums of bond that may be required under the Local Government Code, RA 7160.

Section 2C.04. Administrative Provisions

- (a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.
- (b) Issuance and Posting of Official Receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

- (c) Invoices or Receipt. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- (e) Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of

the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

- (f) Issuance of Certification. The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty Pesos (P50.00).
- (g) Transfer of Business to Other Location. Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) Retirement of Business. Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

The Municipal Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose., the following procedural guidelines shall be strictly followed:

- a. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
- b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.

- (i) Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article D. Tax on Mining Operations

Section 2D.01. Definitions. When used in the Article.

- (a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) *Quarry Resources* means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2D.02. Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2%) based on the gross receipts for the preceding year of mining operations.

Section 2D.03. Situs of the Tax. Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Section 2D.04. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

- (a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 2D.05. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2D.06. Administrative Provision.

- (a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonment, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the

minerals or mineral products or quarry resources to be removed.

Article E. Tax on Forest Concessions and Forest Products

Section 2E.01. Definitions. When used in this article.

- (a) **Forest Products** means timber, pulp-wood/chipwood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (b) **Forest Lands** include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2E.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2E.03. Time of Payment The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Article F. Special Levy on Lands

Section 2F.01. Special Levy: Its Meaning. Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

Section 2F.02. Imposition of Levy. A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the municipality at a rate not exceeding sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith. The lands that will be the subject of this levy and the rules thereof shall be identified by ordinance.

Section 2F.03. Exemptions. The special levy shall not apply to lands owned by:

- (a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- (c) Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the municipality for the construction of such projects or improvements.

Section 2F.04. Time of Payment. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 2F.05. Collection and Accrual of Proceeds. Collection of special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the General Fund of the Municipality.

Section 2F.06. Administrative Provisions.

- (a) **Ordinance Imposing a Levy.** Tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Bayan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.

- (b) **Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon; notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- (c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the Municipal Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing the special levy, the Municipal Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- (d) **Taxpayer's Remedies Against Special Levy.** Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

Article G. Community Tax

Section 2G.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 2G.02. Individuals liable to Community Tax. Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00)

for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Section 2G.03. Juridical Persons Liable to Community Tax Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

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

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

Section 2G.04. Exemption. The following are exempted from the Community Tax:

Diplomatic and consular representatives; and Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 2G.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 2G.06. Time of Payment ; Penalties for Delinquency:

- (a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to

the Community Tax for that year.

- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 2G.07. Community Tax Certificate - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 2G.08. Presentation of Community Tax Certificate on Certain Occasions.

- (a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community tax Certificate shall not be required in connection with the registration of a voter.

- (b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.
- (c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 2G.09. Collection and Allocation of Proceeds of the Community Tax.

The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality .

In cases, where the community tax were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the general fund of the Municipality;

and

- (2) Fifty (50) percent shall accrue to the Barangay where the tax is collected.

CHAPTER III
PERMIT AND REGULATORY FEES
Article A. Mayor's Permit Fee on Business

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for.

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size	Number of workers
Cottage	PhP 500,000 and below	1 – 10
Small	Over PhP 500,000 to PhP 5M	11 – 99
Medium	Over PhP 5M to PhP 20M	100 – 199
Large	Over PhP 20M	200 and above

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

On business subject to graduated Fixed taxes:

	Amount of Tax Per Annum
1. On Manufacturers/Importers/Producers	
Cottage	P 500.00
Small	1,000.00
Medium	3,000.00
Large	6,000.00
2. On Banks and Financial Institutions	
Rural, Thrift and Savings Banks	P2,500.00
Commercial, Industrial and Development Banks	5,000.00
Universal Banks	10,000.00
3. On Contractors/Service Establishments	
Cottage	P 500.00
Small	2,000.00
Medium	5,000.00
Large	20,000.00

4.	On Wholesalers/Retailers/Dealers or Distributors	
	Cottage	P 300.00
	Small	400.00
	Medium	1,000.00
	Large	10,000.00
5.	On Transloading Operations	
	Small	P3,000.00
	Medium	7,000.00
	Large	10,000.00
6.	On Amusement Places	
	Small	P 500.00
	Medium	800.00
	Large	2,000.00
7.	On the Sale of Tobacco, Liquor and Spirits	
	Retail dealers on foreign liquors	P1,000.00
	Retail dealers on domestic liquors	700.00
	Retailers of distilled spirits	700.00
	Retailers of fermented liquors	500.00
	Tobacco dealers	500.00
	Retail dealers of manufactured tobacco	700.00
8.	On Other Businesses	
	Cottage	P 100.00
	Small	200.00
	Medium	500.00
	Large	1,000.00

Section 3A.02. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.03. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

(b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's

Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

- a. Location sketch of the new business
- b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
- c. A certificate attesting to the tax exemption if the business is tax exempt
- d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
- e. Tax clearance showing that the operator has paid all tax obligations in the municipality
- f. Barangay clearance
- g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.

2. For renewal of existing business permits

- a. Previous year's Mayor's permit
- b. Three (3) copies of the annual or quarterly tax payments
- c. Three (3) copies of all receipts showing payment of all regulatory fees as provided for in this Code
- d. Certificate of tax exemption from local taxes or fees, if exempt

Upon submission of the application, it shall be the duty of the proper authorities to verify if other municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other municipal tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall be refused to (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability to the government; (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly

below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

3. Issuance of Permit; Contents of Permit. Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Twenty Pesos (P20.00).

4. Posting of Permit. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

5. Duration of Permit and Renewal. The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

- (c) **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

Section 3A.05. Rules and Regulations on Certain Establishments.

- (a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.

Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or Ordinances.

- (b) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

**Article B. Permit Fee for Cockpits Owners/Operators/Licensees/
Promoters and Cockpit Personnel**

Section 3B.01. Definitions. When used in this Article:

- (a) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) *Bet taker or Promoter* refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (c) *Gaffer (taga-tari)* refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) *Referee (Sentenciador)* refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 3B.02. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

- (a) From the owner/operator/licensees of the cockpit:

1.	Application filing fee	P1,500.00
2.	Annual cockpit permit fee	7,000.00

- (b) From cockpit personnel

1.	Promoters/Hosts	P2,500.00
2.	Pit Manager	1,000.00
3.	Referee	500.00
4.	Bet Taker "Kristo/Llamador"	500.00
5.	Bet Manager "Maciador/Kasador"	500.00
6.	Gaffer "Mananari"	200.00
7.	Cashier	200.00
8.	Derby (Matchmaker)	200.00
9.	First Aider.Medic	200.00

Section 3B.03. Time and Manner of Payment.

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- (b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof January 20;
- (c) 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 on the birth month of the permittee.

Section 3B.04. Administrative Provisions.

- (a) *Ownership, operation and management of cockpit.* Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) *Establishment of cockpit.* The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.
- (c) *Cockpit-size and construction.* Cockpits 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 Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are 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.
- (d) *Participation to cockfighting activities.* 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 has registered and paid the fee herein required.
- (e) *Payment of fees.* Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3B.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 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.

Article C. Special Permit Fee for Cockfighting

Section 3C.01. Definitions. When used in this Article:

- (a) *Cockfighting* is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.

- (b) *Local Derby* is an invitational cockfight participated in by gamecocks or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) *International Derby* refers to an invitational cockfight participated in by local and foreign gamecocks or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

Section 3C.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi)	P 1,000.00
(b)	Special Derby Assessment from Promoters of:	
	Two-Cock Derby	2,000.00
	Three-Cock Derby	3,000.00
	Four-Cock Derby	4,000.00
	Five-Cock Derby	5,000.00

Section 3C.03. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and international derbies shall be excluded from the payment of fees herein imposed. Regular cockfights held during local fiestas and/or any day within the 9 day novena period shall also enjoy said exclusion from payment of fees provided however the conduct of such cockfight is approved by the local church authorities.

Section 3C.04. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3C.05. Administrative Provisions.

- (a) *Holding of cockfights.* Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and, if local church authorities allow, 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 (Bonifacio Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) *Cockfighting for entertainment of tourists or for charitable purposes.* Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national 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.
- (c) *Cockfighting officials.* Gaffers, referees, bet takers, or promoters and others as cited in Section 3B.02 shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 3C.06. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 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.

Article D. Permit Fee on Bicycles, Triscad, Motorized Triscad, Pedicabs, and Motorcycle and the Driving and/or Operation Thereof

Section 3D.01. Imposition of Fee. There shall be collected an annual registration fee and permit for every operated and the operation or driving thereof in this Municipality, in the following schedule:

	Rate of Fee Per Annum
(a) Registration	
Bicycle, owner's use	P 50.00
Bicycle, for hire	100.00
Pedaled Tricycle, owner's use	100.00
Pedaled Tricycle, for hire	200.00
Motor cab	500.00
(b) Permit for Operation/Driving	
Tricycle Operator/Proprietor	P 150.00
Tricycle Driver	100.00

Section 3D.02. Time and Manner of Payment. The fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For bicycles acquired after the first twenty (20) day of January, the permit fee shall be paid without penalty within the first twenty (20) days following its acquisition.

Section 3D.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3D.04. Administrative Provisions.

- (a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every cycle issued a permit upon payment of the cost thereof as determined by the Municipal Treasurer upon acquisition.
- (b) The Municipal Treasurer shall keep a registry of all bicycle, tricycles, pedicabs and motorized tricycles which shall include the following information:
 1. Make and brand of bicycle/motorcycle/tricycle;
 2. The name and address of the owner; and
 3. The number of metal plate.

Section 3D.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Hundred Pesos (P100.00) but not exceeding Two Hundred Pesos (P200.00) or imprisonment of not less than ten (10) days but not exceeding one (1) month, or both, at the discretion of the Court.

Article E. Registration Fee on Motorboats and Bagnets

Section 3E.01. Imposition of Fee. There shall be collected the following annual registration fee from the owner of each motorboats and bagnet operated within the Municipality:

- 1. Motorboats with engine of:
 - a) 3 horse power to 7 horse power P 20.00
 - b) 8 horse power to 14 horse power 30.00
 - c) 15 horse power to 16 horse power 50.00
 - d) 17 horse power and above 300.00

Section 3E.02. Service Fee for Color Coding. There shall be collected from the owner of motorboats and bagnet an annual service fee of Fifty Pesos (P50.00) for the color coding.

Section 3E.03. Time and Manner of Payment. The fee herein imposed shall be paid to the Municipal Treasurer within the first twenty (20) days of January or within the first twenty (20) days of each calendar quarter.

The corresponding fees for at least the current quarter shall be paid for each bagnet or motorboat newly acquired after the first twenty (20) days of January.

Section 3E.04. Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of tax due such surcharge to be paid at the same time and in the same manner as the tax due.

Section 3E.05. Administrative Provisions. The Municipal Treasurer shall keep a registry of all motorboats and bagnet issued a Mayor’s Permit which shall contain among others the name and address of the owner.

Article F. Permit Fee on Ambulant and Itinerant Amusement Operators

Section 2F.01. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like	P 500.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances	500.00
Special Parlor Games (without betting)	1,000.00

Section 2F.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article G. Building Permit and Related Fees

Section 3G.01. Building Permit and Related Fees. There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permit fees, signboard permit fees, plumbing inspection permit fees, sanitary inspection fees, mechanical installation and inspection fees, and such other

imposition as may be prescribed by the Department of Public Works and Highways on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within this municipality in the exercise of regulatory powers over public and private buildings and structures in accordance with the rules and regulations implementing Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines.

Section 3G.02. Imposition of Fees. There shall be collected the following fees from any person who shall construct, renovate, repair and/or rehabilitate buildings and other structures within the territorial jurisdiction of the municipality, to wit:

(a) Building Permit	
a.1 Residential	P5.00/fraction of P1,000.00
a.2 Commercial/Industrial	10.00/fraction of P1,000.00
(b) Certificate of Occupancy	
b.1 Residential	500.00
b.2 Commercial/Industrial	1,000.00
(c) Electrical Installation Inspection Fee (for residential only)	50.00
(d) Annual Inspection Fee	2,000.00
(e) All electrical accessories:	
1. Lighting and power system:	
a. For each electric or telephone poll	20.00
b. For each light, switch or convenient outlet	10.00
c. For each remote switch	10.00
d. For each remote control master switch	20.00
2. Additional for each of the following:	
a. Appliances:	
Range and heater 1 kw or less	10.00
b. For each additional 1 kw or fraction thereof	4.00
c. Each refrigerator or freezer	10.00
d. Each washing machine or dryer	10.00
e. For hair cutting apparatus or hair dryer	10.00
f. Electric fan	5.00
g. Each electric typewriter or adding machine	10.00
3. Air conditioning system:	
a. For each conditioning outlet	10.00
b. Unit or window type:	
-Each unit of 1HP (.746 kw)	10.00
-Each unit of more than 1 HP	15.00
c. Package or centralized:	
-Three (3) HP 2.3 kw. or less than 5 HP	50.00
-For succeeding HP	10.00
d. Blower and air handling unit:	
-For each motor one half (1/2) or less	20.00
4. Electrical equipment apparatus:	
a. For each bell, annunciator system	10.00

b. For each bare (light) lamp	15.00
c. For each fire alarm unit	10.00
d. For each flasher, beckon light	10.00
e. For X-ray machine equipment	20.00
f. For each battery rectifier	20.00
g. For each electric welder – 1 st KVA/KW	20.00
h. For each telephone switch board (PRX, PABX, etc.)	
For each truckline	10.00
For each telephone apparatus	10.00
5. Temporary light for celebrations, fiestas, etc:	
For each light, switch, convenience outlet	10.00
6. Temporary light construction shall be charged the same regular fees provided for in this section	
7. Other electrical apparatus or appliances otherwise provided for in this article	20.00
8. Permit fee for inspection and other miscellaneous fees:	
a) For each inspection	50.00
b) For each separation, alteration, reconnection or relocation of electric motor	20.00
c) For condemnation	25.00
d) For insurance or cancellation of wiring permit	20.00
e) For each true copy and certification of electrical certificate	20.00

Section 3G.03. Time and Manner of Payment. The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of the building permit.

Section 3G.04. Accrual of Payment. The building permit fees shall accrue entirely to this municipality.

Article H. Registration and Transfer Fees of Large Cattle.

Section 3H.01. Definition. For purposes of this Article, "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Section 3H.02. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee	Service Fee
(a) For Certificate of Ownership	P5.00	P100.00
(b) For Certificate of Transfer	2.00	100.00

The transfer fee shall be collected only once if a large cattle is transferred more than once in a day.

Section 3H.03. Time and Manner of Payment. The registration fee shall be paid to the

Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3H.04. Administrative Provisions.

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it.

No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 3H.05. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article I. Permit Fee for Excavation

Section 3I.01. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

- | | | |
|-----|--|---------------|
| (a) | For crossing streets with concrete pavement: | Amount of Fee |
| 1. | For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.) | P1,500.00 |
| 2. | For crossing across base of streets with concrete pavement, per linear meter (boring method) | P 150.00 |
| (b) | For crossing streets with asphalt pavement: | |
| 1. | Minimum fee | P 500.00 |
| 2. | Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m) | P 100.00 |

- (c) For crossing the streets with gravel pavement:
 - 1. Minimum fee P 100.00
 - 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters) P 50.00
- (d) For crossing existing curbs and gutters resulting in the damage P 150.00
- Treasure hunter permit per excavation site Outside of the abovementioned areas P 500.00
- Additional fee for every one (1) day of delay In excess of excavation period provided in the Mayor's permit P 100.00

Section 3I.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit equal to the amount required for restoration to be determined by the Municipal Engineer shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within three (3) days after the purpose of the excavation is accomplished.

Section 3I.03. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Sta. Cruz unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- (b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article J. Fee for Sealing and Licensing of Weights and Measures

Section 3J.01. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

	Amount of Fee
(a) For sealing linear metric measures:	
Not over one (1) meter	P 50.00
Measure over one (1) meter	70.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	P100.00
Over ten (10) liters	150.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	P 50.00
With capacity of more than 30 kg. but not more than 300 kg.	150.00
With capacity of more than 300 kg. but not more than 3,000 kg.	P 500.00
With capacity of more than 3,000 kg.	1,000.00
(d) For sealing apothecary balances of precision	P 200.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of weights for use therewith	P100.00
For each extra weight	20.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (P100.00) for each instrument shall be collected.	

Section 3J.02. Registration of Weights and Measures. Newly acquired weights and measures for business operations shall be imposed a registration fee of ½ % less the amount imposed for sealing and licensing as follows:

	Amount of Fees
(a) For Linear Metric measures:	
Not over one (1) meter	P 25.00
Over one (1) meter	35.00
(b) For metric measures of capacity:	
Not over ten (10) liters	P 50.00
Over ten (10) liters	75.00
(c) For metric instruments of weights:	
With capacity of not more than 30 kg.	P 25.00
With capacity of more than 30 kg. But not more than 300 kg.	P 75.00

With capacity of more than 300 kg. But Not more than 3,000 kg.	P250.00
With capacity of more than 3,000 kg.	P500.00
(d) For apothecary balances of precision	P100.00
(e) For scale or balance with complete set of weights:	
Each scale or balance or other balances with complete set of weights for use therewith	P 50.00
For each extra weight	P 10.00

Section 3J.03. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt for one year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid there for within the prescribed period shall subject the owner or user to a surcharge of five hundred per cent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3J.04. Place of Payment. The fees herein levied shall be paid in the municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure, shall pay the fee in the municipality where he maintains his residence.

Section 3J.05. Exemptions.

- (a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (b) Dealers of weights and measures instruments intended for sale.

Section 3J.06. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serves as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.
- (c) The Municipal Treasurer or his deputies shall conduct periodic physical

inspection and test weights and measures instruments within the locality.

- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Section 3J.07. Fraudulent Practices Relative to Weights and Measures and Corresponding Penalties.

- (a) Fraudulent practices relative to weights and measures. Any person, other than the official sealer of weights and measures:

1. Who places an official tag or seal upon any instrument of weights or measures or attaches it thereto; or
2. Who fraudulently imitates any mark, stamp or brand, tag or other characteristic sign used to indicate that weights and measures have been officially sealed; or
3. Who alters in any way the certificate given by the sealer as an acknowledgment that the weights and measures mentioned therein have been duly sealed; or
4. Who makes or knowingly sells or uses any false or counterfeit stamps, tag, certificate, license, or any dye for printing or making stamps, tags, certificates, or licenses which is an imitation of, or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
5. Who alters the written or printed figures or letters on any stamp, tag, certificate of license used or issued; or
6. Who has in his possession any such false, counterfeit restored or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in payment of fees or charges imposed in this article; or
7. Who procures the commission of any such offense by another; shall for each of the offense above, be fined by not less than Two Hundred Pesos (P200.00) nor more than Two Thousand Pesos (P2,000.00) or imprisonment of not less than three (3) months nor more than one (1) year, or both, at the discretion of the Court.

- (b) Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:

1. Any person making a practice of buying or selling goods by weights and/or measures, or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished by a fine or not exceeding Five Hundred Pesos (P500.00) or by imprisonment of not more than twelve (12) months, or both at the discretion of the Court.

2. If, however, such scale, balance, weight or measure, has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of an authorized sealer or inspector of weights and measures, be sealed, and the owner, possessor or user of the same shall be subject to no penalty except a surcharge equal to three (3) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.
- (c) Any person, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or who knowingly uses any false scale or balance, weight or measure, whether sealed or not shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or by imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.
 - (d) Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure of any article bought or sold by weight or measure, fraudulently misrepresents the weights or measures thereof shall be punished by a fine of [not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or by imprisonment of not less than one (1) month and not more than six (6) months, or both at the discretion of the Court.

Section 3J.08. Administrative Penalties. The Municipal Treasurer may compromise the following acts or omission not constituting fraud.

- (a) Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

	Penalty
1. When correct	P 200.00
2. When incorrect but within tolerable allowance of defect or short measure	1,000.00
- (b) Failure to produce weight and measure tag or license or certificate upon demand but the instrument is duly registered

1. When correct	P 200.00
2. When incorrect but within tolerable allowance of defect or short measure	200.00
- (c) Any person found violating any of the above two (2) provisions for the second time shall be fined twice the above penalty.

Article K. Permit Fee on Film-Making

Section 3K.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

Rate of Fee Per Filming

a.	Commercial movies	P1,000.00/film
b.	Commercial advertisements	1,000.00/film
c.	Documentary film	500.00/film
d.	Videotape coverage	300.00/coverage

In cases of extension of filming time, the additional amount required must be paid prior to extension to filming time.

Section 3K.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit three (3) days before location-filming is commenced.

Article L. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 3L.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this municipality.

Rate of Fee Per Annum

a.	Handtractors	P 200.00
b.	Light Tractors	300.00
c.	Heavy Tractors	400.00
d.	Bulldozer	1,000.00
e.	Forklift	600.00
f.	Heavy Graders	1,000.00
g.	Light Graders	600.00
h.	Mechanized Threshers	400.00
i.	Manual Threshers	200.00
j.	Cargo Truck	200.00
k.	Dump Truck	600.00
l.	Road Rollers	1,000.00
m.	Payloader	1,000.00
n.	Primemovers/Flatbeds	1,000.00
o.	Backhoe	1,000.00
p.	Rockcrusher	2,000.00
q.	Batching Plant	2,000.00
r.	Transit/Mixer Truck	600.00
s.	Crane	2,000.00
t.	Other agricultural machinery or heavy equipment not enumerated above	200.00

Section 3L.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 3L.03. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article M. Permit Fees on Tricycle Operation

Section 3M.01. Definitions. When used in this Article,

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3M.02. Imposition of Fees. There shall be collected the following fees from applicants of motorcycle cab operators permit and motorcycle for hire (habal-habal) operators in the following schedule:

Rate of Fee Per Unit	Filing fee
1) Motorcycle cab operators permit	P300.00
2) Motorcycle for hire (habal-habal) operators permit	P200.00
Fare adjustment fee for fare increase	
1) Motorcycle cab operators permit	P150.00
2) Motorcycle for hire (habal-habal) operators permit	P100.00
Filing fee for amendments	
1) Motorcycle cab operators permit	P100.00
2) Motorcycle for hire (habal-habal) operators permit	P 80.00

Section 3M.03. Time of Payment.

- (a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- (b) The filing fee shall be paid upon application for an MTO based on the number of units.
- (c) Filing fee for amendment of MTO shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTO.

Section 3M.04. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- (b) The Sangguniang Bayan of this municipality shall:
 - 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 - 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 - 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 - 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 - 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
 - 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
 - 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- (c) The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

The official rate to be initially adopted shall be a minimum fee of Five Pesos (P 5.00) plus 0.25 centavos (P0 25) per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan. (Rates to be verified upon return to station)

Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

- (d) The zones must be within the boundaries of this municipality. The existing zones which covers the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- (e) For the purpose of this Article, the Sangguniang Bayan shall constitute the Municipal Tricycle Operator’s Permit (MTOP) Regulatory Board.
- (f) The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

**Article N. Permit Fee on Occupation/Calling
Not Requiring Government Examination**

Section 3N.01. Imposition of Fees. There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally Considered “Offensive and Dangerous Business Establishments”	P 50.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P 50.00
(c) On employees and Workers in food or eatery establishment	P 50.00
(d) On employees and workers in night or night and day establishment	P 50.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified “hilot”, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	P 50.00

Section 3N.02. Exemption - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 3N.03. Person Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

- (a) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
- (b) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
- (c) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (d) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.
- (e) Employees and workers in food or eatery establishments such as but not limited to the following:

Employees and workers in canteen, carinderia, catering services, bakeries,

ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;

Stallholders, employees and workers in public markets;
Peddlers of cook or uncooked foods;
All other food peddlers, including peddlers of seasonal merchandise.

- (f) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

- (g) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

Section 3N.04. Time and Manner of Payment- The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 3N.05. Surcharge for Late Payment. - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

Newly hired workers and/or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to starts working.

The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar.

Section 3N.06. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.
- (b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article O. Permit fee for the Storage of Flammable and Combustible Materials

Section 3O.01. Imposition of Fees. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

- (a) Storage of gasoline, diesel, fuel, kerosene and similar products
 - Less than 500 liters P 400.00
 - 500 liters to 2,000 liters 800.00
 - 2001 liters to 5,000 liters 1,200.00
 - 5,001 liters to 20,000 liters 1,600.00
 - 20,001 liters to 50,000 liters 2,000.00
 - 50,001 liters to 100,000 liters 3,000.00
 - Over 100,000 liters 5,000.00
- (b). Storage of cinematographic film P1,000.00
- (c). Storage of celluloid P1,000.00
- (d). Storage of calcium carbide
 - (1) Less than 50 cases P 600.00
 - (2) 50 to 99 cases 1,000.00
 - (3) 100 or more cases 1,600.00
- (e) Storage of tar, resin and similar materials
 - (1) Less than 1,000 kls. P1,000.00
 - (2) 1,000 to 2,500 kls. 1,200.00
 - (3) 2,500 to 5,000 kls. 1,400.00
 - (4) Over 5,000 kls. 1,600.00
- (f) Storage of coal deposits
 - (1) Below 100 tons P5,000.00
 - (2) 100 tons or above 8,000.00
- (g) Storage of combustible, flammable or explosive substance not mentioned above P5,000.00

Section 3O.02. Time of Payment.- The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3O.03. Administrative Provisions.

No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

Article P. Permit and Inspection Fee on Machinerics and Engines

Section 3P.01. Imposition of Fees.- There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

- (a) Internal combustibile engines:
 - (1) 2 HP and below P400.00
 - (2). 5HP and below but not lower than 3 HP 450.00
 - (3) 10HP and below but not lower than 5 HP 500.00
 - (4) 14HP and below but not lower than 10HP 600.00
 - (5) Above 15HP 600.00
- (b) Other stationery engines or machines:
 - (1) 3 HP and below P400.00
 - (2) 5 HP and below but not lower than 3 HP 500.00
 - (3) 10 HP and below but not lower than 5 HP 600.00
 - (4) 14 HP and below but not lower than 10 HP 700.00
 - (5) Above 14 HP 800.00
- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

Section 3P.02. Time of Payment.- The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 3P.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article

Article Q. Permit Fee for Inspection and Verification of Subdivision

Section 3Q.01. Imposition of Fees. There shall be collected a Mayor’s Permit Fee for the verification and inspection of subdivision in this municipality, in accordance with the rates prescribed by the HLURB, as follows:

Permit Fee for Verification:	Annual Fee
(1) For subdivision less than five (5) has.	P 500.00

- (2) For subdivision from five (5) to less than ten (10) has. 1,000.00
- (3) For subdivision over ten (10) has. 2,000.00

In addition, subdivision owner shall pay an annual fee of Ten Pesos (P10.00) for verification and inspection per hectare or fraction thereof until the construction of the roads, bridges, drainage system, installation of electric post, and water system, if any are complete.

Final Permit for Inspection:

- (1) For the first twenty (20) linear meters P150.00
- (2) For every meter in excess of linear meters 2.50
- (3) Streets:
 - a. For the first square meter 50.00
 - b. For every sq. m. in excess of 20 sq. m. 2.50
- (4) Reinforced concrete culvert for every meter 5.00
- (5) Bridge 150.00

If upon verification and inspection, it is found out that the subdivision is of a bigger area than what was reported as its areas, the applicant shall pay the fees corresponding to the area difference and the official receipt therefor shall be presented to the Mayor before final action is taken on the application.

Section 3Q.02. Time of Payment. The fees imposed in this article shall be paid by the subdivision owner or his representative to the Municipal Treasurer before verification or inspection is conducted.

Section 3Q.03. Administrative Provisions. The Municipal Mayor shall administer the provision of this article and other existing ordinance, executive orders, laws, regulating to, and governing subdivision and housing projects.

Article R. Permit Fee for Zoning/ Locational Clearance

Section 3R.01. Imposition of Fees. There shall be collected a Mayor’s Permit Fee for Zoning/Locational Clearance for all structures a constructed in this municipality in accordance with existing ordinance and laws.

I. Zoning/Locational Clearance Fees

(a) Single residential structure attached or detached

- 1. P100,000 and below P200.00
- 2. Over P100,000 to P200,000 400.00
- 3. Over P200,000 500.00 plus 1/10 of 1% in excess of P200,000

(b) Apartments/Townhouses

- 1. P500,000 and below P1,000.00
- 2. Over P500,000 to P2,000,000 1,500.00
- 3. Over P2,000,000 2,500.00 plus 1/10 of 1% of cost in excess of P2 M regardless of the number of doors

(c) Dormitories

- | | |
|-------------------------|--|
| 1. P2,000,000 and below | P2,500.00 |
| 2. Over P2,000,000 | 2,500.00 plus 1/10 of 1% of cost in excess of P2 M regardless of the number of doors |

(d) Institutional

- Project cost of which is:
- | | |
|---------------------|---|
| 1. Below P2,000,000 | P2,000.00 |
| 2. Over P2,000,000 | 2,000.00 plus 1/10 of 1% of cost in excess of P2M |

(e) Commercial, Industrial and Agro-Industrial Project Cost of which is:

- | | |
|----------------------------------|---|
| 1. Below P100,000 | P1,000.00 |
| 2. Over P100,000 to P500,000 | 1,500.00 |
| 3. Over P500,000 to P1,000,000 | 2,000.00 |
| 4. Over P1,000,000 to P2,000,000 | 3,000.00 |
| 5. Over P2,000,000 | 5,000.00 plus 1/10 of 1% of cost in excess of P2M |

(f) Special Uses/Special Projects

(Gasoline station, cell sites, slaughterhouse, treatment plant, etc.)

- | | |
|---------------------|---|
| 1. Below P2,000,000 | P5,000.00 |
| 2. Over P2,000,000 | 5,000.00 plus 1/10 of 1% of cost in excess of P2M |

(g) Alteration/Expansion *(affected areas/cost only)* same as original application

II. Subdivision and Condominium Projects (under P.D. 957)

(A) Approval of Subdivision Plan (including Townhouses)

- | | |
|--|---|
| 1. Preliminary Approval and Locational Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP) | P250.00/ha. or a fraction thereof |
| - Inspection Fee | 1,000.00/ha. regardless of density |
| 2. Final Approval and Development Permit | P2,000.00/ha. regardless of density |
| - Additional Fee on Floor Area of houses and building sold with lot | 2.00/sq.m. |
| - Inspection Fee
<i>(projects already inspected for PALC application may be not charged inspection fee)</i> | 1,000.00/ha. regardless of density |
| 3. Alteration of Plan (affected areas only) | same as final approval and development permit |

4. Certificate of Registration Processing Fee	P2,000.00
5. License to Sell (per saleable lot)	150.00
- Additional Fee on Floor Area of houses and building sold with lot	10.00/sq.m.
- Inspection Fee	1,000.00/ha. regardless of density
6. Certificate of Completion	
- Certificate Fee	P 150.00
- Processing Fee	2,000.00/ha. regardless of density
7. Extension of Time to Develop	P 350.00
- Inspection Fee (<i>affected/unfinished areas only</i>)	1,000.00/ha. regardless of density

(B) Approval of Condominium Project
Final Approval and Development Permit

1. Processing Fee	
a. Land Area	P 5.00/sq.m.
b. No. of Floors	200.00/floor
c. Building Areas	4.00/sq.m.
- Inspection Fee	12.00/sq.m. of GFA
2. Alteration of Plan (affected areas only)	same as final approval and development permit
3. Conversion (affected areas only)	same as final approval and development permit
4. Certificate of Registration	
- Processing Fee	P2,000.00
5. License to Sell	
a. Residential (saleable areas)	P 12.00/sq.m.
b. Commercial/Office (saleable areas)	25.00/sq.m.
6. Extension of Time to Develop	
- Processing Fee	P 350.00
- Inspection Fee (<i>affected/unfinished areas only</i>)	12.00/sq.m. of GFA
7. Certificate of Completion	
- Certificate Fee	P 150.00
- Processing Fee	12.00/sq.m. of GFA

(C) Projects under BP 220

a). Subdivision

1. Preliminary Approval and Locational Clearance	
a. Socialized Housing	P 75.00/ha.
b. Economic Housing	150.00/ha.
- Inspection Fee	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	500.00/ha.

2. Final Approval and Development Permit	
- Processing Fee	
a. Socialized Housing	P 500.00/ha.
b. Economic Housing	1,000.00/ha.
- Inspection Fee	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	500.00/ha.
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	same as final approval and development permit
4. Building Permit (floor area of housing unit)	P 5.00/sq.m.
5. Certificate of Registration	
- Application Fee	
a. Socialized Housing	P 350.00
b. Economic Housing	500.00
6. License to Sell (per saleable lot)	
a. Socialized Housing	P 20.00/lot
b. Economic Housing	50.00/lot
(Additional fee on floor area of houses/ building sold with lot)	
	2.00/sq.m.
- Inspection Fee *	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	500.00/ha.
7. Extension of Time to Develop	
- Filing Fee	
a. Socialized Housing	P 350.00
b. Economic Housing	350.00
- Inspection Fee (affected/unfinished areas only)	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	500.00/ha.
8. Certificate of Completion	
- Certificate Fee	
a. Socialized Housing	P 150.00
b. Economic Housing	150.00
- Processing Fee	
a. Socialized Housing	P 200.00/ha.
b. Economic Housing	500.00/ha.
9. Occupancy Permit	
- Inspection Fee	
(saleable floor area of the housing unit)	
a. Socialized Housing	P 5.00/sq.m.
b. Economic Housing	5.00/sq.m.

b.) Condominium

1. Preliminary Approval and

Locational Clearance	P 500.00
2. Final Approval and Development Permit	
a. Total Land Area	P 5.00/sq.m.
b. Number of Floor	100.00/floor
c. Building Area	2.00/sq.m. of GFA
- Inspection Fee	2.00/sq.m. of GFA
3. Alteration of Plan (attached areas only)	Same as Final Approval and Development Permit
4. Certificate of Registration	P 500.00
5. License to Sell	P 5.00/sq.m.
6. Extension of Time to Develop	P 350.00
- Inspection Fee (FA x P2 x % of remaining development cost)	P 2.00/sq.m. of saleable area
7. Certificate of Completion	
- Certificate Fee	P 150.00
- Processing Fee	P 3.00/sq.m. of GFA

(D) Approval of Industrial/Commercial Subdivision

1. Preliminary Approval and Locational Clearance	P 300.00/ha.
- Inspection Fee	1,000.00/ha. regardless of location
2. Final Approval and Development Permit	P5,000.00/ha. regardless of location
- Inspection Fee (Projects already inspected for PALC application may not be charged inspection fee)	1,000.00/ha. regardless of location
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Certificate of Registration	P2,000.00
5. License to Sell	P 2.00/sq.m. of the land area
- Inspection Fee*	1,000.00/ha. regardless of location
6. Extension of Time to Develop	P 350.00
- Inspection Fee (affected/unfinished areas only)	1,000.00/ha.
7. Certificate of Completion	
a. Industrial	P 350.00/ha. regardless of location
b. Commercial	500.00/ha. regardless of location

(E) Approval of Farmland Subdivision

1. Preliminary Approval and

Locational Clearance	P 200.00/ha.
- Inspection Fee	500.00/ha.
2. Final Approval and Development Permit	P1,000.00/ha.
- Inspection Fee	500.00/ha.
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Certificate of Registration	P2,000.00
5. License to Sell	P 500.00/lot
- Inspection Fee*	1,000.00/lot
6. Extension of Time to Develop	P 350.00
- Inspection Fee (affected/unfinished areas only)	1,000.00/ha.
7. Certificate of Completion	
- Certificate Fee	P 150.00
- Processing Fee	1,000.00/ha.

(F) Approval of Memorial Park/Cemetery Project/Columbarium

1. Preliminary Approval and Locational Clearance	
a. Memorial Projects	P 500.00/ha.
b. Cemeteries	200.00/ha.
c. Columbarium	2,500.00/ha
- Inspection Fee	
a. Memorial Projects	P1,000.00/ha.
b. Cemeteries	500.00/ha.
c. Columbarium	12.00/sq.m. of GFA
2. Final Approval and Development Permit	
a. Memorial Projects	P 2.00/sq.m.
b. Cemeteries	1.00/sq.m.
c. Columbarium	200.00/floor
	4.00/sq.m. of GFA
	5.00/sq.m. of land area
- Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Projects	P1,000.00/ha.
b. Cemeteries	500.00/ha.
c. Columbarium	12.00/sq.m. of GFA
3. Alteration Fee	Same as Final Approval and Development Permit
4. Certificate of Registration	P2,000.00
5. Licenses to Sell	
a. Memorial Projects	P 50.00/2.5 sq.m.

- Apartment Type	20.00/ unit
b. Cemeteries	20.00/tomb
c. Columbarium	50.00/vault
- Inspection Fee*	
a. Memorial Projects	P1,000.00/ha.
b. Cemeteries	500.00/ha.
c. Columbarium	-
6. Extension of Time to Develop	P 350.00
- Inspection Fee (affected/unfinished areas only)	
a. Memorial Projects	P1,000.00/ha.
b. Cemeteries	500.00/ha.
c. Columbarium	12.00/sq.m. of the remaining GFA
7. Certificate of Completion	
- Certificate Fee	P 150.00
- Processing Fee	
a. Memorial Projects	P1,000.00/ha.
b. Cemeteries	500.00/ha.
c. Columbarium	4.00/sq.m. of GFA

(G)Other Transactions/Certifications

a.) Application/Request for:	
1. Advertisement Approval	P 500.00
2. Cancellation/Reduction of Performance Bond	2,000.00
3. Lifting of Suspended Licenses to Sell	2,000.00
4. Exemption from Cease and Desist Order	150.00
5. Clearance to Mortgage	1,000.00
6. Lifting of Cease and Desist Order	2,000.00
7. Change of Name/Ownership	1,000.00
8. Voluntary Cancellation of CR/LS	1,000.00
9. Revalidation/Renewal of Permit (Condo.)	50% of assessed current processing fees including inspection fee
b.) Other Certifications	
1. Zoning Certifications	P 200.00/title
2. Certification of Town Plan/ Zoning Ordinance Approval	150.00
3. Certification of New Rights/Sales	150.00
4. Certificate of Registration (form)	150.00
5. License to Sell (form)	150.00
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	150.00
7. Others, to include:	
a. Availability to records/public request	200.00
b. Certificate of no records on file	200.00
c. Certification of with/without CR/LS	200.00
d. Certified xerox copy of documents (report size)	
- document of five (5) pages or less	30.00
- every additional page	3.00
e. Photocopy of documents	2.00

(H) Registration of Dealers/Brokers/Salesman

1. Dealers/Brokers	P 500.00
2. Salesmen/Agents	200.00

(I) Homeowner Associations (HOA)

1. Registration of HOA	
Examination/Registration	
- Articles of Incorporation	650.00
- By-laws	650.00
- Books	200.00
2. Amendments	
- Articles of Incorporation	500.00
- By-laws	500.00
3. Dissolution of Homeowners Assn.	500.00
4. Certification of the new set of officers	350.00
5. Other Certifications	150.00
- Inspection Fee (CMP Projects)	500.00/ha.

(J) Legal Fees

1. Filing Fee	P1,000.00
2. Additional Fee for claims (for refund, damages, attorney's fees, etc.)	
a) Not more than P20,000	120.00
b) More than 20,000 but less than 80,000	400.00
c) P80,000 or more but less than P100,000	600.00
d) P100,000 or more but less than P150,000	1,000.00
e) For each P1,000 in excess of P150,000	5.00
3. Petition for Review	2,000.00
4. Pauper-litigants are exempt from payment of legal fees	
a) Those whose gross income is not more than P6,000/month and residing within Metro Manila	
b) Those whose gross income is not more than P4,000/month and residing within Metro Manila	
c) Those who do not own real property	
5. Government agencies and its instrumentalities are exempted from paying legal fees	
6. Local government and government owned or controlled corporations with or without independent charters are not exempted paying legal fees	

(K) UPLC Legal Research Fee

Computation of Legal Research Fee for the University of the Philippines Law Center (UPLC) remains at One Percent (1%) of every fee charged but shall in No Case Be Lower than P10.00

(L) Research/Service Fee (50% discount for students)

a. 1. Photocopy (Maps; Subd./Condo.Plans; presentation size)	P 100.00
2. Hard Copy from Diskettes (License to Sell data)	30.00 1 st 5 pages; P5/page in excess of 5
3. Electronic File (License to Sell available data)	500.00/diskette; additional P50 for rush job
4. Electronic File (Land Use Maps available)	10,000.00
5. Certified True Copy – Map (Land Use Plan)	100.00
b. Sale of Forms, Publications, etc.	
1. Proforma-Articles of Incorporation and By-Laws	P 150.00
2. Books and other HLURB publications*	
a. CLUP Guidelines:	
Volume I Demography	120.00
Volume II Social Sector	380.00
Volume III Economic Sector	380.00
Volume IV Infrastructure and Utilities Sector	250.00
Volume V Land Use	300.00
Volume VI Local Administration	100.00
Volume VII Mapping	250.00
Volume VIII Report Writing	50.00
Volume IX Plan Review, Adoption and Approval Process	230.00
Volume X Model Zoning Ord.	150.00
b. PD 957	200.00
c. BP 220	200.00
d. Planning Strategically Guidelines	200.00

**subject to change depending on printing cost*

Section 3R.02. Time of Payment -The fees in this Article shall be paid by the applicant or his representative to the Municipal Treasurer when zoning/locational clearance is granted.

Section 3R.03. Administrative Provision -The Municipal Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning/locational clearance.

**Article S. Permit Fee for Temporary Use of Roads, Streets,
Sidewalk, Alleys, Patios, Plazas and Playgrounds**

Section 3S.01. Imposition of Fee. Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their

construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

- | | | |
|----|------------------|---|
| a. | For construction | P100.00/sq.m.
per week
or fraction
thereof |
| b. | Others | P100.00/sq.m. per day |

For wake and other charitable, religious and educational purposes, use and/or occupancy is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

Section 3S.02. Time of Payment. The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

Section 3S.03. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

Article T. Permit Fee for the Conduct of Group Activities

Section 3T.01. Imposition of Fees. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

	Amount of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P 200.00
2. Dances	200.00
3. Coronation and ball	300.00
4. Promotional sales	400.00
5. Other Group Activities	200.00

Section 3T.02. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 3T.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3T.04. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article U. Registration Fee on Municipal Tourism Activities

Section 3U.01. Imposition of Fees. There is hereby levied a fee on the registration of Mt. Apo climbers/trekkers and tubing and rafting activities as follows:

	Rate of Fee
1. Mount Apo Climbers/Trekkers:	
a. Local Tourist	P 100.00/person
b. Foreign Tourist	P 200.00/person
2. Tubing and Rafting Activities	
a. Local Tourist	P 25.00/person
b. Foreign Tourist	P 50.00/person
3. Spelunking	
a. Local Tourist	P 50.00/person
b. Foreign Tourist	P 100.00/person
4. Scuba Diving	
a. Local Tourist	P 50.00/person
b. Foreign Tourist	P 100.00/person

Section 3U.02. Collection of Exit Fee. Any trekker or climber using Sitio Colan, Barangay Sibulanas exit trail in trekking/climbing Mt. Apo shall pay an exit fee of Two Hundred (P200.00) pesos.

Section 3U.03. Sharing of Collection. The exit fee shall be collected by the barangay through a deputized collector and remitted to the municipal government who shall facilitate the implementation of the sharing scheme as follows:

IPAF-DENR	-	20%
Municipal Government	-	40%
Barangay Government	-	20%
Mun. Tribal Council/IP	-	20%

Section 3U.04. Time and Manner of Payment. All fees imposed in this article other than the exit fee shall be paid to the Municipal Treasurer within two (2) days before the actual activity.

Article V. Berthing Fee

Section 3V.01. Imposition of Fees. There is imposed a fee of five centavos (P0.05) per registered gross ton overseas trade which berths at a pier, wharf, bulk-head wharf, coastal shores, river or channel which makes fast to any vessel lying at such wharf or pier, or for coming and mooring within any slip, channel, basin or river, or canal, forming part of the municipal waters of Sta. Cruz, for the purpose of discharging and/or landing cargoes for

every twenty-four (24) hours.

Provided however, that in case of a vessel engaged in Philippine Coast wide Trade, including barges and lighters towed by such vessel, the fee shall be fifty percent (50%) of the above-mentioned berthing charge.

Provided further, that vessels of less than one hundred (100) gross tons are hereby exempted.

Section 3V.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative before loading or unloading.

Section 3V.03. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than ten (10) days but not exceeding one (1) month, or both, at the discretion of the Court.

Section 3V.04. Administrative Provisions. All goods, products, commodities and equipments sheltered or harbored in the wharf premises should be removed by its owners or their representatives within twelve (12) hours from the time of its delivery or unloading goods, products, commodities and equipments not removed within the period prescribed herein shall be charge additional storage fee equivalent to fifty percent (50%) of the wharfage or service charge originally imposed.

The wharfinger or any employee designated as such by the Municipal Treasurer shall keep a complete record of goods, products, commodities and equipments sheltered and/or harbored in the wharf premises and the releases thereof.

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	Amount of Fee
(a) For every page or fraction thereof (not including the certificate and notation) plus P2.50 for every additional page	P 50.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P 50.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	P 50.00
(d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	P 50.00
(e) Photocopy or any other copy produced by	

* *RTC imposed*

	Filing Fee for Migrant Petitioner:		
	Change of First Name		1,000.00
	- Service Fee		500.00
	Correction of Clerical Error		500.00
	- Service Fee		500.00
	Change of name for non-migrant		1,000.00
	- Service Fee		500.00
8.	Other legal documentation for record purposes	P	3,000.00
9	Fees for Delayed Registration		
	1. Birth (delay of 30 days after birth)	P	200.00
	2. Marriage (delay of 30 days after marriage)		500.00
	3. Death (delay of 30 days after death)		200.00
	4. Court Order (delay of 30 days after issuance of order)		500.00*
10.	Fees for Timely Registration		
	1. Birth	P	70.00
	2. Marriage		70.00
	3. Death		70.00
	4. Court Order		70.00
(b)	For Certified Copies of any Document		
	1. Local	P	100.00
	2. Foreign		500.00
(d)	Burial Fees:		
	1. Burial Permit Fee or transfer of cadaver	P	200.00
	2. Fee for exhumation of cadaver	P	200.00
	3. Fee for removal of cadaver	P	200.00

Section 4B.02. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- (c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 4B.03. Time of Payment. The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

* *RTC imposed*

Section 4B.04. Administrative Provision. A marriage license shall not be issued unless the following certifications are issued by the Municipal Social Welfare and Development Office (Marriage Counseling Certificate) and Municipal Health Office (Family Planning Certificate)

Article C. Police Clearance Fee

Section 4C.01. Imposition Fees There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

	Amount of Fee
1. For employment, scholarship, study grant, and other purposes not hereunder specified	P 50.00
2. For change of name	200.00
3. For application for Filipino citizenship	1,000.00
4. For passport or visa application	150.00
5. For firearms permit application	1,500.00
6. For PLEB clearance	500.00
7. Mayor and Police Clearance to transfer or ship-out of the following:	
a. Large cattle per head	P 40.00
b. Hogs or Pigs per head	20.00
c. Goats, sheeps, dogs, and other animals, per head	10.00
d. Fowls:	
1) First 20 head	10.00
2) From 21 to 50 heads	20.00
3) More than 50 heads	100.00
4) Gamecocks or fighting cocks, per head	40.00
e. Rice, corn, palay and other cereals, per sack	2.00
f. Miscellaneous logs and lumber per truck load or fraction thereof	100.00
g. Sand, gravel, field stones, rocks and other road materials, per truck load	60.00
h. Mineral ores, coal dolomiths or limestones, per truck load	60.00
i. Organic fertilizer, per sack of 40 kls.	2.00

The applicant for clearance to ship-out goods or products out of the Municipality shall be required to present a clearance from the Barangay Captain or his representative where the goods or products come from before the clearance applied shall be issued.

Section 4C.02. Time of Payment. The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

		Amount of Fee
a.	For house for rent	P 50.00
b.	For each business, industrial, or agricultural establishment:	
	With an area of less than 100 sq.m.	P 100.00
	With an area of 100 sq.m. or more but less than 500 sq.m.	P 200.00
	With an area of 500 sq.m. or more but less than 1,000 sq.m.	P 500.00
	With an area of 1,000 sq.m. or more	P 1,000.00

Section 4D.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4D.03. Administrative Provisions.

- (a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
- (b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fees. There shall be collected a Health Service Fee from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative as required by existing ordinances, as enumerated hereunder:

1. Oral Prophylays	P 100.00
2. Dental Fee	50.00
3. Tooth Extraction	40.00
4. Tooth Filling	100.00
5. Medical Health Certificate	40.00
6. Medico-Legal	50.00
7. Sanitary Permit	50.00
8. Urinalysis	50.00
9. Pregnancy Test	100.00
10. Stool Exam	40.00
11. Sputum Exam	40.00
12. Hemoglobin Count	20.00
13. Blood Typing	40.00
14. Fasting Blood Sugar	40.00

A fee of Fifteen Pesos (P15.00) shall be collected for each additional copy of subsequent issuances of a copy of the initial medical certificate issued by the Municipal Health Officer.

Section 4E.02. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4E.03. Administrative Provisions.

- (a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
1. Food establishments - establishments where food or drinks are Manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
 4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4E.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Fifty Pesos (P50.00) but not exceeding One Hundred Pesos (P100.00), or imprisonment of not less than ten (10) days, but not exceeding one (1) month), or both, at the discretion of the Court.

Article F. Dog Vaccination Fee

Section 4F.01. Imposition Fees. There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty Pesos (P50.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 4F.02. Time of Payment. The fee shall be paid to the Municipal treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

Section 4F.03. Administrative Provisions

1. Vaccination Against Rabies - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Provincial Veterinarian Office and Municipal Agriculture Office.
 - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

These becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
 - (a) Owners name, address and telephone number if any
 - (b) Description of dog (color, sex, markings, age, name, species and breed if any)
 - (c) Dates of vaccination and vaccine expiration if known
 - (d) Rabies vaccination tag number
 - (e) Vaccine produced
 - (f) Vaccinator's signature
 - (g) Veterinarians license number/ vaccinator's address

The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.

3. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.
4. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, the Municipal Rabies Control

Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

NOTE : Elimination is based on the presence or absence of a dog tag and/ or a registration or vaccination certificate.

The Provincial Veterinarian and the MAO is tasked to determine the age of the dogs.

5. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.
6. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.
7. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Section 4F.04. Penalty. Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Hundred Pesos (P200.00).

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 1 of this article.

Article G. Pre-Marriage Counseling, Family Planning and Other Social Services

Section 4G.01. Imposition of fees. There shall be collected Marriage Counseling, Family Planning and other Social Services fees from any person/s who is/are rendered social services which includes marriage and family planning counseling services by the Municipal Health Officer (MHO) and Municipal Social Welfare and Development Officer (MSWDO) and their respective staff, to wit:

(a) Seminar Fees	
a.1 Pre-Marriage Counseling (DSWD)	P 100.00
a.2 Special Pre-Marriage Counseling	
a.2.1 When both parties are Filipinos	500.00
a.2.2 When one party is a foreigner	1,000.00
a.3 Family Planning (MHO)	100.00
(b) Permit to Travel (local)	50.00
(c) Social Case Study Report (for scholarship purposes)	50.00

CHAPTER V. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

Section 5A.01. Definitions. When used in this Article

- (a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.
- (b) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (c) *Vessels* include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

Section 5A.02. Fishery Rentals, Fees and Charges. This municipality shall have the exclusive authority to grant the following fishery privileges within its municipal waters and impose rentals, fees, or charges therefrom:

- (a) To erect fish corrals, oyster, mussel, or other aquatic beds or bangus fry areas.
- (b) To gather, take or catch bangus fry, prawn fry or kawag-kawag or fry of other species and fish from municipal waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

Section 5A.03. Grant of Fishery Rights by Public Auction. Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or "bangus" fry areas and to take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

- (a) The Mayor or his duly authorized representative as Chairman;

- (b) Two (2) members of the Sangguniang Bayan to be designated by said body,
- (c) The Municipal Treasurer.

Section 5A.04. Publication of Notice. The Committee shall advertise the call for sealed bids for the leasing or a zone or zones of municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the municipal hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the Sangguniang Bayan shall grant the rights within the definite area or portion of the municipal waters to any interested individual upon payment of a license fee fixed herein.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the Municipal Treasurer.

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least Five Hundred Pesos (P 500.00) which amount shall be deducted from the first rental by the person should the bid be awarded to him.

At the time and place designated in the notice, the Committee sitting en banc shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by a committee and if the successful bidder refuses to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the municipal government, in such a case another bidding shall be held in the manner provided above.

The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

At the time and place designated in the notice, the Committee sitting en banc shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed ten (10) days after the award is made by the Committee and should the successful bidder refuse to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the Municipal Government. In such case, another bidding shall be held in the manner herein prescribed.

Section 5A.04. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of Five (5) years.

Section 5A.05. Zonification of Municipal Waters. The municipal waters of this municipality are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 5A.02. as follows:

- Zone 1 - From Inawayan to Zone II
- Zone 2 - From Zone III to Bato

Section 5A.06. Imposition of Fees. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

	Amount of Fee
1. Operation of fishponds or oyster culture beds, per hectare	P 5.00/sq.m.
2. Catching "bangus" fry or "kawag-kawag" less than 1,000 sq.m.	1,000.00
1,000 sq.m. or more but less than 2,000 sq.m.	1,600.00
2,000 sq.m. or more but less than 4,000 sq.m.	3,000.00
4,000 sq.m. or more but less than 6,000 sq.m.	4,400.00
6,000 sq.m. or more but less than 8,000 sq.m.	6,000.00
8,000 sq.m. or more	8,000.00
3. Fish corrals or fishpens in inland fresh waters:	
Less than 500 sq.m.	200.00
500 sq.m. or more but less than 1,000 sq.m.	400.00
1,000 sq.m. or more but less than 5,000 sq.m.	600.00
5,000 sq.m. or more but less than 10,000 sq.m.	1,000.00
10,000 sq.m. or more	2,000.00
4. Fish corrals erected in sea	
Less than 3 meters deep	90.00
3 meters deep or more but less than 5 meters	180.00
5 meters deep or more but less than 5 meters	600.00
8 meters deep or more but less than 10 meters	1,500.00
10 meters deep or more but less than 15 meters	1,500.00
15 meters deep or more	2,500.00

Section 5A.07. Privilege of Residents to Take Fish in Municipal Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this municipality; and that such fish caught under this privilege shall not be sold.

Furthermore, no rental fee, charge, or any other imposition whatsoever shall be collected from marginal fishermen.

Section 5A.08. Time and Manner of Payment.

(a) The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

The Sangguniang Bayan shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries, as government "bangus" fry reservation.

(b) The license fee for the grant of exclusive fishery rights in the municipal waters

for at least the corresponding current quarter shall be paid in advance.

- (c) The license fees for the privilege to catch fish from municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5A.09. Administrative Provisions.

- (a) A licensee of other localities shall not fish within the municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- (b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this municipal waters.
- (c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 5A.10. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

**Article B. Rentals of Personal and Real Properties
Owned by the Municipality**

Section 5B.01. Imposition of Fees. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

	Rate of Rental
1. Land Only (per sq.m)	
(a) Located in commercial/industrial area	P 4.00/m ² /month
(b) Located in residential area	P 1.00/m ² /month
(c) Others	P 2.00/m ² /month
2. Vehicles and Equipment:	
(a) Dump Truck	P 3,000.00/day
(b) Mini-Dump Truck	P 1,000.00/day
(c) Mixer	P 500.00/day
(d) Pay Loader	P 1,020.00/hr.
(e) Bulldozer	P 1,900.00/hr.
(f) Grader	P 1,296.00/hr.
3. Rental of Training Center	
(a) Rental fee for the use of training center,	
- For the first eight (8) hours	P 1,000.00
- Additional hours	P 200.00/hour
- Electricity consumption	P 100.00/hour
(b) Use of Outdoor Space only	P 20.00/person
(c) Guest house – lodging fee	
Without air conditioning	P 150.00/person/day
With air conditioning	P 300.00/person/day

4. Tubing/Rafting Equipment
 - (a) Vest P 70.00
 - (b) Knee Pads P 30.00
 - (c) Elbow Pads P 30.00
 - (d) Shin Guards P 50.00
 - (e) Helmets P 40.00
 - (f) Tubes P 40.00

5. Other Properties that may be acquired after the promulgation of this Ordinance As may be decided by Sangguniang Bayan

Section 5B.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article C. Municipal Tennis Court Fees

Section 5C.01. Management. The operation of the Municipal Tennis Court shall be managed by this Municipality until such time when management of this facility shall be turned over to a duly accredited Tennis Club, operation of which shall be contained in a Memorandum of Agreement favorably entered into by the two (2) parties.

Section 5C.02. Who Shall Pay. The following shall be allowed to pay:

- (a) Members of the duly organized and accredited tennis club.
- (b) Non-members as the case may be, but only upon the approval of the court manager and when the court is vacant.

Section 5C.03. Operational Policy. Actual games and tennis bouts shall be guided by the following:

The use of the court shall be based on the first-come first-served policy. A fee of P50.00 per hour shall be charged during the evening bouts which shall be paid in advance in the Municipal Treasurer's Office and be booked by the concerned players with the court manager. Playtime during evening games shall start at 6:00 PM to 12:00 midnight only. Early morning games starting at 3:00 AM may be allowed upon the approval of the court manager subject to the same game fee. Only one game shall be allowed per set of players unless no other set of players are waiting for their playing turns for which another fee shall be charged against the said players. Playing paraphernalia like rackets and tennis ball shall be the responsibility of the player themselves. Players must be in their proper playing attire.

Section 5C.04. Management. The Municipal Tennis Court shall be managed by a court manager duly designated by the LGU who shall perform the following functions:

- (a) Book evening and early morning bouts before the start of every game.
- (b) Record in a registry book all games played in the evening and have it signed by the players.
- (c) Check-up and maintain the facilities.

The duly designated court manager shall be paid on honorarium basis which shall be equal to twenty percent (20%) of the fee collected per hour.

Article D. Service Charge for Garbage Collection

Section 5D.01. Imposition of Fees. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Property Classification	Rate of Fee
(a) Industrial	P500.00/month
(b) Commercial	P 50.00/month
(c) Residential	P 10.00/month

Section 5D.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the twentieth (20th) day of January or the authorized representative who shall collect the said fee from the establishment.

Section 5D.03. Administrative Provisions For purposes of the imposition, the area of garbage fee shall apply only to the garbage service area.

The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.

This Article shall not apply to business operators or establishments which provides their own system of garbage collection and disposal.

In the medium and long term, the Municipality shall adopt the 3Rs hierarchy – Reduce, Reuse, Recycle – in its effort to reduce the amount of material entering the waste stream in accordance with the provisions of Chapter 18 of PD 856 which provide for the Code of Sanitation.

Article E. Charges for Parking

Section 5E.01. Imposition of Fees. There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

a. Parking Rates

Vehicle Type	Daily
Tricycle	P 5.00
Private Cars and Service Vehicles	5.00
Passenger Jeeps	10.00
Cargo Trucks/Delivery Vans	40.00
Passenger Bus	15.00

b. Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate this Article.

Towing fee of P300.00 and impounding fee of P100.00 per day shall be collected from owners of vehicles who shall violate this Article.

Section 5E.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article F. Cemetery Charges

Section 5F.01. Imposition of Fees. There shall be collected the following fees for Municipal Cemetery lots:

Permit Fees:

(a) Ground Burial	P 100.00
(b) Cement Tomb (2' x 3' x 6')	500.00
(c) Niches	300.00/5 years
(d) Bone niches	500.00

Rental Fee:

(a) Niches	P 1,200.00/5 years
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Section 5F.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

Section 5F.03. Administrative Provisions.

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Sitio Mahayahay, Barangay Siinuron, Sta. Cruz, Davao del Sur.
- (b) A standard cemetery lot shall be two (2) meters long and one (1) meter wide or two (2) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease,

and shall pay the corresponding fees therefor.

- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article G. Charges for Use of Waterworks System

Section 5G.01. Imposition of Charges. The fees and charges provided herein shall be collected for the water service rendered by this municipality's waterworks system.

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|-----|--|----------|
| (a) | Application fee for connection with waterworks system | P 100.00 |
| (b) | Guarantee deposit for every application | P 100.00 |
| (c) | Installation for the first lineal feet of pipe | |
| | 1. Earth and gravel excavation | P 200.00 |
| | 2. Asphalted road | P 250.00 |
| | 3. Cemented road | P 550.00 |
| | For every additional pipe of Twenty (20) lineal feet long or fraction thereof will be charged 4% of the above rate | |
| (d) | For metered service | |
| | 1. Minimum charge for not more than five (5) cu.m. per month | |
| | a. Residential service | P 19.25 |
| | b. Commercial service | P 22.00 |
| | c. Industrial service | P 27.50 |
| | 2. For every cubic meter in excess of five (5) cu.m. per month: | |
| | a. Residential service | P 4.50 |
| | b. Commercial service | P 5.00 |
| | c. Industrial service | P 5.50 |
| (e) | For unmetered service | |
| | 1. Flat rate consisting of one (1) faucet only: | |
| | a. Residential service | P 200.00 |
| | b. Commercial service | P 150.00 |
| | c. Industrial service | P 20.00 |
| (f) | Re-installation fee | P 20.00 |
| (g) | Tapping fees | |

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|----|---------------------------------------|---------|
| 1. | For one-half inch (1/2") diameter | P 25.00 |
| 2. | For three-fourth inch (3/4") diameter | P 35.00 |
| 3. | For one inch (1") diameter | P 45.00 |

Section 5G.01. Time of Payment. The water rental is due and payable to the Office of the Municipal Treasurer within the first Five (5) days of the following month.

Section 5G.02. Administrative Provisions.

- (a) A written application/contract filed with the Office of the Municipal Waterworks shall be required for any of the aforementioned services.
- (b) A cash deposit of Two Hundred Pesos (P 200.00) shall be required of every customer/applicant before the initial service is rendered. It shall answer for any unpaid due and demandable water charges rendered in accordance with the foregoing rates which shall automatically be charged off against the cash deposit after failure to pay the monthly fee within Thirty (30) days of the succeeding month.

In cases where the cash deposit shall no longer be sufficient to cover water fees and surcharges, the water connection shall be disconnected after failure by the customer to settle the difference after a period of Ten (10) days from receipt of notice of disconnection.

The cash deposit shall be refunded by the System if the customer desires to withdraw the service of the System and all his water bills shall have been fully paid.

- (c) For billing purposes, a water meter shall be read one (1) month after its connection and every month thereafter. The meter shall be sealed and the seal shall be broken only when the meter is to be inspected, tested, or adjusted by the System. It shall be tested at any reasonable time by the duly authorized representative/inspector of the System or upon the request of the customer and to be witnessed by him if he so desires.

If the testing of the meter is upon the request of the customer and the test discloses that the water meter is defective, corresponding adjustments shall be made and no fee shall be charged to the customer. If no defect is found in the meter, then the customer shall pay to the System Thirty Pesos (P 30.00) for every five-eighth (5/8") and three-fourth inch (3/4") of water meter and Sixty Pesos (P 60.00) for every water meter bigger than the above.

- (d) For re-opening of service upon request of the customer after it has been closed for delinquency, One Hundred Pesos (P 100.00) shall be charged if the service is closed at the metering point. If it is closed at the water main or main pipe, the cost of street repair shall be paid by the customer.
- (e) Service connection for domestic or residential use shall not use pipes bigger than on-half inch (1/2") in diameter.
- (f) Service connection using pipes bigger than one-half (1/2") in diameter may be allowed for commercial and/or industrial use only, provided that the applicant thereof shall satisfy in his application the need of a bigger size which shall in all cases be subject to the approval of the Municipal Mayor.
- (g) Every multi-door apartment shall have separate water service connection and separate water meter for every occupant or lessee therein.

Section 5G.03. Penalty. Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred Pesos (P 500.00) but not exceeding One Thousand Pesos (P 1,000.00), or imprisonment of not less than One (1) month but not exceeding Six (6) months, or both at the discretion of the court.

Article H. Slaughter and Corral Fees

Section 5H.01. Imposition of Fees. There shall be imposed the following:

- (a) **Permit Fee to Slaughter.** Before any animal is slaughtered for public consumption, a permit fee therefor shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

	Per Head
Large cattle	P 100.00
Hogs	P 60.00
Goat/Sheep	P 50.00
All others	P 40.00

- (b) **Slaughter Fee.** The fee shall be paid to cover the cost of serve in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

	Per Kilo
Large cattle	P 1.00
Hogs	P 0.75
Goat/Sheep	P 0.50
All others	P 0.30

- (c) **Corral Fee,** per head, per day or fraction thereof:

	Per Head
Large cattle	P 20.00
Hogs	P 10.00
Goat/Sheep	P 5.00
All others	P 3.00

Section 5H.02. Prohibitions. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 5H.03. Time of Payment.

- (a) **Permit Fee.** The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- (b) **Slaughter Fee.** The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere

outside the public slaughterhouse.

- (c) **Corral Fee.** The fee shall be paid to the Municipal Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5H.04. Administrative Provisions.

- (a) The slaughter of any kind of animal intended for sale shall be done only in the city slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.
- (b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefor.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

- (c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- (d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

Section 5H.05. Penalty. Any violation of the provisions of this article shall be meted a punishment by a fine of not less than Five Hundred Pesos (P500.00), but not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than One (1) month but not exceeding Six (6) months or both, at the discretion of the court.

Article I. Charges on Integrated Transport Terminal

Section 5I.01. Coverage and Purpose. All passenger buses, jeepneys, tricycles and all other similar passenger motor vehicles plying in this Municipality as well as other infrastructural facilities herein found shall be covered by this ordinance for purposes of management the use of the Integrated Transport Terminal.

Section 5I.02. Terminal and Other Fees. There shall be collected from operators/drives of motor vehicles and other facilities the following fees:

(a) **Terminal Fees:**

- | | |
|---|-----------------|
| 1) Jeepney with double tire and buses | P 10.00/parking |
| 2) Passenger jeepney (up to 26 passenger capacity) | P 10.00/parking |
| 3) Tricycle, motorcabs and other similar of its kind/activity | P 5.00/parking |

(b) **Stall Rentals**

Section 5I.03. Committee. There is hereby created an Integrated Transport Terminal Committee (ITTC) with following composition and function:

(a) **Composition**

Local Economic Enterprise Manager;
SB Committee on Public Utilities;
SB Committee on Economic Enterprise;
PNP Traffic Division;
Representative – Organization of big passenger buses; and
Representative – Organization of passenger jeepneys operators and drivers

(b) **Functions:**

1. Promulgate the implementing guidelines in the regulation of the ITTC within ninety (90) days from the date of effectivity of this ordinance;
2. Undertake regular assessment of the said facility; and
3. Recommend to the Sangguniang Bayan amendments to this ordinance as the need arises.

Section 5I.04. Prohibitions. The following acts shall be considered unlawful by this ordinance:

1. Obstruction of parking areas by any person such as fencing the parking space/s for personalized appropriation of space;
2. Installing signboards whether temporary or permanent within the Integrated Transport Terminal (ITT) except those used as stall signs;
3. Jaywalking and non-use of pedestrian lanes when not in transit; and sub-leasing and/or selling of stalls to other person/s by qualified occupants.

In case of termination of the occupancy of the stall through default or voluntary surrender, the Municipal Treasury shall conduct a bidding to determine the next occupant of the said stall.

Section 5I.05. Dispatching Services. Dispatching services shall be allowed within the Integrated Transport Terminal area and shall be governed by the following:

1. Dispatching services in the terminal shall be allowed only upon designation by bus/jeepney operators of their accredited dispatchers who shall be identified through their IDs and uniforms;

2. Bus operators are required to submit a complete list of their accredited dispatchers to the terminal management and/or its updated listing from time to time as necessary.

Section 5I.06. Management of Funds. Funds derived from the enforcement of this ordinance shall exclusively be held in trust by the local government and shall be used only for the maintenance of the said facility and for the payment of the loan amortization.

Section 5I.07. Administrative Provisions.

1. All passenger buses, jeepneys and other similar designated parking spaces in the terminal upon payment of a terminal fee as prescribed herein and other fees as may be prescribed by the Licensing Division of the Mayor’s Office, this Municipality.
2. Passenger buses and jeepneys shall be stationed at their respective designated berthing areas.
3. “La Verde” passenger motor vehicles shall not be allowed to enter or use the terminal unless they fully pay the terminal fee as hereinafter provided.
4. All passenger tricycles bound for the barangays at the northern, southern and eastern portions of this Municipality shall be situated to park at the designated tricycle parking area.
5. There shall be a designated pedestrian lane at the entrance and exit portions of the terminal.
6. Necessary signboards shall be installed within the terminal for easy identification of places of destination.

Section 5I.08. Penal Provisions. Any violation of the provisions of this Article shall be punished in the manner as follows:

1st Offense	P 400.00
2nd Offense	P 1,000.00
3rd Offense	P 2,000.00

or an imprisonment for a period not exceeding one (1) month, or both, at the discretion of the Court.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and Other Impositions

Section 6A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 6A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or

charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 6A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 6A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 6A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

Section 6A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 6A.07. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 6A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 6A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 6A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of

accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 6A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

Section 6A.12. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of Ten percent (10%) every Five (5) years.

Article B. Civil Remedies for Collection of Revenues

Section 6B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 6B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Section 6B.03. Distraint of Personal Property. The remedy by distraint shall proceed

as follows:

- (a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting of Distrainted Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) **Release of Distrainted Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) **Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

Said Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of the Commission on Audit and the Municipal Assessor as Members.

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and

no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

- (g) **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- (h) **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

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

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing

the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

- (j) **Redemption of Property Sold.** Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

- (k) **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

- (l) **Purchase of Property by the Municipality for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof. The Sangguniang Bayan may, by a duly approved ordinance, and shall be fully vested on the municipality.

- (m) **Resale of Real Estate Take for Taxes, Fees or Charges** upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general

fund of this municipality.

- (n) **Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.** The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) **Further Distraint or Levy.** The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) **Personal Property Exempt from Distraint of Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
 - 1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 - 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
 - 3. His necessary clothing, and that of all his family;
 - 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
 - 5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 - 6. The professional libraries of doctors, engineers, lawyers and judges;
 - 7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
 - 8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 6C.01. Periods of Assessment and Collection.

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same

may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 - 1. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 - 2. The taxpayer is out of the country or otherwise cannot be located.

Section 6C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 6C.03. Claim for Refund of tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 6C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 6D.01. Power to Levy Other taxes, Fees or Charges. The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or

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

Section 6D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 6D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 6D.04. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 6D.05. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VII. GENERAL PENAL PROVISIONS

Section 7.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefor.

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER VIII. FINAL PROVISIONS

Section 8.01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 8.02. Applicability Clause. All other matters relating to the impositions in this

Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 8.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 8.04. Special Transitory Provisions.

- (a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.
- (b) The tax on special levy shall be collected upon enactment by Sangguniang Bayan of an enabling ordinance.

Section 8.05. Effectivity. This ordinance shall take effect on **October 1, 2006**.

Date Enacted: *September 18, 2006*

UNANIMOUSLY APPROVED

CERTIFIED CORRECT:

(SGD.) BENBENUTO L. CASPI, JR.
Secretary to the Sanggunian

ATTESTED:

(SGD.) GINA R. BAJO
Vice-Mayor
(Presiding Officer)

CASTING AFFIRMATIVE VOTES:

(absent)

(SGD.) NEIL O. CRAVE
SB Member

SERGIO F. SOLANA, JR.
SB Member

(SGD.) OLIVER O. ENOT
SB Member

(absent)

ALMIRA A. ANTONIO
SB Member

(SGD.) ALAN B. ANGUB
SB Member

(absent)

BOLONIO E. FUELLAS
SB Member

(SGD.) MANOLITO R. LAGRADA, JR.
SB Member

(SGD.) MICHELLE O. ORPILLA
SB Member

(SGD.) NESTOR B. CRAVE
ABC President

(SGD.) KIM R. ZAMORA
SK-MF President

APPROVED: **October 12, 2006**

(SGD.) ATTY. JEROME A. UNDALOK
Municipal Mayor