

Sponsored by: Hon. Nelson V. Cuaresma

ORDINANCE NO. 08
Series of 2010
2010 REVISED REVENUE CODE OF THE MUNICIPALITY OF
TAGUDIN, PROVINCE OF ILOCOS SUR

Be it ordained by the Sangguniang Bayan of the Municipality of Tagudin, Province of Ilocos Sur, that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01.Short Title. This ordinance shall be known as the “**2010 Revised Revenue Code of Tagudin, Ilocos 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.01.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.02. 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 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 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. Definitions of Terms

Section 1C.01. When used in this Code, the following terms shall mean or refer as follows:

- (a) *“Business”* shall mean trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (b) *“Charges”* shall refer to pecuniary liability, as rents or fees against persons or property;
- (c) *“Cooperative”* shall mean 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”* shall include 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*” shall refer to any business entity, association, or cooperative registered under the Provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) “*Fee*” shall mean 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*” shall mean 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*” shall 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 service 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*” shall mean an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) “*License or Permit*” shall mean 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) “*Municipal Waters*” shall 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, timberlands, 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 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;
- (l) “*Operator*” shall include the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

- (m) *“Privilege”* shall mean a right or immunity granted as a peculiar benefit, advantage or favor.
- (n) *“Persons”* shall mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (o) *“Rental”* shall mean the value of consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (p) *“Residents”* shall 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;
- (q) *“Revenue”* shall include taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purpose.
- (r) *“Services”* shall mean the duties, work or functions performed or discharged by a government officer, or by a private contracted by the government, as the case may be.
- (s) *“Tax”* shall mean 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.
- (t) *“Vessel”* shall include every type of boat, craft or other artificial contrivances, used/or 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”* shall include 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”* shall 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 process to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purpose 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 process employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor 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*” shall mean a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (d) “*Amusement Places*” shall 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*” shall include banks and non-bank financial intermediaries, lending inventors, 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) “*Brewer*” shall include 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.
- (g) “*Business Agent*” shall include 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.
- (h) “*Cabaret/Dance Hall*” shall include 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.
- (i) “*Capital Investment*” shall refer to 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;

- (j) “*Carinderia*” shall refer to any public eating place where food already cooked is served at a price.
- (k) “*Cockpit*” shall include any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfighting.
- (l) “*Contractor*” shall include 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 arvester and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and the 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.

The term “contractor” shall also include, but shall not be limited to tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of “contractor” under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations,

white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops and proprietors of bulldozers and other heavy equipment available to others for consideration.

- (m) *“Dealer”* shall mean 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;
- (n) *“Importer”* shall mean 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 purchases or recipient shall be considered the importer thereof.
- (o) *“Manufacturer”* shall include 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 manufactures 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 manufactures 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;
- (p) *“Marginal Farmer or Fisherman”* shall refer 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 (Php 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (q) *“Motor Vehicle”* shall mean 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;

- (r) *“Peddler”* shall mean 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;
- (s) *“Public Market”* shall refer 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.
- (t) *“Rectifier”* shall comprise every person 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 popes 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.
- (u) *“Restaurant”* shall refer to any place which provides food to the public and accepts orders from then at a price. This term includes caterers.
- (v) *“Retail”* shall mean a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (w) *“Vessel”* shall include every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (x) *“Wharfage”* shall mean 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;
- (y) *“Wholesale”* shall mean 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.
- (z) *“Exporter”* 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.

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’s graduated business tax in the amounts hereafter prescribed:

- (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wines or

manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year</u>	<u>Tax Per Annum</u>
Less than 10,000.00	198.00
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	362.40
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,640.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,600.00
750,000.00 or more but less than 1,000,000.00	12,000.00
1,000,000.00 or more but less than 2,000,000.00	16,500.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	23,760.00
4,000,000.00 or more but less than 5,000,000.00	27,720.00
5,000,000.00 or more but less than 6,500,000.00	29,250.00
6,500,000.00 or more	At a rate of forty five (45%) of one percent (1%)

The preceding rates shall apply only to the amount of domestic sales of manufactures, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines of manufacturers of any article of commerce of whatever kind of 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:

<u>Gross Sales/Receipts for the Preceding Year</u>	<u>Amount of Tax Per Annum</u>
Less than 1,000.00	21.60
1,000.00 or more but less than 2,000.00	39.60
2000,00 or more but less than 3,000.00	60.00
3,000.00 or more but less than 4,000.00	86.40
4,000.00 or more but less than 5,000.00	120.00
5,000.00 or more but less than 6,000.00	145.20
6,000.00 or more but less than 7,000.00	171.60
7,000.00 or more but less than 8,000.00	198.00
8,000.00 or more but less than 10,000.00	224.40
10,000.00 or more but less than 15,000.00	264.00

15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	396.00
30,000.00 or more but less than 40,000.00	528.00
40,000.00 or more but less than 50,000.00	792.00
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,960.00
300,000.00 or more but less than 500,000.00	5,280.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	12,000.00
2,000,000.00 or more	At a rate of sixty percent (60%) of one percent (1%)

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

(b) 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 harmful 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.

<u>Gross Sales/Receipts for the Preceding Year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.4%
More than 400,000.00	1.2%

The rate of two point four percent (2.4%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one point two percent (1.2%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

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

(e) On contractors and other independent contractors in accordance with the following schedule.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	74.25
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,00.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate of sixty percent (60%) on one (1%) percent

Provided that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P13, 915.00.

For purposes of this section, the tax on multi-year projects undertaken 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 cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(f) On banks and other financial institutions, at the rate of sixty percent of one percent (60% of 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 and 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) On the business hereunder enumerated:

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 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-round, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadium, 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 boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
7. Subdivision owners/Private Cemeteries and Memorial Parks
8. Privately-owned markets;

9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network Systems
11. Operators of computer service establishments
12. General consultancy services
13. All other similar activities consisting essentially of the sales of service for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	74.25
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At rate of sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P13, 915.00

- (h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding P60.00 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 on 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	P 5,000.00 per unit
Buses without air conditioning	4,000.00 per unit
“Mini” buses	3,000.00 per unit
Jeepneys/Fieras/Tamaraws	2,000.00 per unit
Taxis/Vans	1,000.00 per unit

Section 2A.03.Presumptive Income Level. For every tax period, the Treasurer’s 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 a case of 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 Tax.

- (a) For purpose 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 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 thirty (30) days after such transfer or relocation is effected.

2. *Branch or Sales Office* – a fixed place in a locality which conducts operations of the business 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.

2. *Warehouse* – a building utilized for the storage of products for sale and from which goods or merchandise is 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 purposes 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, test, researches or experiments involving agricultural, agribusiness, 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.02 of this Ordinance.

(b) Sales Allocation

1. All sales made in the 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.
2. In case 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.
3. In cases where there is a factory, project, office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city of 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.

4. 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:

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

5. In case 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 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.

6. 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.
7. 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 shortage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
8. 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 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 separation 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 case 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 case 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.

Section 2C. 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. The Sangguniang Bayan may, for a justifiable reason or cause extend the time of payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

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 Receipts.* 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 (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names 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 One Hundred Pesos (P100.00).

(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 the 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 stimulating 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 the 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 out 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 on 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 Ambulant and Itinerant Amusement Operators

Section 2D.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 per day	Php 500.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	500.00
Sports contest/exhibitions per day	500.00

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

Article E. Tax on Mining Operations

Section 2E.01.Definitions. When used in Article.

- (a) *“Mineral”* shall 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”* shall mean any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

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

Section 2E.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 associated substances.

Section 2E.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 2E.06. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a registry of mining operations on which all instruments concerning mining rights such as acquisition, sub-lease, operating agreements, transfers, assignments, condonement, 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 F. Tax on Forest Concessions and Forest Products

Section 2F.01. Definitions. When used in Article.

- (a) “*Forest Products*” shall mean timber, pulp-wood/chip wood, 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 the forest lands.
- (b) “*Forest Lands*” shall include the public forest, the permanent forest or the forest reserves, and the forest reservations.

Section 2F.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of five percent (5%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2F.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 G. Socialized Housing Tax

Section 2G.01. Definitions – when used on this article

- (a) “*Socialized Housing*” shall refer to housing programs and projects covering houses and lots only duly undertaken by the government or the private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the “Urban Development and Housing Act of 1992”

- (b) “Urban Areas” shall refer to all cities regardless of their population density and to municipalities with a population density of at least Five Hundred (500) persons per square kilometer

Section 2G.02.Imposition of Tax. There is hereby levied an additional one half (1/2) of one percent (1%) socialized housing tax on the assessed value of all lands in urban areas in excess of Fifty Thousand Pesos (P50,000.00), which is in addition to the basic real property tax.

Section 2G.03.Exemptions.The following are exempted from the socialized housing tax:

- (a) Those included in the coverage of RA 6657, otherwise known as “The Comprehensive Agrarian Reform Law;”
- (b) Those actually used for national defense and security of the state;
- (c) Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local government units. Provided, however, that the lands herein mentioned, are portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.
- (d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified to by the proper government agency; and
- (e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers and cemeteries or memorial parks.

Section 2G.04.Collection and Accrual of Proceeds. The fixed tax on socialized housing shall be collected at the same time in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the Municipality.

Section 2G.05.Administrative Provisions. The Municipal Assessor shall keep an up-to-date record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty thousand Pesos (P50, 000.00). For purposes of collection, the Municipal Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 2G.06.Penalty. Any violation of the provisions of this article shall be punishable by a fine of One thousand Pesos (P1, 000.00), or imprisonment of six (6) months, or both, at the discretion of the court.

CHAPTER III – COMMUNITY TAX

Section 3.01.Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02.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 Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (P5.00) 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 3.03.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:

- (a) For every Five Thousand Pesos (P5,000.00) 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 Pesos (P2.00); and
- (b) For every Five Thousand Pesos (P5,000.00) of gross receipts of earning derived by it from its business in the Philippines during the preceding year – Two Pesos (P2.00).

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 3.04.Exemptions.

The following are exempted from the Community Tax;

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

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. 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 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 percent (24%) per annum from the due date until it is paid.

Section 3.07. Community Tax Certificates. 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 3.08. 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 the 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 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 processing 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 3.09. Collection and Allocation of Proceeds of the Community Tax

- (a) 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.
- (b) 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
- (c) 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 IV. PERMIT AND REGULATORY FEES

Article A. Mayor’s Permit Fee on Business

Section 4A.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:

<u>Characteristic</u>	<u>Asset Size</u>	<u>Number of Workers</u>
Cottage	Php 50,000 and below	1-5
Small	Over Php 50,000 to Php 100,000	6-10
Medium	Over Php 100,000 to Php 500,000	10-15
Large	Over Php 500,00	15 above

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

(a) On business subject to graduated fixed taxes

	<u>Amount of Fee Per Annum</u>
1. On Manufacturers/Importers/Producers	
Cottage	Php 200.00
Small	600.00
Medium	1,500.00
Large	2,500.00
2. On Banks	
Rural, Thrift and Savings Banks	2,000.00
Commercial, Industrial and Development Banks	4,000.00
Universal Banks	6,000.00
3. On Other Financial Institutions	
Small	1,500.00
Medium	3,500.00
Large	5,500.00
4. On Contractors/Service Establishments	
Cottage	250.00
Small	450.00
Medium	1,100.00
Large	2,500.00
5. On wholesalers/Retailers/Dealers or Distributors	
Cottage	250.00
Small	450.00
Medium	1,200.00
Large	3,000.00
6. On Transloading Operations	
Medium	2,000.00
Large	4,000.00
7. Communications & Telecommunication Facilities	20,000.00
8. Other Businesses	
Cottage	350.00
Small	550.00
Medium	5,100.00

Large

10,000.00

Section 4A.02. Time and Manner of Payment. The fee for the issuance of 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 current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 4A.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 case 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. One (1) copy of the annual or quarterly tax payments
- c. One (1) copy 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
- e. Inspection Fee P 30.00

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 any person (1) 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 of 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.

(c) 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 representation 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 Two Hundred Pesos (P200.00)

- (d) 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.
- (e) 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.
- (f) 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 may be 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 restored by the Sangguniang Bayan.

Section 4A.04. Rules and Regulations on Certain Establishments

- (a) On cafes, cafeterias, ice cream and other refreshments 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 cooled 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.

Section 4A.05. Other Requirements. Issuance of a Mayor's Permit shall not exempt the licensee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code.

Section 4A.06. Penalty. Any violation of this Article shall be liable to a fine of One Thousand Pesos (P1, 000.00).

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

Section 4B.01. Definitions. When used in this Article.

- (a) Cockpit includes any place, compound, building or portion thereof, where cockfighting activities are held, whether or not money bets are made on the results of such cockfights.
- (b) Bet taker or Promoter refers to person who along 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 of deciding a tie in a contest game.

Section 4B.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	Php 100.00
2.	Annual cockpit permit fee	5,000.00
3.	Annual Franchise Fee (Business Tax)	10,000.00

(b) From cockpit personnel

1.	Promoters/Hosts	Php 1,000.00
2.	Pit Manager	500.00
3.	Referee	500.00
4.	Bet Taker "Kristo/Llamador"	500.00
5.	Bet Manager "Maciador/Kasador"	500.00
6.	Gaffer "Mananari"	550.00
7.	Cashier	500.00
8.	Derby (Matchmaker)	500.00

Section 4B.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 annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- (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 4B.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) 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) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 4B.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 4C.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 gamecockers or cockfighting “aficionados” of the Philippines with “pot money” awarded to the proclaimed winning entry.
- (c) International Derby refers to an individual cockfight participated in by local and foreign gamecockers or cockfighting “aficionados” with “pot money” awarded to the proclaimed winning entry.

Section 4C.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a) Special Cockfights (Pintakasi)	P 750.00
(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 4C.03. 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 4C.04. 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 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 of 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 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 4C.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.

Section 4C.06. Penalty. Any violation of the provisions of this Article shall be punishable by a fine of One Thousand Pesos (P 1, 000.00), or imprisonment of six (6) months, or both, at the discretion of the court.

Article D. Fees on Impounding of Astray Animals

Section 4D.01. Definitions. When used in this Article.

- (a) "Astray Animal" shall mean an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- (b) "Public Place" shall include national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.
- (c) "Private Place" shall include privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.
- (d) "Large Cattle" shall include horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 4D.02. Imposition of Fee. There shall be imposed the following fees for each day of fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

	<u>Amount of Fee</u>
(a) Large Cattle	Php 100.00
(b) All other animals	50.00

Section 4D.03 Time of Payment. The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 4D.04. Administrative Provisions.

- (a) For purposes of this Article, the local police force or employees designated by the Mayor as well as Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purposes. He shall also cause the posting of notice of the

impounded astray animal in the Municipal Hall for three (3) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for two (2) days in four (4) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within two (2) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within the two (2) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 4D.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

(a) First offense	Php 150.00/ day
(b) Second offense	200.00/ day
(c) For the third offense and each Subsequent offense	300.00/ day

In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

Article E. Permit Fee on Circus, Advertisements and Other Parades

Section 4E.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Three Hundred Pesos (P 300.00) per day on every circus, advertisements and other parades using banners, floats or musical instruments carried on in this municipality.

Section 4E.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 4E.03. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 4E.04. Administrative Provisions.

- (a) Any persons who shall hold a parade within this municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
- (b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article F. Registration and Transfer Fees on Large Cattle.

Section 4F.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 4F.02. Imposition of Fee. The owner of 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:

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	Php 200.00
(b) For Certificate of Transfer	150.00
(c) For registration of Private Brand	200.00

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

Section 4F.03. Time and Manner of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration of transfer of ownership of the large cattle.

Section 4F.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 4F.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 G. Permit Fee for Excavation

Section 4G.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:	<u>Amount of Fee</u>
1. For crossing concrete pavement (minimum area 2.00 x.600 m., 12 sq.m.)	Php 2, 000.00
2. For crossing across base of streets with Concrete pavement, per linear meter (boring method)	1, 500.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	1, 000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80 m)	100.00
(c) For crossing the streets with gravel pavement:	
1. Minimum fee	1, 000.00
2. Additional fee for each linear meter Crossing the streets (minimum width of Excavation, 0.3 meters)	50.00
(d) For crossing existing curbs and gutters resulting in the damage	1,000.00
Additional fee for every day of delay in excess of excavation period Provided in the Mayor’s permit	100.00

Section 4G. 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 minimum restoration deposit of Fifteen Thousand Pesos (P 15, 000.00), subject to a recomputation of the actual damage, shall be deposited with the Municipal Treasurer at the same time the permit is paid. The restoration 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 five (5) days after the purpose of the excavation is accomplished.

Section 4G.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 Tagudin 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 H. Fee for Sealing and Licensing of Weights and Measures

Section 4H.01. Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 4H.02. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer-related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be the Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 4H.03. 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:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	Php 20.00
Measure over one (1) meter	50.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	30.00
Over ten (10) liters	50.00

(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	50.00
With capacity of more than 30 kg but not more than 300 kg.	100.00
With capacity of more than 300 kg. but not more than 3, 000 kg.	150.00
With capacity of more than 3, 000 kg.	200.00
(d) For sealing apothecary balances of precision	250.00
(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	200.00
For each extra weight	100.00
(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 Five Hundred Pesos (P 500.00) for each instrument shall be collected.	

Section 4H.04. Payment of Fees and Surcharges. 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 serving as license to use the instrument is valid for one (1) 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 fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 4H.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted 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 4H.06 Exemptions.

- (a) All instruments for weights and measures used in government work 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 4H.07. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of weight or measure shall serve 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 4H.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the

- instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;
 - h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
 - i) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
 - j) For any person to fraudulently give short weight or measure in the making of scale;
 - k) For any person, assuming to determine truly the weight or measure of an article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
 - l) For any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) 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.

Section 4H.09. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a fine.

First Offense	Php 300.00
Second Offense	500.00
Third Offense	Cancellation of Permit

- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five Hundred Pesos (P 500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Five Hundred Pesos (P 500.00) or imprisonment not exceeding one (1) year, or both upon the discretion of the court.

Article I. Permit Fee on Film-Making

Section 4I. 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	Php 5,000.00/film
(b) Commercial advertisements	1, 500.00/film
(c) Documentary film	1, 000.00/film
(d) Videotape coverage	500.00/coverage

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

Section 4I.02. Time of payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor’s Permit ten (10) days before location-filming is commenced.

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

Section 4J.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment from non-resident operators of said machinery, or equipment renting out said machinery/ equipment in this municipality:

	<u>Rate of Fee Per Annum</u>
a. Handtractors	Php 100.00
b. Light Tractors	200.00
c. Heavy Tractors	300.00
d. Bulldozer	1,000.00
e. Forklift	1,000.00
f. Heavy Graders	1,000.00
g. Light Graders	500.00
h. Mechanized Threshers	200.00
i. Manual Threshers	100.00
j. Cargo Truck	500.00
k. Dump Truck	500.00
l. Road Rollers	500.00
m. Payloader	1,000.00
n. Primemovers/Flatbeds	500.00
o. Backhoe	500.00
p. Rockcrusher	2,000.00
q. Batching Plant	2, 000.00
r. Transit/Mixer Truck	2, 000.00
s. Crane	2, 000.00
t. Other agricultural machinery or heavy equipment not enumerated above	500.00

Section 4J. 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 4J.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 K. Permit Fee on Ambulant and Itinerant Amusement Operators

Section 4K.01. Imposition of Fees. There shall be collected a permit fee on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus , carnivals, or the like per day	Php 300.00
Merry-go-round, roller coaster, ferris wheel, Swing, shooting gallery and other similar Contrivances per day	300.00

Section 4K.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article L. Permit Fees on Tricycle Operation

Section 40.01. Definitions. When used in this Article,

- a) Motorize 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 latter 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 sidecar 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 40.02. Imposition of Fees. There shall be collected a franchise fee for a period of three (3) years in the amount of Two Hundred Ten Pesos (P 210.00) payable on or before January 20 of year for the operation of each tricycle-for-hire.

Other fees on tricycle operations:

- 1. Filing fee/unit
 - a. For the first five(5) units P 150.00

b. For each additional unit	100.00
2. Fare adjustment fee for fare increase	20.00
3. Filing fee for amendment of MTOP	100.00
4. Certification Fee	100.00
5. Sticker	20.00
6. Plate (applicable for new business)	100.00

Section 4o.03. Time of Payment.

- a) All the above prescribed fees shall be paid to the Municipal Treasurer upon application for an MTOP or renewal thereof.
- b) The filling fee shall be paid upon application for an MTOP based on the number of units.
- c) Filling fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit of transfer of MTOP.

Section 4o.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.

The Sangguniang Bayan 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 (P5.00) plus Fifty centavos (P0.50) per kilometer in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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 as well shall be maintained provided the operators serving the said zone secure the MTOP.
- e) For the purpose of this Article, a Municipal Tricycle Franchising Regulatory Board (MTFRB) is hereby as follows:

Vice Mayor	: Chairman
SB Committee Chairman on Transportation	: Member
Municipal Engineer	: Member
Municipal Planning & Development Coordinator	: Member
Chief, Licensing & Inspection Division or Section	: Member
Federated President of TAFETODA	: Member
Chief of Police, PNP	: Member
Secretary to the Sanggunian	: Member

- 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 M. Permit Fee on Occupation / Calling Not Requiring Government Examination

Section 4M.01.Imposition of Fee – 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:

<u>Occupation or Calling</u>	<u>Rate of Fee/Annual</u>
(a) On employees and workers in generally considered “Offensive and Dangerous Business Establishments”	Php 150.00
(b) On employees and workers in commercial	

establishments who cater or attend to the daily needs of the inquiring or paying public	150.00
(c) On employees and workers in food or eatery establishment	150.00
(d) On employees and workers in night or night and day establishment	150.00
(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	150.00

Section 4M.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 4M.03. Person Governed – The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

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

1. 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 land 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.

2. Employees and workers in commercial establishments cinematography film storage; cold storage or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shop; hardware; pest control services; printing and publishing houses; service station; slaughterhouses; textile stores; warehouses; and parking lots.
 3. Employees and workers on other industrial and manufacturing firms or commercial 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.
- (b) 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 shops; 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 or paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including peddlers of seasonal merchandise.
- (d) 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; super 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.

- (e) 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 4M.02.

Section 4M.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 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 4M.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 one 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 start working.

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

Section 4M.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 date 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 N. Building Permit

Section 4N.01 No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert

or demolish any building or structure or cause the same to be done without first obtaining a building permit therefor from the Building Official of this municipality.

Section 4N.02 Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to PD 1096 otherwise known as "The National Building Code of the Philippines".

Section 4N.03 Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 4N.04. Accrual of Proceeds. The proceeds from building permit fees accrue to the general fund of this municipality.

Section 4N.05. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

1. Description of the work to be covered by the permit applied for;
2. Description and ownership of the lot on which the proposed work is to be done as evidenced by TCT and/or copy of the contract of lease over the lot if applicant is not the registered owner;
3. The use or occupancy for which the proposed work is intended;
4. Estimated cost of the proposed work;

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the Building Code.

Section 4N.06. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

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

Section 4O.01 Imposition of Fee. 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 | |
| 500 to 2,000 liters | Php 550.00 |
| 2,001 to 5,000 liters | 650.00 |
| 5,001 to 20,000 liters | 750.00 |
| 20,001 to 50,000 liters | 850.00 |
| 50,001 to 100,000 liters | 950.00 |
| Over 100,000 liters | 1,100.00 |
| b. Storage or cinematographic film | 150.00 |
| c. Storage of celluloid | 150.00 |
| d. Storage of calcium carbide | |

1) Less than 50 cases	150.00
2) 50 to 99 cases	250.00
3) 100 or more cases	350.00
e. Storage of tar, resin and similar materials	
1) Less than 1,000 kgs.	150.00
2) 1,000 to 2,500 kgs.	250.00
3) 2,500 to 5,000 kgs.	350.00
4) Over 5,000 kgs.	450.00
f. Storage of coal deposits	
1) Below 100 tons	150.00
2) 100 tons or above	250.00
g. Storage of combustible, flammable or explosive	150.00
h. Substance not mentioned above	150.00

Section 40.02. Time Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

Section 40.03. Administrative Provisions.

- a) 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.
- b) 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
Machineries and Engines**

Section 4P.01. Imposition of Fee. 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	Php 100.00
2. 5 HP and below but not lower than 3 HP	160.00
3. 10 HP and below but not lower than 5 HP	200.00
4. 14 HP and below but not lower than 10 HP	200.00
5. Above 15 HP	250.00
- b) Other stationery engines or machines:

1. 3 HP and below	Php 100.00
2. 5 HP and below but not lower than 3 HP	150.00
3. 10 HP and below but not lower than 5 HP	200.00
4. 14 HP and below but not lower than 10 HP	250.00
5. Above 14 HP	300.00
- c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

Section 4P.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 Office on the Municipal 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 the first twenty (20) days of January.

Section 4P.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Article Q. Zoning/Locational Clearance and Related Fees

Section 4Q.01. Imposition of Fee. There shall be collected Zoning/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB) pursuant to the provisions of the existing Zoning Ordinance of the municipality.

Section 4Q.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 4Q.03. Accrual of Proceeds. The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

Section 4Q.04. Administrative Provision.

It shall be the duty of the Zoning Officer or the duly designated local official to secure annually from HLURB pertinent rules and regulations required to implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

Article R. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 4R.01. Imposition of Fee. Any person that shall temporarily use and /or occupy a road ,street, sidewalk, alley , patio, plaza, playground, or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Mayor and pay a fee according to the following schedule:

- | | |
|---------------------|---|
| 1) For construction | P 200.00/sq.m. per week or fraction thereof |
| 2) Others | 20.00/sq.m. per day |

For wake and other charitable, religious and educational purposes, no fee shall be collected: Provided, that a corresponding permit is first secured from the Office of the Municipal Mayor.

Section 4R.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon filling of the application for permit with the Municipal Mayor.

Section 4R.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 S. Permit Fee for the Conduct of Group Activities

Section 4S.01. Imposition of Fee. 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 accordance with the following schedule:

1. Conferences, meetings, rallies and demonstrations in outdoor, parks, plazas, roads/streets	Php 100.00
2. Dances	100.00
3. Coronation and ball	100.00
4. Promotional sales	300.00
5. Other Group Activities	200.00

Section 4S.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 4S.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, 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 4S.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 T. Filing Fee of New and Existing Enterprises

Section 4T.01. Imposition of Fees. As provided in the ASAP Tagudin Investment Code, the following non-refundable fees which shall be determined by the Municipal Investment Promotion Board depending on the existing situation shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor, to wit: .

1. Php 500.00 – for micro scale enterprise (a capitalization of at least 3, 000, 000.00);
2. Php 2, 000.00- for small scale enterprise (a capitalization of at least 3, 000, 000.01 up to 15, 000, 000.00);

3. Php 5, 000.00- for medium scale enterprise (a capitalization of at least 15, 000, 000.01 up to 100, 000, 000.00).
4. Php 10, 000.00 – for large scale enterprise (a capitalization of at least 100, 000,000.01 and above)

CHAPTER V. SERVICE FEES
Article A. Secretary's Fees

Section 5A.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.

	<u>Amount of Fee</u>
(a) For every page or fraction thereof typewritten (not including the certification and notation)	Php 75.00
(b) For each certificate of correction (with seal of office) written on the copy or attached thereto	75.00
(c) 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 quasi- judicial proceedings) for each page	75.00
(d) Photocopy or any other copy produced by copying machine per page	50.00

Section 5A.02. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 5A.03. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B. Local Civil Registry Fees

Section 5B.01 Imposition of Fees. There shall be collected for services rendered by the Office of the Municipal Civil Registrar of this municipality the following fees:

- a) Marriage Fees:
 1. Application for marriage license Php 200.00
 2. Marriage license fee 75.00
 3. Marriage solemnization fee 300.00
 4. Family Planning 75.00
 5. Tree Planting Inspection Fee 75.00
 6. Marriage Sponsors fee(per sponsor) 75.00
 7. Marriage Counseling 75.00
- b) For registration of the following:
 - b.1 Court Orders/Decrees:
 1. Legitimation 500.00
 2. Adoption/Rescission of Adoption 5,000.00

3. Annulment of Marriage/Declaration of Absolute Nullity of Marriage/Court Order setting aside Decree of Legal Separation	5,000.00
4. Legal Separation	500.00
5. Naturalization/Cancellation of Naturalization Certificate	500.00
6. Change of Name- Court Order	
a. Clerical Error	1,000.00
b. First Name	3,000.00
7. Declaration of Presumptive Death of Absent Spouse/ Judicial Declaration of Absence/Judicial Determination of Fact Reappearance of Absent Spouse, if disputed	500.00
8. Compulsory Recognition of Illegitimate Child/ Voluntary Recognition of Minor Illegitimate Child/ Judicial Determination of Filiation	500.00
9. Appointment of Guardianship/Termination of Guardianship/Emancipation of Orphaned Minor	500.00
10. Other legal documentation for record purposes	
a. Affidavit of Reappearance	500.00
b. Affidavit of Acknowledgement/Affidavit to use the surname of the father	500.00
c. Acquisition of Philippine Citizenship	500.00
d. Authorization and Ratification or Artificial Insemination	500.00
e. Option to Elect Philippine Citizenship	500.00
f. Marriage Settlements and any modification thereof	500.00
g. Registration of Separation of Property/ Revival of former Property Regime	500.00
h. Registration of Civil Interdiction	500.00
i. Registration of Partition and Distribution of Properties of Spouses and Delivery of Children's Presumptive Legitime	500.00
j. Repatriation Document with Oath of Allegiance	500.00
k. Voluntary Emancipation of Minor	500.00
l. Registration of Waiver of Rights/Interest of Absolute Community of Property	500.00
c) For certified copies of any document in the register, for each page	75.00
d) Burial Fees:	
1. Burial Permit Fee	50.00
2. Transfer of cadaver	500.00
3. Fee for exhumation of cadaver	500.00
4. Fee for removal of cadaver (bone rider)	200.00
e) Certified Xerox copies of documents filed in the Office of the Civil Registrar or any other copy produced By copying machine, per page	50.00
f) Filing/Application and Processing Fee for	
1. Late Registration	300.00
2. Supplemental Report	300.00
g) Service Fee for Out-of-Town Reporting of Birth/Death	500.00

h) Other Certifications	100.00
i) Endorsement Fee	100.00
j) Issuance of Certificates through Batch Request System (BREQS)	
1. Birth Certificate (NSO)	240.00
2. Certificate of No-Marriage (CENOMAR)	295.00
3. Death Certificate (NSO)	240.00
Marriage Certificate (NSO)	240.00
k) Change of Name	
1. Filing Fee (RA 9048)	3,000.00
2. Correction of Clerical Error	1,000.00
3. Service Fee for Migrant Petitioner	
3.1. Change of first name	1,000.00
3.2. Clerical or typographical error	500.00

Section 5B.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 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.
- d) Registration of births, deaths and marriage whether timely or late.
- e) To indigents as certified by the Municipal Social Welfare and Development Officer.

Section 5B.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.

Section 5B.04 Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Office of the Municipal Health Officer that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

Section 5C.01. Imposition Fee. 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:

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	Php 100.00
2. For change of name	150.00
3. For application for Filipino citizenship	1,200.00
4. For passport or visa application	150.00
5. For firearms permit application	600.00
6. For PLEB clearance	100.00

Section 5C.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 5D.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:

	<u>Amount of Fee</u>
a. For house for rent	Php 200.00
b. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	200.00
With an area of 50 sq.m. or more but less than 100 sq.m.	300.00
With an area of 100 sq.m. or more but less than 200 sq.m.	500.00
With an area of 200 sq.m. or more but less than 500 sq.m.	700.00
With an area of 500 sq.m. or more But less than 1000 sq.m.	900.00
With an area of 1, 000.00 sq.m. or more	1,100.00

Section 5D.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 5D.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 5E.01. Imposition of Fee. There shall be collected a fee of One Hundred Fifty Pesos (P 150.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of One Hundred Pesos (P 100.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Section 5E.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 5E.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 (6) months thereafter.
 - 1. Foods 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 nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.
 - 4. Tonsorial and beauty establishments (including 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 (including 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 5E.04. Penalty. A fine of One Thousand Pesos (P 1, 000.00) shall be paid by the owner, manager or operator of the establishment for each employee found to be without the necessary medical certificate.

Article F. Dog Vaccination Fee

Section 5F.01. Imposition Fee. There shall be collected /imposed from every owner the dog vaccination fee of Seventy Five Pesos (P 75.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 5F.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.

Section 5F.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 reached three months of age.
- (b) During free mass dog rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination.

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 vaccinator when vaccinating any dog to prepare a 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, ad breed
- (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.

NOTE: The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.

3. Dog Registration or Licensing – Every dog shall be registered by their owner upon reaching the age of three (3) months and every years thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (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 Sangguniang Bayan. The registration office 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 four (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 or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

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 twenty-four (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 5F.04. Penalty. Any dog owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2, 500.000) Pesos, upon conviction by the court.

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. Assessment Service Fee

Section 5G.01. Imposition Fee. There shall be collected fees for every service rendered by the Office of the Municipal Assessor.

	<u>Amount of Fee</u>
1. Xerox copy	Php 50.00
2. For each page of certified true copy of tax declaration	100.00
3. For each page of any certification viz:	
a. Certification of Assessment	100.00
b. Certificate of Property Holdings	100.00
c. Other similar certifications	75.00
4. Inspection Fee	200.00
5. Research Fee	100.00
6. Endorsement Fee	200.00

Section 5G.02 Administrative Provisions

- (a) Fees and /or charges shall not be collected when requested by, for use, the government offices, but not for a private individual.
- (b) The fee imposed shall be paid to the Municipal Treasurer or his authorized representative on or before the services rendered.
- (c) Failure to pay the tax prescribed in this chapter within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

CHAPTER VI. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

Section 6A.01. Definitions. When used in this Article.

- (a) "Marginal Fisherman" shall refer 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" shall include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two(2) lines drawn perpendicular to the general coastline from points where the boundary lines of the municipality to the sea at low tide and a third parallel with the general coastline and fifteen(15) kilometers from it.
- (c) "Vessels" shall include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

Section 6A.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 6A.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) Three (3) members of the Sangguniang Bayan to be designated by said body,
- (c) The Municipal Treasurer.

The Committee shall advertise the call for sealed bids for the leasing of 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 executive 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 Thousand Pesos (5,000.00) which 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.

Section 6A.04. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of one (1) year.

Section 6A.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 6A.02. as follows:

Zone 1 -	Pudoc West
Zone 2 -	Pacac
Zone 3 -	Sawat
Zone 4 -	Tarangotong, Bimmanga
Zone 5 -	Libtong, Borono
Zone 6 -	Tampugo, Becques

Section 6A.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.

	<u>Amount of Fee</u>
1. Operation of fishponds or oyster culture Beds, per hectare	Php 300.00
2. Catching “bangus” fry or “kawag-kawag”	
Less than 1,000 sq.m.	1,500.00
1,000 sq.m. or more but less than 2,000 sq.m.	2,000.00
2,000 sq.m. or more but less than 4,000 sq.m.	4,000.00
4,000 sq.m. or more but less than 6,000 sq.m.	5,000.00
6,000 sq.m. or more but less than 8,000 sq.m.	8,000.00
8,000 sq.m. or more	10,000.00
3. Fish corrals or fishpens in inland fresh waters:	
Less than 500 sq.m.	300.00
500 sq.m. or more but less than 1,000 sq.m.	500.00
1,000 sq.m. or more but less than 5,000 sq.m.	800.00
5,000 sq.m. or more but less than 10,000.00 sq.m.	1,000.00
10,000 sq.m. or more	1,500.00
4. Fish corrals erected in sea/ Lambaklad	
Less than 3 meters deep	100.00
3 meters deep or more but less than 5 meters	200.00
5 meters deep or more but less than 8 meters	500.00
8 meters deep or more but less than 10 meters	800.00
10 meters deep or more but less than 15 meters	1,500.00
15 meters deep or more	4,000.00

Section 6A.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 6A.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 6A.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 these 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 6A.010. 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 6B.01. Imposition. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

	<u>Rate of Rental</u>
Land Only (per sq.m.)/day	
(a) Located in commercial/industrial area	Php 2.00
(b) Located in residential area	1.00
(c) Others	1.00
Building (per sq.m. of floor area) / day	
(a) Located in commercial/industrial area	5.00
(b) Located in residential area	5.00
(c) Others	5.00
(d) Electrical Consumption (based on reading)	
(e) Market Function Room	200.00/day
(f) ABC Hall	200.00/day
(g) Humidifier	200.00/day

(Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc. Specify if rental rates are annual, monthly, weekly or daily)

Vehicles and Equipment

a. Pay loader / Bulldozer/Grader	Php 1,000.00/hour
b. Dumptruck	1,000.00/day
c. Meat Van	
1. Hogs	20.00/head
2. Large Cattle	50.00/head
d. Chain Saw	300.00/day
e. Brush Cutter	300.00/day
f. Mixer with Engine	500.00/day
g. All Service Vehicles (Short distance)	500.00/day
(Long minimum of 300kms)	1,000.00/day

Note: Excluding gasoline consumption, oil and lubricants

Other Properties that may be acquired
after the promulgation of this ordinance

As may be decided
by the Sangguniang Bayan

Sound system	Php 500.00/day
Chairs (except indigent & during wake)	1.00/pc.
Tables	2.00/day
Tents	10.00/day
LCD Projector	50.00/day
Mipro	10.00/day

Section 6B.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. Service Charge for Garbage Collection

Section 6C.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Manufacturers, Millers, Assemblers, Processors and Similar Business	Php 600.00
Hotels, Apartments, Motels and Lodging Houses	600.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	600.00
Hospitals, Clinics, Laboratories and similar businesses	700.00
Movie houses and Retailers	500.00
Other Business not mentioned above	400.00
Residential Houses: Poblacion/Highway Barangays	360.00 (P 1.00/day)
Other Barangays (Interior)	180.00 (P 0.50/day)

Section 6C.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer upon application/renewal of business permits/licenses. The barangay treasurers shall monthly collect fees herein prescribed for residential houses within their respective jurisdiction. Twenty five percent (25%) of the fees collected shall be retained by the barangay as incentive.

Section 6C.03. Administrative Provisions.

- (a) The owner or operator of the aforementioned business establishments and residential houses 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.
- (b) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month the said business establishment/house to find out whether garbage is properly disposed of within the premises.
- (c) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

Article D. Charges for Parking

Section 6D.01. Imposition of Fee. There shall be collected fees for the use of municipal-owned parking areas or designated streets for pay parking in accordance with the following schedule:

(a) Day Parking Rates

<u>Vehicle Type</u>	<u>Amount of Fee</u>
Tricycle	Php 1.00
Tricycle (from outside Tagudin)	2.00
Private Cars and Service Vehicles	5.00
Passenger Jeepneys/Vans	5.00

Delivery Vans	20.00
Cargo Trucks	30.00
Passenger Bus	20.00

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

Each barangay shall assist the municipal government in ensuring compliance by car owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

Section 6D.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 E. Municipal Rural Health Service Fees

Section 6E.01. Imposition of Municipal Rural Health Service Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Office of the Municipal Health Officer:

	<u>Amount of Fee</u>
1. Dental Services:	
Extraction per tooth (including anesthesia)	Php 50.00
2. Ambulance Fees	
Within the municipality	100.00
Outside the municipality	200.00
Outside the province	500.00

Section 6E.02. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 6E.03. Exemptions. Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belong to a family whose family income does not exceed P 50,000.00 per year of the poverty line established by NEDA, whichever is higher.

Article F. Cemetery Charges

Section 6F.01. Imposition of Fees. There shall be collected the following rental fees for a period of five (5) years for the rental of Municipal Cemetery Lots:

	<u>OLD CEMETERY</u>	<u>NEW</u>
a) Rental fee for each burial lot	P2,000.00	

b) For every additional layer thereof	1,000.00	
c) For niches	500.00	
d) Apartment-type niche		5,000.00

Section 6F.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. A lease contract for five (5) years will be executed between the municipality and the deceased's family for the use of an apartment -type niche.

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

Section 6F.03. Administrative Provisions.

- a) As used in this Article, Municipal Cemetery refers to the lot owned by this municipality located at Barangay Bimmanga.
- b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) 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 therefore;
- g) The lease period shall be five (5) years. 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.
- h) 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.
- i) The Municipal Treasurer shall keep a register of leases of cemetery lots.

Article G. Rental Fee on Mineral Lands

Section 6G.01. Definitions. When used in this Article.

- (a) "Minerals" shall mean all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic

- life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.
- (b) "Mineral Lands" shall refer to those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

Section 6G.02. Collection of Fee. There shall be collected an annual rental fee from the lease of mineral lands in this municipality for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- (a) On coal-bearing public lands

Five pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and

Ten pesos (P 10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.

- (b) On public lands bearing quarry resources

Fifty pesos (P 50.00) per hectare or fraction thereof for each and every year during the lease period

- (c) On all other mineral lands containing metallic or non-metallic minerals under Existing mining laws and decrees.

Ten pesos (P10.00 per hectare, or a fraction thereof for each and every year during the lease period.

Section 6G.03. Time of Payment. The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article H. Occupation Fee for Mining Claims

Section 6H.01. Definition. When used in this Article, Occupation Fee is a fee payable by any locator or occupant of any mining claim.

Section 6H.02. Collection of Fee. There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Ten Pesos (10.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 6H.03. Time of Payment. The fee shall be payable to the Municipal Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

Section 6H.04. Administrative Provisions. The Municipal Treasurer shall keep a list of all registered mining claims indicating therein the name of locators, area in hectares and date of registration:

Article I. Slaughter and Corral Fees

Section 6I.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 Livestock/Meat Inspector 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:

	<u>Per Head</u>
Large cattle	Php 25.00
Hogs	15.00
Goat/Sheep	10.00
All others	10.00

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

Large cattle	Php 15.00
Hogs	10.00
Goat/Sheep	5.00
All others	5.00

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

Large cattle	Php 20.00
Hogs	15.00
Goat/Sheep	10.00
All others	10.00

- d) Inspection fee
- | | |
|--|-----------|
| | Php 10.00 |
|--|-----------|

- e) Municipal License Fee per head

1) Large cattle	Php 30.00
2) Hogs	20.00

- f) Ante-Mortem and Post-Mortem Fees – The following fees shall be imposed and collected:

- a. Ante-Mortem Fees- Prior to being slaughtered, livestock shall be inspected to determine if these are fit for human consumption and the following fees will be collected:

1. Large cattle, per head	Php 10.00
2. Hogs, per head	5.00
3. Other, per head	3.00

- b. Post-Mortem Fees shall be imposed and collected:

1. Large cattle	Php 0.50/kg
2. Hogs	0.50/kg
3. Others	0.50/kg

Section 6I.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Meat Inspector of the municipality.

Section 6I.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 Meat Inspector.
- (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 municipal corral or any place designated as such. If the animal is kept in the coral beyond the period for, the fees due on the unpaid period shall be paid before the same animal is released from the corral.

Section 6I.04. Administrative Provisions

- (a) The slaughter of any kind of animal intended for sale shall be done only in the municipal 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 Meat Inspector 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 Meat Inspector, 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.

Article J. Environmental Fees

Section 6J.01. Imposition of Fee. There shall be collected from all persons securing the following from the municipal government in accordance with the following schedule:

a. Environmental Clearance	Php 100.00
b. Registration of Chainsaw	500.00
c. Seedlings	
1) Forest trees and Ornamental Plants	5.00
2) Fruit and vegetable Seeds	5.00
3) Asexually propagated seedlings (grafted)	25.00
4) Bamboo seedlings	50.00

Section 6J.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer upon application.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS
Article A. Collection and Accounting of Municipal Taxes
and Other Impositions

Section 8A.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 8A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 8A.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 8A.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 8A.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.

Section 8A.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 8A.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 8A.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 8A.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 8A.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 8A.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 8A.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 8B.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 relate surcharges and interest.

Section 8B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting form 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 8B.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 distrained. The time of sale shall not be less than twenty(20) days after noticed 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 Distrained 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 distrained 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 distrained 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 distrained 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 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 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, 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.

(i) **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.

- j) **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, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- k) **Purchase of Property by the Municipality for Want of Bidder.** In case there is 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 shall be fully vested on the municipality.

- l) **Resale of Real Estate Take for Taxes, Fees or Charges.** The Sangguniang Bayan may, by a duly approved ordinance, and 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.
- m) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or pother 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).
 - n) 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.
 - o) 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 my 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 (Php 10,000.00), 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 8C.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 or 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 treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 8C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have 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 executor. 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 8C.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 8C.04. Legality of this Code. Any question of 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: Provide, 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 proceeding with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 8D.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 8D.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 8D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 8D.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 8D.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 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 VIII. GENERAL PENAL PROVISIONS

Section 9.01. 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 thereof.

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 X. FINAL PROVISIONS

Section 10.01. 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 10.02. 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 10.03 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 10A.05. Effectivity.

This Ordinance shall take effect on January 1, 2010.

ENACTED, December 20, 2010.

ATTY. ARVIN P. ANDAYA
Member

BERNARDO F. TOVERA, JR.
Member

NELSON V. CUARESMA
Member

FATIMA L. PAGADUAN
Member

ARTURO G. CHUA
Member

ONOFRE EMERITO L. BAYUGA
Member

RODRIGO G. LORENA
Member

MAXIMO Z. LAPLANA, JR.
Ex-Officio Member (ABC Pres.)

JASMINE LEILANI Z. CORPUZ
Ex-Officio Member (SKF Pres.)

CERTIFIED CORRECT:

ATTESTED:

GERONIMO R. LASTIMOZA
Secretary to the Sanggunian

HON. ROGELIO A. LORENZANA
Vice Mayor & Presiding Officer

APPROVED:

HON. ROQUE S. VERZOSA, JR.
Municipal Mayor

