

04

SP records
1/24/23

Item No.: 04
Date: 31 JAN 2023

Republic of the Philippines
PROVINCE OF LEYTE

PROVINCIAL LEGAL OFFICE

Province of Leyte
Legal Office
Released: [Signature]
Time: 19:00
Date: 1-23-23

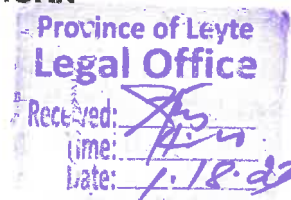
2RD INDORSEMENT
January 19, 2023

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance and 2022-09 of the SB of Palo, Leyte, recommending for the declaration of its validity pursuant to its power under Section 56 (c), of R.A 7160, the same being, to the opinion of the Provincial Legal Office (PLO), an exercise of the power authorized under Section 129 of the Code [Power to create Sources of Revenue]. Provided, That, pursuant to Section 447 [I], [iii] thereof, the penalty of FINE shall not exceed P2,500.00.

ATTY. JOSE RAYMUND A. ACOL
Asst. Provincial Legal Officer [Signature]


Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City

OFFICE OF THE SANGGUNIANG PANLALAWIGAN



1ST INDORSEMENT
18 January 2023

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **MUNICIPAL ORDINANCE NO. 2022-09** of the **MUNICIPALITY OF PALO, LEYTE, ENTITLED: MUNICIPAL TAX AND REVENUE CODE OF 2022 OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE.**

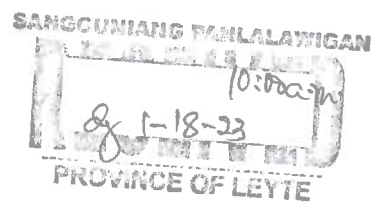

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

1st Indorsement
January 16, 2023



Respectfully forwarded to the Honorable Sangguniang Panlalawigan, Palo, Leyte, the herein attached copy of Municipal Ordinance No. 2022-09 of the Sangguniang Bayan, Palo, Leyte, dated December 6, 2022, with accompanying Certificate of Posting, Publication and Minutes, which are all self-explanatory, being submitted herewith for consideration and review.


BRIAN VALENTE P. ELORCHA
Acting Municipal Sanggunian Secretary

amp/



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

PROVINCIAL LALAWIGAN
1000a-1
Dec 1-18-23
PROVINCE OF LEYTE

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Present:

- SB Member Jan Michelle L. Dolina – Temporary Presiding Officer
- SB Member Andres Ian R. Sevilla
- SB Member Casimero P. Villas, Jr.
- SB Member Chiqui Ruth C. Uy
- SB Member Aaron H. Roca
- SB Member Antonino C. Hernit
- SB Member Casimero B. Parado II
- SB Member Roel D. Baldevia – LIGA President
- SB Member Oriell D. Chiquillo – SK Federation President

Absent:

- Vice-Mayor Jonathan P. Chiquillo – on official travel
- SB Member Felipe T. Ygrubay, Jr. – Officer-in-Charge, Office of the Mayor

MUNICIPAL ORDINANCE NO. 2022-09

MUNICIPAL TAX AND REVENUE CODE OF 2022 OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE.

TABLE OF CONTENTS

CHAPTER I. GENERAL PROVISIONS

Article A. Title and Scope.....	6
Section 1A.01 Title.....	6
Section 1A.02 Scope.....	6
Article B. Definitions and Rules of Construction.....	6
Section 1B.01 Definitions.....	6
Section 1B.02 Rules of Construction.....	10

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business.....	11
Section 2A.01 Imposition of tax.....	11
Article B. Related or Combined Businesses.....	15
Section 2B.01 Related or combined businesses.....	15
Article C. Situs of the Tax.....	16
Section 2C.01 Situs of the Tax.....	16
Article D. Retirement of Business.....	18
Section 2D.01 Retirement of Business.....	18



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee.....	19
Section 3A.01. Mayor's Permit.....	19
Section 3A.02. Time and Manner of Payment.....	20
Section 3A.03. Administrative Provisions.....	20
Section 3A.04. Rules and Regulations on certain establishments.....	23
Article B. Permit fee for operation and maintenance of a Cockpit Arena.....	23
Section 3B.01. Definitions of Term.....	23
Section 3B.02. Imposition of Fees.....	25
Section 3B.03. Book of Accounts and Records Keeping.....	26
Section 3B.04. Time of Payment.....	26
Section 3B.05. Mandatory of Taxes and Fees Provision.....	26
Section 3B.06. Declaration of Franchise.....	26
Section 3B.07. Prohibition on Sale, Lease, Usufruct and Transfer of Franchise.....	27
Section 3B.08. Administrative Provisions.....	27
Section 3B.09. Holding of Cockfights.....	27
Section 3B.10. A. Permit Required for Special Cockfight.....	28
Section 3B.10. B. Additional Conditions.....	28
Section 3B.11. Applicability Clause.....	28
Article C. Cart on Sledge Registration Fee.....	29
Section 3C.01. Imposition of Fee.....	29
Section 3C.02. Time and Manner of Payment.....	29
Section 3C.03. Administrative Provisions.....	29
Article D. Fees on Impounding of Astray Animals.....	29
Section 3D.01. Definitions.....	29
Section 3D.02. Imposition of Fee.....	29
Section 3D.03. Time of Payment.....	30
Section 3D.04. Administrative Provisions.....	30
Article E. Building Permit and Related Fees.	30
Section 3E.01. Applicability Provisions.....	30
Article F. Permit Fee on Circus or Menagerie Parades and other Parades.	30
Section 3F.01. Imposition of Fee.....	30
Section 3F.02. Time and Manner of Payment.....	31
Section 3F.03. Exemptions.....	31
Section 3F.04. Administrative Provisions.....	31
Article G. Registration Fee on Large Cattle.....	31
Section 3G.01. Definitions.....	31
Section 3G.02. Imposition of Fee.....	31
Section 3G.03. Time and Manner of Payment.....	31
Section 3G.04. Administrative Provisions.....	32
Article H. Permit for Excavation.....	32
Section 3H.01. Imposition of Fee.....	32
Section 3H.02. Cost Adjustment Provision.....	33



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 3H.03. Restoration Works.....	33
Section 3H.04. Filing of Application.....	33
Section 3H.05. Conditions for Permit.....	34
Section 3H.06. Exercise of Supervision.....	34
Section 3H.07. Excavation Affecting Adjoining Properties.....	34
Section 3H.08. Excavation Affecting Adjoining Structure.....	34
Section 3H.09. Appropriate Marks, Guards and Barricades.....	35
Section 3H.10. Insertion Prohibited.....	35
Section 3H.11. Private Roads, Passageways and Sidewalks.....	35
Section 3H.12. Time of Payment and Surcharge for the late Payments.....	35
Section 3H.13. Administrative Fines.....	36
Section 3H.14. Renovation of Permit.....	37
Article I. Fees for Sealing and Licensing of Weights and Measures.....	37
Section 3I.01. Imposition of Fees.....	37
Section 3I.02. Payment of Fees and Surcharge.....	37
Section 3I.03. Exemptions.....	37
Section 3I.04. Administrative Provisions.....	37
Section 3I.05. Fraudulent Practice and Corresponding Penalties.....	38
Section 3I.06. Administrative Provisions.....	39
Article J. Zoning and Locational Clearance Fee.....	40
Section 3J.01. Imposition of Fees.....	40
Section 3J.02. Application and Certification.....	44
Section 3J.03. Temporary Use Permit.....	45
Section 3J.04. Payment of Fees.....	45
Article K. Fees for Numbering of Residential Commercial other Buildings.....	45
Section 3K.01. Administrative Provision.....	45
Section 3K.02. Specifications.....	46
Section 3K.03. Imposition of Fees.....	46
Article L. License Fees for Signs, Signboards and Advertisement.....	46
Section 3L.01. Imposition of Fees.....	46
Section 3L.02. Time of Payment.....	47
Section 3L.03. Requirements.....	47
Article M. Special Permit for Storage of Flammable, Combustible Or Explosive Substances.....	47
Section 3M.01. Imposition of Fees.....	47
Section 3M.02. Time of Payment.....	50
Article N. Fire Inspection Fee.....	50
Section 3N.01. Imposition of Fees.....	50
Section 3N.02. Time of Payment.....	52
Section 3N.03. Administrative Provisions.....	52
Section 3N.04. Penalties.....	52
Article O. Mayor's Permit Fee on Occupation or Calling.....	53
Section 3O.01. Administrative Provision.....	53
Section 3O.02. Rate of Payments Fee.....	53



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 3O.03. Time of Payment.....	53
Article P. Fees on Pedicab and Motorcab Operation.....	53
Section 3P.01. Imposition of Fees.....	53
Section 3P.02. Manner of Payment.....	54
Section 3P.03. Administrative Provision.....	54

CHAPTER IV. SERVICE FEES

Article A. Documentary and Service Fees.....	55
Section 4A.01. Imposition of Fee.....	55
Section 4A.02. Exemptions.....	58
Section 4A.03. Time of Payment.....	58
Article B. Fees for Services Rendered by the Municipal Health Office.....	59
Section 4B.01. Imposition of Fees.....	59
Section 4B.02. Time of Payment.....	61
Section 4B.03. Administrative Provisions.....	61
Article C. Police Clearance.....	62
Section 4C.01. Imposition of Fees.....	62
Section 4C.02. Time of Payment.....	62
Article D. Sanitary Inspection Fee.....	62
Section 4D.01. Imposition of Fees.....	62
Section 4D.02. Time of Payment.....	63
Section 4D.03. Administrative Provisions.....	63

CHAPTER V. MUNICIPAL CHARGES

Article A. Garbage Collection Fee.....	63
Section 5A.01. Imposition of Fees.....	63
Section 5A.02. Time of Payment.....	64
Section 5A.03. Penalty.....	64
Article B. Fees for the Use of Municipal Owned Equipment, Lots and Buildings.....	65
Section 5B.01. Rates and Charges.....	65
Section 5B.02. Filing of Application.....	65
Article C. Users Fee for Solid waste Management Services.....	65
Section 5C.01. Users Fee for Solid Waste Management Services.....	65

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and other Impositions.....	66
Section 6A.01. Tax period.....	66
Section 6A.02. Accrual of Tax.....	66
Section 6A.03. Time of Payment.....	66
Section 6A.04. Interest on unpaid Tax, Fee, or Charge.....	66
Section 6A.05. Collection.....	66



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 6A.06. Issuance of Receipts.....	67
Section 6A.07. Record of Persons Paying Taxes, Fees, or Charges.....	67
Section 6A.08. Accounting for Collections.....	67
Section 6A.09. Examination of Books of Account.....	67
Article B. Civil Remedies for Collection of Revenues.....	68
Section 6B.01. Local Government's Lien.....	68
Section 6B.02. Civil Remedies.....	68
Section 6B.03. Distraint of Personal Property.....	68

CHAPTER VII. GENERAL PENAL PROVISIONS

Section 7.01. Penalties for violation of this Code.....	74
---	----

CHAPTER VIII. FINAL PROVISIONS

Section 8.01. Separability Clause.....	74
Section 8.02. Repealing Clause.....	74
Section 8.03. Effectivity.....	74



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

CHAPTER I. GENERAL PROVISIONS

ARTICLE A. TITLE AND SCOPE

Section 1A.01. TITLE.

This code shall be known as the New Municipal Tax and Revenue Code 2022 of the Municipality of Palo, Province of Leyte.

Section 1A. 02. SCOPE.

This Code shall govern the taxing and other revenue-raising powers of the Municipality of Palo, Province of Leyte.

ARTICLE B. DEFINITIONS AND RULES OF CONSTRUCTION

Section 1B. 01. DEFINITIONS.

When used in this Code:

- a) Agricultural products include the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; livestock and animal products whether in their original form or not.

The phrase whether in their original form or not refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.

Agricultural products as defined include those that have undergone not only simple but even sophisticated processes 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 the 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;

- b) Amusement is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- c) Amusement Places include theatres, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.
- d) Business means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- e) Banks and Other Financial Institutions include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- f) Capital Investment is the capital which 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;
- g) Charges refer to pecuniary liability, as rents or fees against persons or property;
- h) Contractor includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term contractor shall include general engineering, general building, and specialty contractors as defined under applicable laws; filling, demolition, and salvage works contractors; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishment 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 planning or surfacing and recutting 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 other laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and bodybuilding saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, boarding houses and lodging



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

houses; proprietors or operators of pedicabs and motorcabs; proprietors or operators of bulldozers and other heavy equipment made available to others for a consideration; proprietors or operators of rice or corn mills; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments, master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers; publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors, and distributors;

- i) Corporation includes partnerships, no matter how created or organized, joint stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

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

- j) Countryside and Barangay Business Enterprise refers 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);
- k) Dealer means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- l) Fee means a charge fixed by law or ordinance for the regulation or inspection of a business 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;
- m) Franchise is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

government and its political subdivisions may impose in the interest of public welfare, security, and safety.

- n) Gross sales or receipts include the total amount of money or its equivalent representing the contract price, compensation or service fee, including advance payments actually or constructively 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).
- o) Manufacturer includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such a manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;
- p) Marginal Farmer or Fisherman refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (₱ 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- q) Motor Vehicle means any vehicle propelled by any power other than muscular power using the public roads, but excluding road roller, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- r) Municipal Waters include not only streams, lakes, and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the municipality or city



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

touch the sea at low tide and third line parallel with the general coastline and fifteen (15) kilometres from it. Where (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometres of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.

- s) Operator includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- t) Peddler means any person who, either for himself or on commission, travels from 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 for in this Code;
- u) Persons means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- v) Residents refers to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfil 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 law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or occupation;
- w) Retail means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;
- x) Vessel includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water.
- y) Wharfage means a fee assessed the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by the vessel; and
- z) Wholesale means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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 provision:



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- a) General Rules – All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such others 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 extend and 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 a reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- d) Computation of Time- The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the day following shall be considered the last day.
- e) Reference – all references to chapters, articles, or sections are to the Chapters, Articles or Sections of 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 Provision of Section – If the provisions of different sections in the same article conflict with each other, the provisions of the section which is the last point of sequence shall prevail.

CHAPTER II. TAXES ON BUSINESS

ARTICLE A. GRADUATED TAX ON BUSINESS

Section 2A.01. IMPOSITION OF TAX.

There is hereby imposed on the following persons who establish, operate, conduct, or maintain their respective business within the municipality, a graduated tax in the amounts herein prescribed.



Republic of the Philippines
PROVINCE OF LEYTE
 Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- 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 whatsoever kind or nature, in accordance with the following schedule:

Gross Sales/Receipts for the preceding calendar year	Amount of Tax per Annum
Less than 10,000.00	₱165.00
10,000.00 or more but less than 15,000.00	₱220.00
15,000.00 or more but less than 20,000.00	₱302.00
20,000.00 or more but less than 30,000.00	₱440.00
30,000.00 or more but less than 40,000.00	₱660.00
40,000.00 or more but less than 50,000.00	₱825.00
50,000.00 or more but less than 75,000.00	₱1,320.00
75,000.00 or more but less than 100,000.00	₱1,650.00
100,000.00 or more but less than 150,000.00	₱2,200.00
150,000.00 or more but less than 200,000.00	₱2,750.00
200,000.00 or more but less than 300,000.00	₱3,850.00
300,000.00 or more but less than 500,000.00	₱5,500.00
500,000.00 or more but less than 750,000.00	₱8,000.00
750,000.00 or more but less than 1,000,000.00	₱10,000.00
1,000,000.00 or more but less than 2,000,000.00	₱13,750.00
2,000,000.00 or more but less than 3,000,000.00	₱16,500.00
3,000,000.00 or more but less than 4,000,000.00	₱19,800.00
4,000,000.00 or more but less than 5,000,000.00	₱23,100.00
5,000,000.00 or more but less than 6,500,000.00	₱24,375.00
6,500,000.00 or more	Thirty seven and a half percent (37-1/2%) of one percent (1%)

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated in paragraph (c) of this Article.

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

Gross Sales/Receipts for the preceding calendar year	Amount of Tax per Annum
--	-------------------------



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Less than 1,000.00	₱18.00
1,000.00 or more but less than 2,000.00	₱33.00
2,000.00 or more but less than 3,000.00	₱50.00
3,000.00 or more but less than 4,000.00	₱72.00
4,000.00 or more but less than 5,000.00	₱100.00
5,000.00 or more but less than 6,000.00	₱121.00
6,000.00 or more but less than 7,000.00	₱143.00
7,000.00 or more but less than 8,000.00	₱165.00
8,000.00 or more but less than 10,000.00	₱187.00
10,000.00 or more but less than 15,000.00	₱220.00
15,000.00 or more but less than 20,000.00	₱275.00
20,000.00 or more but less than 30,000.00	₱330.00
30,000.00 or more but less than 40,000.00	₱440.00
40,000.00 or more but less than 50,000.00	₱660.00
50,000.00 or more but less than 75,000.00	₱990.00
75,000.00 or more but less than 100,000.00	₱1,320.00
100,000.00 or more but less than 150,000.00	₱1,870.00
150,000.00 or more but less than 200,000.00	₱2,420.00
200,000.00 or more but less than 300,000.00	₱3,300.00
300,000.00 or more but less than 500,000.00	₱4,440.00
500,000.00 or more but less than 750,000.00	₱6,600.00
750,000.00 or more but less than 1,000,000.00	₱8,800.00
1,000,000.00 or more but less than 2,000,000.00	₱10,000.00
2,000,000.00 or more	Fifty percent (50%) of one percent (1%)

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

- c) On exporters and manufacturers, millers, producers, wholesalers, distributors, dealers, or retailers of essential commodities enumerated hereunder at a rate equal to one-half (1/2) of the rates prescribed in paragraphs (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 other agricultural, marine, and fresh water products, whether in their original state or not;
3. Cooking oil and cooking gas;
4. Laundry soap, detergents, and medicines;



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cement.

For purposes of this Article, 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 one-half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

d) On retailers

Gross Sales/Receipts for the preceding calendar year	Annual Tax
Greater than ₱30,000.00 and up to ₱400,000.00	2%
In excess of ₱400,000.00, additional tax	1%

e) On contractor and other independent contractors, in accordance with the following schedule:

Gross Sales/Receipts for the preceding calendar year	Amount of Tax per Annum
Less than 5,000.00	₱27.50
5,000.00 or more but less than 10,000.00	₱61.60
10,000.00 or more but less than 15,000.00	₱104.50
15,000.00 or more but less than 20,000.00	₱165.00
20,000.00 or more but less than 30,000.00	₱275.00
30,000.00 or more but less than 40,000.00	₱385.00
40,000.00 or more but less than 50,000.00	₱550.00
50,000.00 or more but less than 75,000.00	₱880.00
75,000.00 or more but less than 100,000.00	₱1,320.00
100,000.00 or more but less than 150,000.00	₱1,980.00
150,000.00 or more but less than 200,000.00	₱2,640.00
200,000.00 or more but less than 250,000.00	₱3,630.00
250,000.00 or more but less than 300,000.00	₱4,620.00
300,000.00 or more but less than 400,000.00	₱6,160.00
400,000.00 or more but less than 500,000.00	₱8,250.00
500,000.00 or more but less than 750,000.00	₱9,250.00
750,000.00 or more but less than 1,000,000.00	₱10,250.00
1,000,000.00 or more but less than 2,000,000.00	₱11,500.00
2,000,000.00 or more	Fifty percent (50%)



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

of one percent (1%)

- f) On banks and other financial institutions, at a rate of Fifty percent (50%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions, and discounts from lending activities, income from financial leasing, dividends, rentals on property, and insurances premium.

All other income and receipts of banks and financial institutions not otherwise enumerated above shall be excluded from the computation of the gross receipts.

- g) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Fifty pesos (₱50.00) per peddler annually.

Delivery trucks, vans, or motor vehicles used by manufacturers, producers, wholesalers, dealers, or retailers enumerated in this Article shall be exempt from the peddler's tax.

- h) On the following types of businesses, at the rate of Two percent (2%) per annum on the gross sales/Receipts for the preceding calendar year;

1. Subdivisions;
2. Theatres and cinema houses;
3. Private cemeteries and memorial parks; and
4. Amusement places such as nightclubs or day clubs, cocktail lounges or bars, beer houses and beer gardens, cabarets or dance halls, skating rinks, bath houses, swimming pools, resorts, boxing stadium, race tracks, and cockpits.
5. Restaurants, carenderias, cafes, cafeterias, food caterers, ice cream parlors, soda fountains, and other places of refreshment.

ARTICLE B. RELATED OR COMBINED BUSINESSES

Section 2B.01. RELATED OR COMBINED BUSINESSES

- a) The taxes imposed under Section 2A. 01 of this Code shall be payable for every separate or distinct establishment or place where businesses 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.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

The conduct or operation of two or more related businesses provided for under Section 2A.01 of this code by 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 related businesses which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related businesses.
- c) In cases where a person conducts or operates two (2) or more business which are governed by separate tax schedules or the rates of the taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the appropriate schedule.

ARTICLE C. SITUS OF THE TAX

Section 2C.01. SITUS OF THE TAX.

- a) For purposes of collection of the business tax, the following definition of terms and guidelines shall be strictly observed:

- 1. Principal Office – The principal office is the head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission (SEC) or the Department of Trade and Industry (DTI), or other appropriate agencies, as the case may be.

The city or municipality specifically mentioned in the articles of incorporation or official registration papers as being the official address of 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 concerned within fifteen (15) days after such transfer or relocation is affected.

- 2. Branch or Sales Office – A branch or sales office is a fixed place in a locality which conducts operations of the business as an extension of the principal office. Offices used only for 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.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

3. Warehouse – A warehouse is a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. Plantation – A plantation is 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 - Experimental farms are agricultural lands utilized by a business or corporation to conduct studies, tests, 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 or products.

On-site sales of commercial quantity made in experimental farm shall be similarly imposed the corresponding tax under Article A. Chapter II and allocated in accordance with paragraph (b) of this Article.

b) Sales Allocation.

1. All sales made in a locality where there is a 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 cases where there is no such branch or sales office or warehouse in the locality where the sale is made, the sale shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue to the municipality where the 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 municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the municipality where the factory, project office, plant, or plantation is located. In cases where only experimental farms are located in the municipality, the same shall not be entitled to the sales allocation provided in this subparagraph.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

4. In case of a plantation located in a locality other than that where the factory is located, the seventy percent (70%) sales allocation shall be divided as follows:
 - i. Sixty percent (60%) to the municipality or city where the factory is located; and
 - ii. Forty percent (40%) to the municipality or city where the plantation is located.
 5. In case where there are two (2) or more factories, projects offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project offices, plants, and plantations are located in proportion to their respective volumes of production during the period for which the tax is due. In the case of project offices of service and other independent contractors, the term production shall refer to the cost of projects actually undertaken during the tax period.
 6. The sales allocation in paragraph (b) 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 subparagraphs (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, these provisions on situs shall apply except that the factory or plant or warehouse of the contractor utilized for the production and storage of the manufacturers' products shall be considered as the factory or plant or warehouse of the manufacturer.
- c) Port of Loading. The city or municipality where the port of loading is located shall not levy and collect the tax imposable in Article A, Chapter of this Code unless the exporter maintains in said city or municipality its principal office, a branch or sales office, or a warehouse, factory, plant, or plantation in which case, the provision on the matter shall apply accordingly.

ARTICLE D. RETIREMENT OF BUSINESS

Section 2D.01. RETIREMENT OF BUSINESS.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- a) Any person, natural or juridical, subject to the tax on businesses under Article A, Chapter II of this Code shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

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

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

1. 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 no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees, and charges imposed under existing tax ordinances; and
 2. 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 transfer of the business to him if there is an existing ordinance prescribing such transfer tax.
- b) In case it is found that the retirement or termination of the business is legitimate, and the tax due therefrom be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- c) The permit issued to a business retiring or terminating its operators shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.

CHAPTER III. PERMIT AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE

Section 3A.01. MAYOR'S PERMIT.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

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 as follows:

PARTICULARS	ANNUAL FEE
For Renewal of Business – Based on Gross receipts:	
all types of business (Gross receipts of ₱500,000 and above)	₱1,000.00
all types of business (Gross receipts below ₱500,000)	₱500.00
For new Business – Based on capital:	
all types of business (Capital Investment of ₱500,000 and above)	₱1,000.00
all types of business (Capital Investment below ₱500,000)	₱500.00
Additional Fees for Certain Types of Business	
Trucking Services (Per Vehicle)	₱300.00

The Mayor's Permit fee is payable for every distinct or separate establishment or places 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 Mayor's Permit has been obtained and the corresponding fee paid for.

Section 3A.02. TIME AND MANNER OF PAYMENT.

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

Section 3A.03. ADMINISTRATIVE PROVISIONS.

- a) Supervision and control over establishments and places.

The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the Business Permit Fee. He/she shall prescribe rules and regulations as to the mode or manner in which they shall be conducted in so far as may be necessary to maintain peaceful, healthful, and sanitary conditions.

- b) Application for Mayor's Permit.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

An application for a Mayor's Permit shall be filed with the Business Permits and Licensing Office (BPLO) under 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 the business or undertaking that is to be conducted, and such other data or information as may be required.

c) False statement.

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

d) Grounds for Refusal to Issue Mayor's Permit.

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 laws, ordinances or requirements of the municipality;
3. Who has an unsettled tax obligation, debt or other liability to the government; and
4. Who is disqualified under any provision of law or ordinance to establish or operate the business or undertaking applied for.

e) Issuance of Mayor's Permit.

Upon approval of the application for a Mayor's Permit, two copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. The Tax Order of Payment shall be presented to the Municipal Treasurer as basis for the collection of the 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.

f) Contents of Permit.

Every permit issued by the Municipal Mayor shall show the name and residence of the applicant, his nationality and marital status; the nature of the organization, that is, whether the business is a sole proprietorship, a partnership, or a



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

corporation; the location of the business; date of issue and date of expiration of the permit; and such other information as may be necessary.

g) Issuance of Permit Duplicate

The Municipal Mayor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen, or destroyed, issue a duplicate of the permit upon payment of the corresponding fee.

h) Posting of Permit.

Every holder of a Mayor's Permit shall keep the same 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 one of their duly authorized representatives.

i) Duration of Permit.

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. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

j) Revocation of Permit.

A Mayor's Permit shall be revoked on any/all of the following grounds:

1. When a person doing business under the provisions of this code violates any provision of this Article;
2. Refuses to pay an indebtedness or liability to the municipality;
3. Abuses his privilege to do business to the injury of the public morals or peace;
4. When a place where such business is operated is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a haunt for disorderly characters, criminals, or women of ill-repute;
5. When a business establishment is used as a venue for trafficking women and children, for the promotion of prostitution, for the display, exhibition or performance of any obscene or indecent shows or such which may be considered as repulsive to the sense of decency; and
6. When the business establishment or operation thereof violates any existing law or ordinance.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

The Municipal Mayor, after investigation, shall cause the revocation of 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 fines and imprisonment that may be imposed by the court for violation of any provision of this code 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 3A.04. RULES AND REGULATIONS ON CERTAIN ESTABLISHMENTS.

- a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, bars, carenderias, street food vendors or food caterers and other related businesses.

No owner of these establishments shall employ any cook, food dispenser waiter or server without a Food Handler's Certificate (Health Certificate) from the Municipal Health Officer, annually or whenever deemed necessary.

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

- b) Hotels, motels, resorts, sauna baths, massage parlors, salons, barber and beauty shops and other related businesses.

The establishments shall not be allowed to operate with employees not having secured the necessary corresponding Health Certificate from the Municipal Health Officer.

ARTICLE B. PERMIT FEE FOR OPERATION AND MAINTENANCE OF A COCKPIT ARENA

Section 3B.01. DEFINITIONS OF TERMS.

As used herein, the following terms shall be understood, applied and construed as follows;

- a) Cockpit – The properly enclosed or fenced premises or compound provided with one or more gates or doors for definite points of entrance and exit and licensed in accordance herewith for the holding of cockfighting, derby, pintakasi or its equivalent term in different Philippine localities.
- b) Cockfighting (Sabong) – Shall embrace and mean the commonly known game or term "Cockfighting derby", pintakasi or its equivalent term in different Philippine localities.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- c) Bet Manager (Kasador) – A person who calls and takes care of bets from owners of both gamecocks and those of other bettors before he/she orders commencement of the cockfight and thereafter distributes winning bets after deducting a certain commission.
- d) Promoter – A person duly licensed to undertake in the convening, meeting, holding and celebration of specially programmed and arranged cockfighting like local and international derbies or competitions, special mains or matched set to or encounters pintakasi and ordinary fights or hack fights.
- e) Gaffer – A person knowledgeable in the technique of arming fighting cocks with gaffs on either or both legs.
- f) Referee – A person who watches and oversees the progress of the cockfight and decides its result announcing the winner or declaring a draw or a non-contest game.
- g) Amusement – Is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun.
- h) Amusement place – A place of amusement where one seeks admission to entertain oneself by participating with the use of money and seeing or viewing cockfighting performance.
- i) Receipt – A written acknowledgement of something received from admission for amusement.
- j) Starter (“Soltador”) – A person who personally takes physical custody and control, inside the arena of a pitted and betted gamecock and who actually releases the same for actual fight or combat in a cockfight.
- k) Bet Solicitor (“Kristo”) – Person/s who calls for bets with other bettors or bet takers for a commission at the end of the day from one or more patrons.
- l) Franchise – Is a right or privilege, affected with public interest which 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;
 - An authorization granted by a government or company to an individual or group enabling them to carry out specified commercial activities, providing a broadcasting service or acting as an agent for a company’s products. It is a special privilege, right or license granted to an individual or group to market its goods on services in a particular territory.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- m) Zoning Ordinance – Either or both national or local municipal legislation which logically arranges, prescribes, defines and apportions a given political subdivision into specific land use as present and future projection of needs warrant.
- n) Cocker (“Afficionado”) – A person who participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.
- o) Gamecocks – Refers to domesticated fowls whether imported or locally bred, as well as the native fighting cock, indigenous to the country, especially bred, trained and conditioned for actual cockfighting or for propagating or breeding purposes for eventual use in cockfighting.
- p) Special Cockfighting Permit – A permit issued by the Municipal Mayor for the holding of a cockfighting game in a licensed cockpit for a day only for a special occasion endorsed by the franchise.
- q) Special Cockfighting Game – A game of Cockfighting held other than Sundays, Legal holidays and fiestas.

Section 3B.02. IMPOSITION OF FEES.

There shall be collected the following corresponding fees:

PARTICULARS	FEES
Franchise Fee	₱150,000.00
Annual Mayor’s Permit	₱15,000.00
International Derby	₱10,000.00
National Derby (per day)	₱8,000.00
Regular Cockfighting Game per day	₱2,000.00
Special Cockfight per day	₱2,000.00
Pintakasi per day	₱2,000.00
Municipal Derby per day	₱2,000.00
Promotional Derby	₱5,000.00
Town Fiesta	₱5,000.00
RENYAS:	
- Regular	₱200.00/fight
- Derby/Special	₱300.00/fight
Amusement Tax (Gate Receipts)	10% of the total gross receipts
For Registration of cockpit personnel (Annually):	
- Operator, general manager, promoters, host or such other terms applied to person promoting or hosting a cockfight	₱2,000.00
- Pit Manager	₱500.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- Referee (Sentenciador)	₱500.00
- Cashier	₱500.00
- Bet manager	₱500.00
- Derby Matchmaker	₱500.00
- Bet taker	₱500.00
- Gaffer	₱500.00
For Promoter of Derbies in the Municipality (Special Cockfights – Special Permit):	
- 2-cock derby	₱3,000.00
- 3-cock derby	₱4,000.00
- 4-cock derby	₱5,000.00
- 5-cock derby	₱6,000.00
- 6 cock derby or more	₱7,000.00

Payment of Fees and Dues – Payment of fees and dues required for the operation and maintenance of cockpit shall be in accordance with the Revenue Code of Palo, Leyte and other ordinances duly promulgated for the purpose (Mayor’s Permit, Sanitary Permit and other tax ordinances).

Section 3B.03. BOOK OF ACCOUNTS AND RECORD KEEPING.

For the purpose of the preceding sections, the franchisee is required to keep the proper book of accounts and records in connection with their operation. Hence, all entrance tickets to the gallera must be registered with the Municipal Treasurer’s Office. The Municipal Treasurer or its duly authorized representative shall have the power to inspect at all times the said book of accounts and records.

Section 3B.04. TIME OF PAYMENT.

The fees mentioned in Section 3B.02 shall be paid to the Municipal Treasurer or his/her duly designated representative/s within ten (10) days from the effectivity of this ordinance and on every expiration of the license. Thereafter, the Municipal Mayor shall issue the corresponding business permit upon payment by the applicant the amount of FIFTEEN THOUSAND PESOS (₱15,000.00) renewable annually, but subject to surcharges as the case may be. The permit shall be known as “Mayor’s Permit.”

Section 3B.05. MANDATORY PAYMENT OF TAXES AND FEES PROVISION.

The Franchisee shall be liable to pay all taxes and other fees prescribed by the Revenue Code of the Municipality of Palo, Leyte, to the office of the Municipal Treasurer. Said assessments shall be without prejudice to the subsequent impositions as may be adopted or hereafter may be required by law or ordinance. Failure on the part of the franchise to promptly and regularly comply with said tax obligation shall be a ground for the automatic revocation or cancellation of this franchise.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 3B.06. DECLARATION OF FRANCHISE.

Unless sooner revoked or cancelled, this franchise shall be valid for a period of Twenty Five (25) years commencing from the effectivity of this ordinance with the option on the part of the franchisee to renew the same for a similar period subject to the approval of the Sangguniang Bayan after submission of documents and other requirements relative thereto.

Section 3B.07. PROHIBITION ON SALE, LEASE, USUFRUCT AND TRANSFER OF FRANCHISE.

This franchise is non-transferable in character. As Such the Franchisee shall not sell, assign, lease, grant the usufruct of, or transfer this franchise including any rights and privileges acquired thereunder to any person, natural or juridical, firm or other entities, nor merge with any corporation or individual without the prior notice and approval of the Sangguniang Bayan.

Section 3B.08. ADMINISTRATIVE PROVISIONS.

- a. Only licensed gaffers, bet takers, referees and promoters shall be allowed to participate in the cockpit for any given cockfight or derby.
- b. Promoters of hack fights and derbies on Special Cockfighting Days are required to secure a permit from the Office of the Mayor, **BEFORE**, engaging into activity at least seven (7) days prior to such hack fights or derbies.
- c. No person carrying deadly weapons shall be allowed to enter inside the cockpit premises during cockfights.
- d. Minors shall not be allowed to enter the premises of the cockpit.
- e. No other forms of gambling shall be conducted inside the premises of the cockpit.
- f. Franchise shall keep a permanent list of management, authorized bet takers, gaffers and referees.
- g. Like any other business establishments, the cockpit operators shall keep regular books of accounts and/or other records which truly reflect all business transactions and to make the same available for examination by the Municipal Treasurer or by his duly authorized representative. The book of accounts or records shall first be registered with the Municipal Treasurer's Office before they are used.

Section 3B.09. HOLDING OF COCKFIGHTS.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Cockfights shall be allowed only in a duly licensed cockpit arena and during SUNDAYS, legal holidays and before fiestas for not more than three (3) days only, EXCEPT on the following days when no cockfighting shall be held:

- a. Holy Thursday
- b. Good Friday
- c. Philippine Independence Day – June 12
- d. Bonifacio Day – November 30
- e. National Heroes Day – December 30
- f. Election/Referendum Day
- g. Registration day on such election/referendum

Section 3B.10 – A. PERMIT REQUIRED FOR SPECIAL COCKFIGHT.

No special cockfights shall be allowed unless authorized by a special permit from the Office of the Mayor. The application for such special permit shall be filed with the Office of the Mayor within seven (7) days before the event.

Every application shall be signed by the owner/operator or licensee/franchisee of the cockpit where such special cockfights are to be held countersigned by the promoter or representative of the beneficiary and to be supported with the necessary documents such as:

1. Copies of resolution from authorized agency, institution or organization authorizing the fund raising campaign and specifying the purpose, thereof.
2. A letter-request of the beneficiary to the cockpit owner, operator or licensee, franchisee to hold special cockfights in a particular cockpit.

Section 3B.10 – B. ADDITIONAL CONDITIONS.

The franchisee shall also make available, under reasonable terms, the accommodation of fund-raising activities for Barangay fiestas and other charitable purposes through cockfighting activities that may be conducted in the said arena, as part of its corporate social responsibility.

Section 3B.11. APPLICABILITY CLAUSE.

The provisions of P.D 449 and RA 7160 shall apply to all matters regarding the establishment, operation and regulation of cockpits and the holding of cockpits in the Municipality of Palo.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

ARTICLE C. CART OR SLEDGE REGISTRATION FEE

Section 3C.01. IMPOSITION OF FEE.

There shall be collected a registration fee of Twelve pesos (₱12.00) per annum for each animal drawn cart or sledge used in this municipality which shall be registered with the office of the Municipal Treasurer.

Section 3C.02. TIME AND MANNER OF PAYMENT.

This fee shall be due and payable within the first twenty (20) days of January of each year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase or completion date of construction.

Section 3C.03. ADMINISTRATIVE PROVISIONS.

The Municipal Treasurer shall keep a register of all carts or sledges which shall set fourth, among others, the name and address of the owner.

ARTICLE D. FEES ON IMPOUNDING OF ASTRAY ANIMALS

Section 3D.01. DEFINITIONS.

The following definitions of terms used in this Article are adopted;

- a) Astray animal – means an animal which is set loose, unrestrained, and not under the complete control of its owner, or the one in charge or in possession thereof, found roaming at large in public or private places.
- b) Public place – includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.
- c) Private place – includes privately owned streets or yards, rice fields or farm lands or lots owned by an individual other than the owner of the animal.
- d) Large cattle – includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 3D.02. IMPOSITION OF FEES.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places;

PARTICULARS	FEES
Large Cattle	₱ 20.00
Pigs, Goats, and Sheep	₱ 10.00
Other animals	₱ 5.00

Section 3D.03. TIME OF PAYMENT.

The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal.

Section 3D.04. ADMINISTRATIVE PROVISIONS.

For purposes of this Article, the Chief of Police of the Philippine National Police (PNP) or his deputies are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for that purpose. He shall also cause the Posting of notice of the impounded astray animal in the Municipal Hall and inform the Municipal Mayor Accordingly.

Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction, the proceeds from which shall accrue to the treasury of the Municipal Government.

ARTICLE E. BUILDING PERMIT AND RELATED FEES

Section 3E.01. APPLICABILITY PROVISION.

The assessment, collection, and allocation of building permit fees, signboard permit fees, plumbing inspection permit fees, sanitary inspection fees, mechanical installation and inspection fees, and such other imposition as may be prescribed by the Department of Public Works and Highways in the exercise of regulatory powers over public and private buildings and structures under Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines, shall be governed by such Code and the rules and regulations promulgated thereunder.

ARTICLE F. PERMIT FEE ON CIRCUS OR MENAGERIE PARADES AND OTHER PARADES

Section 3F.01. IMPOSITION OF FEE.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

There shall be collected a Mayor's Permit fee of Fifty Pesos (₱ 50.00) per day on every circus or menagerie parade and other parades using banners, floats, or musical instruments carried on in the municipality.

Section 3F.02. TIME AND MANNER OF PAYMENT.

The fee imposed herein shall be due and payable at least five (5) days before the scheduled date of the circus or parade and no such activity shall be held without first paying the fee.

Section 3F.03. EXEMPTIONS.

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

Section 3F.04. ADMINISTRATIVE PROVISIONS.

The Chief of Police of the Philippine National Police (PNP) 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 G. REGISTRATION FEE ON LARGE CATTLE

Section 3G.01. DEFINITION.

For purposes of this article, large cattle includes a two-year old horse, mule, ass, carabao, cow, or other domesticated members of the bovine family.

Section 3G.02. IMPOSITION OF FEE.

There shall be collected by the Municipal Treasurer the following fees:

PARTICULAR	FEES
For certificate of ownership	₱100.00
For certificate or transfer	₱100.00
For registration of private brand	₱100.00

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

Section 3G.03. TIME AND MANNER OF PAYMENT.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

The fees imposed herein shall be paid to the Municipal Treasurer upon registration or transfer of ownership over large cattle.

Section 3G.04. ADMINISTRATIVE PROVISIONS.

- a) The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer.
- b) 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, and the class, color, sex, brand, and other identification mark of the cattle. The transfer of the large cattle, regardless of its age, shall likewise be registered with the Municipal Treasurer. It shall be entered in the registry book setting forth, among others, the names and residences of the owner and the purchaser or transferee; the consideration or purchase price thereof; the class, sex, age, brand, and other identifying marks of the animal; and a reference by number to the original certificate of ownership with the name of the Municipality which issued it.

ARTICLE H. PERMIT FOR EXCAVATION

Section 3H.01. IMPOSITION OF FEE.

Every entity, corporation or person making or cause to be made excavation on Public or Private Street shall secure a Mayor's permit except those undertaken for emergency repair and/or restoration.

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 of the municipality for the installation of water-pipe connections:

PARTICULARS	FEES
Mayor's permit	₱ 15.00
Where the installation of the water-pipe traverse a road, street, or highway, immediate restoration of the excavation shall be undertaken by the municipal government to ensure adequate and satisfactory rehabilitation work thereof, whereby an additional charge shall be imposed as follows:	
a. For concrete road	₱ 200.00
b. For nonconcrete road	₱ 50.00
1. Processing Fee:	
a. Installation of poles	₱ 15.00
b. All other excavation	₱ 30.00
2. Excavation Permit Fee:	
a. For 50 lineal meters or less with less than .50 1.m.	₱ 100.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

trench width	
b. Over 50 1.m. width less than .50 1.m trench width	₱ 10.00/1.m.
c. With .50 linear meter trench width and above	₱ 10.00/1.m.
d. For installation of wooden or concrete poles	₱ 10.00/pole
3. Deposit for restoration and Maintenance Work	Per sq.m. or fraction thereof
a. Concrete Paved streets:	
6" Thickness	₱ 350.00
5" Thickness	₱ 300.00
b. Concrete sidewalk	₱ 150.00
c. Kerb and gutter	₱ 300.00/1.m
d. Concrete Kerbs	₱ 150.00/1.m

All public utilities program development projects may be exempted from the above fees subject to the approval of the Sangguniang Bayan.

Section 3H.02. COST ADJUSTMENT PROVISION.

Without the necessity of amending this ordinance, the rate of fees and charges imposed herein shall be subject to future adjustments corresponding to prices of labor and materials prevailing at that particular time subject to the approval of the Sangguniang Bayan.

Section 3H.03. RESTORATION WORKS.

Restoration works and other consequential responsibilities or obligations over excavation after the completion of the underground works shall be done by the contractor/ implementing agency. For individual connection, restoration shall be done by the Municipal Engineer's office.

A cash deposit and/or performance bond for restoration cost of the project undertaken by the implementing agency based on the schedule of restoration rates of the Municipal government. The cash deposit shall be refundable one (1) month after the expiration of one year period. For restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified Xerox copy of the guaranty bond posted to the implementing agency is acceptable.

Section 3H.04. FILING OF APPLICATION.

The application for permit to undertake excavations shall be filed with the Municipal Engineer's Office. The permit shall be release within five (5) working days after submission of all requirements.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 3H.05. CONDITIONS FOR PERMIT.

The permit to undertake excavations shall contain, among other things, such conditions as may be necessary to ensure public safety and convenience. All such excavations shall be in accordance with the excavation and installation plans as approved by the Municipal Engineer or his duly authorized technical representative.

Section 3H.06. EXERCISE OF SUPERVISION.

All excavation works shall be under the supervision of the Municipal Engineer or his duly authorized technical representative to ensure compliance with the installation plans and other conditions in the permit.

Section 3H.07. EXCAVATION AFFECTING ADJOINING PROPERTIES.

- a) Temporary support of adjoining property. – The person causing excavation to be made shall provide such sheet piling and bracing as may be necessary to prevent materials for structure of adjoining property from caving in before permanent support shall have been provided for the sides of an excavation.
- b) Permanent support of adjoining property. Whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.
- c) Entrance to adjoining premises – For the purpose of providing temporary support of adjoining premises, the persons causing an excavation to be made shall get the consent of the owner of the adjoining premises to enter and construct the temporary support. However, if such consent and entrance are not granted, the owner of adjoining premises shall be responsible for providing the necessary support, as the case may be to his premises at his own expense, and for that purpose he shall be given authority to enter the premises where the excavation is to be made.

Section 3H. 08. EXCAVATION AFFECTING ADJOINING STRUCTURE.

- a) Excavation more than four (4) feet depth. Whenever an excavation is carried to the depth of more than four (4) feet long below the curb, the person causing the excavation to made at all times, if granted the consent of the owner adjoining structure to enter, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four (4) feet below the curb line. He shall support such structure by proper foundation. If the owner's consent to make and provide the necessary foundations, and when necessary for the purpose, such owner shall be given authority to enter the premises where such excavation is to be made.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- b) Excavation four (4) feet or less in depth – The person causing the excavation shall preserve the safety of the structure which may be affected by the excavation and protect it from injury and support by proper foundation (except as otherwise provided in excavation more than four (4) feet deep); and when necessary for that purpose, the owner of the structures shall be given the authority to enter the premises where such excavation is to be made.

Section 3H. 09. APPROPRIATE MARKS, GUARDS AND BARRICADES.

- a) The excavations shall be provided with appropriate markers and safety to travelling vehicles and pedestrians, such markers and safety guards shall carry the identity of the person or agency undertaking the excavation.
- b) In the event of death, injury and or damages caused by the non-completion of such works and/or failure of the one undertaking the work to adopt the required precautionary measures for the protection of the general public or violation of any of the terms of conditions of the permit, the permittee/excavator shall assume fully all liabilities for such death, injury or damage arising therefrom. For this purpose, the excavator/permittee shall purchase insurance coverage to answer for third party liability.

Section 3H. 10. INSERTION PROHIBITED.

All excavation passing through canals and insertions through drainage or sewer pipes shall be strictly monitored to conform with standards and specification prescribed by the Municipality.

Section 3H. 11. PRIVATE ROADS, PASSAGEWAYS AND SIDEWALKS.

The Municipal Engineer or his duly authorized technical representative shall have the authority to inspect all diggings and excavations being undertaken on all private roads, passageways and sidewalks and to require that restoration of the excavated area meets with the standards specifications as prescribed by the municipality.

Section 3H. 12. TIME OF PAYMENT AND SURCHARGE FOR THE LATE PAYMENTS.

The fees imposed in this article shall be paid to the Municipal Treasurer's Office before the permit to dig or to excavate is issued; such permit is valid when the official receipt covering payment of the prescribed fees is attached thereto. A surcharge of twenty five percent (25%) plus two percent (2%) interest per month of the processing and excavation fees imposed in this article shall be collected from any person or entity which has already commenced to dig or excavate before the permit has been issued. Provided, further, that when the excavation work is started with due notice to the



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Municipal government and after the lapse of ten (10) working days from the date of filling the acceptance of the application for Excavation permit, no surcharge or penalty shall be imposed.

Section 3H. 13. ADMINISTRATIVE FINES.

a) Imposition of Fines. Administrative sanctions not exceeding Five Thousand Pesos (₱5,000.00) shall be imposed on the following cases:

1. Excavating without an excavation permit.
2. Non-compliance with the work stoppage.
3. Failure to post or display the excavation Permit in a conspicuous place.
4. Failure to install road/highway safety construction devices.
5. Failure to install illuminated or reflectorized road signs and billboards.

b) Determination of Amount of Fines.

1. Light Violation

Failure to post Excavation Permit in conspicuous places.

2. Less Grave Violation

Non-compliance with work stoppage order.

Excavating without permit.

Failure to restore the excavated portion of the street according to each approved work schedule.

3. Grave Violation

Failure to install road/highway safety construction devices.

Failure to install road sign and billboard.

Failure to restore the excavated portion of the road right of way to its original condition.

Non-compliance with work stoppage order for excavating without excavation permit.

c) Schedule of Fines

VIOLATION	LIGHT	LESS GRAVE	GRAVE
Minimum	₱ 100.00	₱ 500.00	₱ 1,000.00
Medium	₱ 200.00	₱ 1,000.00	₱ 3,000.00
Maximum	₱ 300.00	₱ 3,000.00	₱ 5,000.00

The above fines shall be imposed as follows:

- a) Minimum Fines – for failure to comply with the terms of the first notice.
- b) Medium Fines – for failure to comply with the terms of the second notice.
- c) Maximum Fine – for failure to comply with the terms of the third notice.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 3H. 14. RENOVATION OF PERMIT.

Permits issued under this article may be revoked or cancelled in cases of emergency, when public interest so demands or non-compliance with the conditions of the permit.

ARTICLE I. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3I.01. IMPOSITION OF FEES.

The following fees are imposed for the sealing and licensing of weights and measures.

PARTICULARS	FEES
a) For sealing weights and metric measures (Manual or Digital) per unit	₱100.00

Section 3I.02. PAYMENT OF FEES AND SURCHARGE.

The fees herein imposed shall be paid and collected by the Municipal Treasurer upon the sealing or licensing of the weights, measures, or instruments and renewable annually on or before the anniversary date thereof. The official receipt evidencing payment shall serve as a license to use such instrument for one year from the date of sealing, unless such instrument becomes defective before the expiration period. Failure to have the instrument retested and the corresponding fee paid therefor within the prescribed period shall subject the owner or user to a surcharge of five hundred (500) per centum of the prescribed fees which shall no longer be subject to interest.

Section 3I.03. EXEMPTIONS.

- 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.
- Dealers of weights and measures intended for sale.

Section 3I.04. ADMINISTRATIVE PROVISIONS.

- The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared annually with the fundamental standards in the Department of Science and Technology.
- The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test of instruments of weights and measures within the municipality.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

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

Section 31.05. FRAUDULENT PRACTICES AND CORRESPONDING PENALTIES.

- a) Any person, other than the official sealer of weights and measures:
1. Who places an official tag or seal; upon any instrument of weights or measures, or attaches it thereto; or
 2. Who fraudulently imitates any mark, stamp, brand, tag, or other characteristic sign used to indicate that weights and measures have been officially sealed; or
 3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights or measures mentioned have been duly sealed; or
 4. Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, or license which is an imitation of, or purports to be a lawful stamp, tag, certificate, or license of the kind required by the provisions of this Article; or
 5. Who alters the written or printed figures or letters on any stamp, tag, certificate, or license used or issued; or
 6. Who has in this possession any such false, counterfeit, restored, or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in payment of payment of fees or charged imposed in this Article; or
 7. Who procures the commission of any such offense by another;

Shall for each of the offenses above, be fined by not less than one thousand pesos (₱1,000.00) nor more than five thousand pesos (₱5,000.00) or imprisoned for not less than one (1) month nor more than six (6) years, or both, at the discretion of the court.

- b) Use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:

Any person engaged in the practice of buying or selling goods by weights and/or measures, or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight, or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished by a fine not exceeding Five thousand pesos (₱5,000.00) or by imprisonment of not more than six (6) months, or both, at the discretion of the court.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

If, however, such scale, balance, weight, or measure, has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector or weights and measures, be sealed, and the owner, possessor, or user of the same shall be subject to no penalty except a surcharge equal to five (5) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge being collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

c) Alteration or fraudulent use of instrument of weights and measures:

1. Any person who, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or who knowingly uses any false scale or balance weight or measure, whether sealed or not, shall be punished by a fine of not less than one thousand pesos (₱1,000.00) nor more than five thousand pesos (₱5,000.00) or by imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.
2. Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure of any article bought or sold by weight or measure, fraudulently misrepresents the weight or measure thereof shall be punished by a fine of not less than one thousand pesos (₱1,000.00) nor more than five thousand pesos (₱5,000.00) or by imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

Section 31. 06. ADMINISTRATIVE PROVISIONS.

The Municipal Treasurer may compromise the following acts or omissions not constituting fraud:

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

PARTICULARS	FEES
When correct	₱ 2.00
When incorrect but within tolerable allowance of defect or short measure	₱ 15.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- b) Failure to produce weight or measure tag or license or certificate upon demand but the instrument is duly registered:

PARTICULARS	FEES
When correct	₱ 2.00
When incorrect but within tolerable allowance of defect or short measure	₱ 4.00

- c) Any person found violating any of the above two (2) provisions for the second time shall be fined twice the above penalty.

ARTICLE J. ZONING AND LOCATIONAL CLEARANCE FEES

Section 3J.01. IMPOSITION OF FEES.

Fees for zoning and/or locational clearance of land use shall be collected from the owners and/or contractor of land development, construction, renovation and expansion projects, as follows:

PARTICULARS	FEES
A. Zoning/Locational Clearance	
1. Residential structure single or detached other than the apartment townhouses, dormitories, and subdivision/condominium project, the project cost which is:	
a. ₱ 100,000.00 and below	₱ 100.00
b. Over ₱ 100,000.00	₱ 100.00 plus 1/10 of 1% of cost in excess of 100,000.00
2. Apartment/Townhouses;	
a. Five doors and below	₱ 200.00
b. More than 5 doors	₱ 200.00 + ₱ 50.00 for every door in excess of five (5)
3. Dormitories;	
a. Ten rooms and below	₱ 200.00
b. More than 10 rooms	₱ 200.00 + ₱ 50.00 for every room in excess of ten rooms
4. Institutional project cost of which is:	
a. ₱ 100,000.00 and below	₱ 200.00
b. Over ₱ 100,000.00	₱ 200.00 + 1/10 of 1% of cost in excess of 100,000.00
5. Commercial, Industrial, Agro-Industrial project cost of which is:	
a. ₱ 100,000.00 and below	₱ 500.00



**Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo**

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

b. Over ₱ 100,000.00	₱ 500.00 + 1/10 of 1% of cost in excess of 100,000.00
6. Special Uses/Special projects including Memorial Parks, the project cost of which is:	
a. ₱ 100,000.00 and below	₱ 400.00
b. Over ₱ 100,000.00	₱ 400.00 + 1/10 of 1% of cost in excess of 100,000.00
7. Alteration/Expansion (affected areas/cost of expansion only) same as original application	
8. Temporary Use Permit/Renewal of Temporary Use Permit	₱ 500.00
B. Subdivision and Condominium Projects Activities.	
1. Approval of Subdivision Plan	
a. Preliminary Processing Fee	
• For First 10 has.	₱ 200.00
• For every additional ha.	₱ 50.00
b. Final Processing fee;	
• Subdivision having density of 65 to 100 families, gross hectare, per ha. Or fraction thereof	₱550.00
• Subdivision having a density of 21 to 65 families per gross ha. Per ha. Or a fraction thereof	₱ 750.00
• Subdivision having density of 20 and below families per gross ha., per ha. Or a fraction thereof	₱ 1,200.00
• Additional fee on floor area of houses/building and sold with the lot, per sq.m.	₱ 1.00
c. Inspection fee (per ha.);	
• High density	₱ 300.00
• Eco. Subdivision	₱ 400.00
• Open market	₱ 500.00
d. Alteration of plans (affected Areas only same as final processing	
e. Certificate of Registration and License to sell (per saleable lot)	
• High density	₱ 20.00
• Eco. Subdivision	₱ 60.00
• Open market	₱ 120.00
• Additional fee on floor area of	₱ 20.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

house/building sold with the lot, per sq.m.	
f. Certificate of completion per ha.	
• High density	₱ 300.00
• Eco. Subdivision	₱ 400.00
• Open market	₱ 500.00
2. Approval of Condominium Project	
a. Preliminary Processing Fee	₱ 200.00
b. Final Approval:	
• Per sq.m. of total area	₱ 5.00
• Per sq.m. of the area of the building	₱ 1.00
c. Inspection Fee	₱ 5.00
d. Conversion Fee (Affected areas only) same as final approval	
e. Conversion same as final approval	
f. Certificate of Registration and License to sell:	
• residential	₱ 10.00
• commercial	₱ 20.00
g. Certificate of completion (per sq.m. of saleable are)	₱ 10.00
C. Subdivision and Townhouse Project under BP 220:	
1. Preliminary approval land license	
a. For first 10 has.	₱ 70.00
b. For every additional ha. Or a fraction thereof	₱ 20.00
2. Final approval per ha.	₱ 200.00
3. Inspection Fee;	
a. Socialized	₱ 110.00
b. Economic	₱ 170.00
4. Alteration of Plan (affected areas only)	₱ 200.00
5. Building Permit (per sq.m. of the floor area of housing unit)	₱ 2.00
6. Certificate of Registration and license to sell (per lot or unit)	₱ 2.00
7. Certificate of Completion, per ha. Or a fraction thereof	₱ 150.00
8. Certificate of occupancy (per sq.m. of the floor area of housing unit)	₱ 2.00
D. Approval of Industrial Subdivision	
1. Preliminary approval and locational	



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

clearances	
a. First 5 has.	₱ 200.00
b. Every additional ha. Or a fraction thereof	₱ 50.00
2. Final Approval (per ha.)	₱ 500.00
3. Inspection Fees, per sq.m.	₱ 50.00
4. Certificate of Registration and license to sell (per sq.m. of the land area)	₱ 1.00
5. Certificate of Completion (per ha.)	₱ 50.00
E. Approval of Commercial Subdivision	
1. Preliminary approval of locational clearance	
c. First two has.	₱ 200.00
d. Every additional ha.	₱ 50.00
2. Final approval (per ha.)	₱ 3,000.00
3. Inspection Fee	₱ 300.00
4. Alteration of Plans Fee (affected area only)	Same as final approval
5. Certificate of Registration and license to sell (per sq. meter of land area)	₱ 1.00
6. Certificate of completion	₱ 300.00
F. Approval of Farm lot	
1. Preliminary approval and locational Clearance	
a. First five has.	₱ 200.00
b. Every additional ha.	₱ 20.00
2. Final approval, per ha.	₱ 500.00
3. Inspection Fee, per ha.	₱ 300.00
4. Alteration of Plans Fee (Affected area only)	₱ 500.00
5. Certificate of Registration and license to sell (per saleable lot)	₱ 20.00
6. Certificate of Completion, per ha.	₱ 300.00
G. Approval of Memorial Park Project	
1. Preliminary approval and locational clearance	
a. First one (1) ha.	₱ 200.00
b. Every additional ha.	₱ 50.00
2. Final approval (per sq. meter)	₱ 1.00
3. Inspection Fee (per ha.)	₱ 100.00
4. Alteration of Plans Fee (Affected Areas only)	same as final approval
5. Certificate of Registration and license to sell (per saleable lot)	₱ 10.00
H. Other Certification	
1. Advertisement Approval	₱ 200.00
2. Cancellations/Deduction of performance Bond	₱ 350.00
3. Lifting of Suspension of License to sell	₱ 350.00



Republic of the Philippines
PROVINCE OF LEYTE
 Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

4. Extension of Time to Complete Development	₱ 350.00
5. Exemption from cease and desist order	₱ 50.00
6. Clearance to Mortgage	₱ 350.00
7. Lifting off cease and desist order	₱ 350.00
8. Change of Name/Ownership	₱ 350.00
9. Voluntary Cancellation of CRLS	₱ 350.00
10. Zoning Certification	₱ 75.00
11. Revalidation/Renewal of Permit-Condominium	50% of original fee
12. Other Certification	₱ 75.00
I. Registration of Dealer/ Brokers Salesmen	
1. Dealers/Brokers	₱ 200.00
2. Salesmen	₱ 120.00
J. Legal Fees	₱
1. Complaint/Opposition Fee	
a. Not more than ₱ 20,000.00	₱ 120.00
b. More 20,000 but less than 40,000	₱ 150.00
c. More than 40,000 but less than 60,000	₱ 200.00
d. More than 60,000 but less than 80,000	₱ 250.00
e. More than 80,000 but less than 100,000	₱ 400.00
f. More than 100,000 but less than 150,000	₱ 600.00
g. For each 1,000 in excess of 150,000	₱ 5.00
2. Petition for review fee	₱ 1,000.00
3. Pauper-Litigants exempt from payment of legal fee:	
a. Those whose gross income is not more than 3,000.00 per month and residing outside Metro manila	
b. Those who do not own real property with an assessed value of more than ₱ 50,000.00	
4. Government Agencies and its instrumentalities and local government units are exempted from paying legal fees.	

Section 3J.02. APPLICATION AND CERTIFICATION.

Applicants for locational clearance of conforming project or activity shall submit their application to the Municipal Planning and Development Coordinator. After due



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

verification and inspection conducted by the same, a certificate therefore shall be issued stating among others that the subject property, business, buildings, renovation, expansion are in conformity with the existing zoning classification of the municipality.

Applicants for locational clearance for non-conforming project or activity, request for reclassification and other complaints shall submit their application to the Municipal Planning and Development Coordinator. The Municipal Planning and Development Coordinator shall forward applications to the Municipal Mayor which in turn shall be submitted to the Municipal Council for deliberation. All approved applications shall be secured from the Municipal Planning and Development office which shall issue the order of payment.

The use of any existing building, structure or land contrary to the zoning plan may be confirmed provided that a certificate of non-conformance is applied for and issued within ninety (90) days from the promulgation of zoning plan.

Section 3J.03. TEMPORARY USE PERMIT.

When the zoning area is not yet established nor built-up or being developed according to the zoning plan, or the built-up or being developed according to the zoning plan, or the built up area in less than 40%, a temporary permit may be issued for a proposed project for a maximum period of five (5) years.

Section 3J.04. PAYMENT OF FEES.

The fees imposed in this Article shall be paid to the Municipal Treasury before the permit to develop land, construct, renovate and expand, in the municipality of Palo, Leyte.

ARTICLE K. FEES FOR NUMBERING OF RESIDENTIAL COMMERCIAL AND OTHER BUILDINGS

Section 3K.01. ADMINISTRATIVE PROVISIONS.

- a) The Municipal Engineer with the assistance of Municipal Planning and Development Officer and Municipal Assessor shall undertake to revise and update the numbering system of permanent structure in the municipality and shall promulgate an Implementing Rules and Regulations affecting the same numbering system for all residential houses, hotels, apartments, institutional edifices, business, commercial and industrial buildings and permanent structures.
- b) The revised and updated number of each of the structures mentioned hereof shall be inscribed in a uniform plate.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Section 3K.02. SPECIFICATIONS.

The number plate shall have the following specifications;

1. Kind of Material – Gauge 26 GI sheet, reflectorized paint to be used for numbers, and letters.
2. Size – 4-1/2 x 8"
3. Color –Background –Green; Numbers and letters – white, using reflectorized paint.

Section 3K.03. IMPOSITION OF FEES.

Cost of the number plates including installation shall not exceed ₱ 30.00. Payment of the fees to the municipal treasury shall be made before the installation of the plates.

ARTICLE L. LICENSE FEES FOR SIGNS, SIGNBOARDS AND ADVERTISEMENT

Section 3L.01. IMPOSITION OF FEE.

There is hereby imposed a fee on signs, signboards, billboards, or advertisements, at the rates prescribed hereunder:

PARTICULARS	FEES
a) Billboards or signboards for advertisement of business, per square meter or fraction thereof:	
Single Faced	₱22.00
Double faced	₱45.00
b) Billboards, or signs for professionals, per square meter or fraction thereof	₱18.00
In addition to the fees provided under (a) and (b) of this section, for the use of electric or neon lights in billboards, per square meter or fraction thereof	₱22.00
c) Billboards, signs or advertisements for business and professional, painted on any building or structure or otherwise separated or detached therefrom, per square meter or fraction thereof	₱20.00
d) Advertisement by means of placards, per square meter or fraction thereof	₱20.00
e) Advertisements for business or profession by means of slides in movies payable by owners of movie houses	₱225.00
f) Advertisements for business or profession by means of film exhibition payable by owners or operators of movie houses	₱1,800.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

	Rate per quarter or portion thereof (minimum per quarter)
g) Mass Display of signs:	
From 1 to 200 display signs	₱1,000.00
From 201 to 500 display signs	₱1,500.00
From 501 to 550 display signs	₱2,000.00
From 551 to 1000 display signs	₱4,000.00
from more than 1,000 display signs	₱5,500.00
h) Advertisement by means of vehicles, balloons, kites, streamers & etc.:	
Per day or fraction thereof	₱100.00
Per week or fraction thereof	₱150.00
Per month or fraction thereof	₱200.00
i) Advertisement by way of promotional sales (house to house), per day, per person	₱20.00

Section 3L.02. TIME OF PAYMENT.

The fee imposed in this Article shall be paid to the Municipal Treasury before the advertisement, sign, signboards or billboard is displayed or distributed or at such other time as may be determined by regulation.

Section 3L.03. REQUIREMENTS.

Any person desiring to display signs, signboards or billboards or advertisements shall file a written application on the required form together with the necessary plans and description of the advertisements, signs, and signboards with the Municipal Engineer. The latter shall issue the necessary permit after approval by the Municipal Mayor, and thereafter, the fee shall be paid to the Municipal Treasurer before the advertisement, sign, signboards or billboard is displayed or distributed or at such other time as may be determined by regulation.

ARTICLE M. SPECIAL PERMIT FOR STORAGE OF FLAMMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCES

Section 3M.01. IMPOSITION OF FEES.

Every person or entity who shall establish, operate and maintain storage or flammable, combustible or explosive substances within the Municipality of Palo, Leyte



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

shall first secure a special permit from the Municipal Engineer/Building Official and Municipal Fire Marshall and Pay the corresponding fees:

PARTICULARS	FEES
Flammable Liquids:	
a) Flammable liquids with flash point at 20F or below such as gasoline and other carbon besolphide, maptha, benzol, allodin and acetone	
Over 5 To 25 Gals.	₱11.25
Over 25 To 50 Gals.	₱ 30.00
Over 50 To 100 Gals.	₱ 60.00
Over 100 To 500 Gals.	₱ 120.00
Over 500 To 1,000 Gals.	₱ 180.00
Over 1,000 To 1,500 Gals.	₱ 240.00
Over 1,500 To 2,500 Gals.	₱ 360.00
Over 2,500 To 3,000 Gals.	₱ 480.00
Over 3,000 To 3,500 Gals.	₱ 600.00
Over 3,500 To 4,500 Gals.	₱ 720.00
Over 4,500 To 8,000 Gals.	₱ 900.00
Over 8,000 To 10, 000 Gals.	₱ 1,200.00
Over 10,000 To 50,000 Gals.	₱ 1,800.00
Over 50, 000 To 200,000 Gals.	₱ 2,700.00
Over 200,000 To 500,000 Gals.	₱ 3,600.00
Over 500,000 To 1,500,000 Gals.	₱ 4,800.00
Over 1,500,000 Gals.	₱ 6,000.00
b) Flammable liquids with flash point at above 20F and below 70F such as alcohol, amyulacetate, tuluoul, ethyl acetate	
Over 5 To 25 Gals.	₱ 22.5
Over 25 To 50 Gals.	₱ 30.00
Over 50 To 100 Gals.	₱ 45.00
Over 100 To 500 Gals.	₱ 75.00
Over 500 To 1,000 Gals.	₱ 120.00
Over 1,000 To 5,000 Gals.	₱ 300.00
Over 5,000 To 25,000 Gals.	₱ 600.00
Over 25,000 To 50,000 Gals.	₱ 1,200.00
Over 50,000 Gals.	₱ 1,500.00
c) Flammable liquids with flash point at above 70F 200 F such as turpertine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleansing solvent, polishing liquids.	
Over 5 To 25 Gals.	₱ 11.25
Over 25 To 50 Gals.	₱ 18.00
Over 50 To 100 Gals.	₱ 30.00
Over 100 To 1,000 Gals.	₱ 75.00
Over 1,000 To 5,000 Gals.	₱ 150.00



Republic of the Philippines
PROVINCE OF LEYTE
 Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Over 5,000 To 10,000 Gals.	₱ 300.00
Over 10,000 To 50,000 Gals	₱ 450.00
Over 50,000 To 100,000 Gals.	₱ 750.00
Over 100,000 To 500,000 Gals.	₱ 1,200.00
Over 500,000 To 900,000 Gals.	₱ 2,250.00
Over 900,000 Gals.	₱ 3,000.00
d) Flammable liquids with flash point of over 200F when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, others:	
Over 5 To 25 Gals.	₱ 11.25
Over 25 To 50 Gals.	₱ 18.00
Over 50 To 100 Gals.	₱ 30.00
Over 100 To 500 Gals.	₱ 90.00
Over 500 To 1,000 Gals.	₱ 180.00
Over 1,000 To 20,000 Gals.	₱ 300.00
Over 20,000 Gals.	₱ 450.00
e) Flammable gasses: Acetylene, hydrogen, coal gas & other flammables in gaseous forms, except liquefied petroleum gas and other compressed gasses:	
Over 15 To 25 Kg.	₱ 15.00
Over 25 To 100 Kg.	₱ 30.00
Over 100 To 500 Kg.	₱ 90.00
Over 500 To 2,000 Kg.	₱ 180.00
Over 2,000 To 10,000 Kg.	₱ 450.00
Over 10, 000 To 50,000 Kg.	₱ 900.00
Over 50,000 To 100,000 Kg.	₱ 1,300.00
Over 100,000 Kg.	₱ 2,200.00
f) Combustible solids:	
1. Calcium carbide:	
Over 10 But Not More Than 20 Kg.	₱ 33.75
Over 20 But Not More Than 50 Kg.	₱ 45.00
Over 50 But Not More Than 500 Kg.	₱ 90.00
Over 500 But Not More Than 1,000 Kg.	₱ 135.00
Over 1,000 But Not More Than 5,000 Kg.	₱ 180.00
Over 5,000 But Not More Than 10,000 Kg.	₱ 225.00
Over 10,000 But Not More Than 50,000 Kg.	₱ 337.00
Over 50,000 Kg.	₱ 450.00
2. Pyrolyxin:	
Over 10 To 50 Kg.	₱ 30.00
Over 50 To 200 Kg.	₱ 60.00
Over 200 To 500 Kg.	₱ 120.00
Over 500 To 1,000 Kg.	₱ 225.00
Over 1,000 To 3,000 Kg.	₱ 450.00



**Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo**

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Over 3,000 To 10,000 Kg.	₱ 750.00
Over 10,000 Kg.	
3. Matches:	
Over 25 To 100 Kg.	₱ 30.00
Over 100 To 500 Kg.	₱ 150.00
Over 500 To 1,000 Kg.	₱ 300.00
Over 1,000 To 5,000 Kg.	₱ 600.00
Over 5,000 Kg.	₱ 1,200.00
g) Nitrate, phosphorus, bromide, sodium, picric acid, and other hazardous, explosive, corrosive, oxidizing and lachrymatory properties:	
Over 5 To 25 Kg.	₱ 30.00
Over 25 To 100 Kg.	₱ 45.00
Over 100 To 500 Kg.	₱ 112.00
Over 500 To 1,000 Kg.	₱ 225.00
Over 1,000 To 5,000 Kg.	₱ 450.00
h) Tar, resin, waxes, copra, rubber, coal, bituminous coal and other similar combustible materials:	
Over 50 To 100 Kg.	₱ 30.00
Over 100 To 1,000 Kg.	₱ 67.50
Over 1,000 To 5,000 Kg.	₱ 135.00
Over 5,000 Kg.	₱ 225.00

Section 3M.02. TIME OF PAYMENT

The fees imposed shall be paid to the Municipal Treasury upon application of License.

ARTICLE N. FIRE INSPECTION FEE

Section 3N.01. IMPOSITION OF FEES.

Fire safety inspection certificate shall be issued upon payment by the applicant of a fee equivalent to ten (10) percent of all fees charged by the municipal building official or other agencies concerned in the granting of pertinent permits and licenses.

Any person, natural or juridical who shall keep or store at his or its place of business or any place in Palo, Leyte or transport or convey over the/street of Palo, Leyte, any flammable explosive or highly combustible materials, shall first secure a permit from the Municipal Fire Marshall in coordination with the Municipal Engineer/Building Official, and pay the corresponding

PARTICULARS	FEES
-------------	------



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

1. Storage Occupancies:	
e. Lumberyard	₱ 200.00
f. Combustible Solids	₱ 200.00
g. Flammable Liquids	₱ 200.00
h. Flammable Gasses	₱ 200.00
i. Warehouse (Highly Combustible Materials)	₱ 150.00
j. Warehouse (Low Combustible Materials)	₱ 100.00
k. Parking Garage	₱ 100.00
l. Cold Storage	₱ 150.00
m. Grains and Foods	₱ 100.00
n. Others	₱ 50.00
2. Processing of Building Plans:	
o. Residential	₱ 50.00
p. Commercial	₱ 100.00
q. Industrial	₱ 100.00
r. Others	₱ 50.00
3. Fees for the storage, handing and/or use/installation of liquefied Petroleum or other types of compresses gas system in bulk storage:	Fee Per Annum
a. For Storage of not more than 500 Gals. Of water capacity	₱ 100.00
b. For storage of over 500 Gals. But not more than 2,000 Gals. Of capacity	₱ 200.00
c. For storage of 2,000 Gals. But not more than 5,000 Gals. Of capacity	₱ 400.00
d. For storage of 5,000 Gals. But not more than 50,000 Gals. Of water capacity	₱ 1,000.00
e. For storage of 50,000 Gals. But not more than 200,000 Gals. Of water capacity	₱ 1,500.00
f. For storage of 200,000 Gals. But not more than 500,000 Gals. Of water capacity	₱ 2,000.00
g. For every additional 1,000 Gals. Or fraction thereof in excess of 500,000 Gals. Of water capacity	₱ 20.00
4. Fees for liquefied gas installation not in bulk:	
a. Less than 20 Gals. Of water capacity	₱ 20.00
b. Over 20 to 50 Gals. Of Water capacity	₱ 30.00
c. Over 50 to 100 Gals. Of water capacity	₱ 40.00
d. Over 100 to 200 Gals. Of water capacity	₱ 50.00
e. Over 200 to 300 Gals. Of water Capacity	₱ 60.00
f. Over 300 to 500 Gals. Of water capacity	₱ 80.00
g. For every 100 gals. Of water capacity in excess of 500 gals.	₱ 60.00
h. Transportation and/or conveyance explosives,	₱ 80.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

flammable or combustible materials by means of transportation, per month	
--	--

Section 3N.02. TIME OF PAYMENT.

The fees imposed in this Article shall be paid to the Municipal Treasurer within fifteen (15) days after the inspection has been conducted for the purpose of securing a permit.

Section 3N.03. ADMINISTRATIVE PROVISIONS.

The Municipal Fire Marshall of the Bureau of Fire Protection, Palo, Fire Station assigned in Palo, Leyte in coordination with the Municipal Engineer/Building Official shall have the supervision over the location and manner of storing and transforming flammable, explosive and combustible materials, and installing gas system or cooking appliances in Palo, Leyte, subject to the rules and regulations on fire prevention and protection. If in their judgement the location manner of strong such materials, and the installation of the gas system or cooking appliances are improper and would serve as fire hazards, he shall issue an order to the owner/administrator of the building so that appropriate measures should be undertaken with respect to their storage and care within 24 hours upon receipt of the order.

1. No permit shall be issued for the conveyance of gun powder, dynamite explosive. Blasting supplies or ingredients thereof unless a permit has been secured from the appropriate government agency.
2. Any building or structure which is declared by the Municipal Building Official/Municipal Fire Marshall of Palo, as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the appropriate rules and regulations within 30 days upon receipt of the order of the Municipal Building Official or Municipal Fire Marshall, for building whose assessed value does not exceed Five hundred Thousand (₱ 500,000.00) pesos. For building whose assessed value exceed the above value, the order shall be carried out within 60 days.
3. Unless otherwise provided by this Article and other existing ordinances, the inspection shall be conducted annually before the granting of the permit therefore.

Section 3N.04. PENALTIES.

Failure to pay the fees imposed in this Article shall subject the taxpayer to a surcharge of Twenty Five percent (25%) to the original amount of fee that is due, such surcharge to be paid at the same time and the same manner as the fees which are due



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

plus two percent (2%) interest per month of delay, but in no case shall exceed thirty-six (36) months.

ARTICLE O. MAYOR'S PERMIT FEE ON OCCUPATION OR CALLING

Section 30.01. ADMINISTRATIVE PROVISION.

It shall be unlawful for any person to exercise his occupation or calling within the jurisdiction of the Municipality of Palo, Leyte without acquiring the individual Mayor's Permit.

Section 30.02. RATE OF PERMIT FEES.

PARTICULAR	FEES
All Occupations or calling subject to periodic inspection surveillance and/or regulations by the Municipal Mayor	₱100.00

The issuance of Mayor's Permit shall not exempt the licensee from the fulfillment of other requirements in connection with the conduct of an activity prescribed under this code.

Section 30.03. TIME OF PAYMENT.

The Mayor's permit fee on occupation or calling shall be paid to the Municipal Treasurer before any occupation or calling can be lawfully pursued in the municipality. In the ensuing year, payment of the annual permit fee shall be made on or before the 25th day of January.

ARTICLE P. FEES ON PEDICAB AND MOTORCAB OPERATION

Section 3P.01. IMPOSITION OF FEES.

The following fees shall be collected from all Pedicab and Motorcab Operators for each unit in addition to the other applicable regulatory fees.

MOTORCAB (Per Unit)	FEES
Mayor's Permit Fee	₱500.00
License Registration Fee	₱500.00
Driver's Occupational Permit	₱100.00
Driver's Id	₱100.00
Processing Fee	₱100.00
Inspection Fee	₱100.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Sticker Fee	₱100.00
Seminar And Orientation Fee	₱100.00
Police Clearance	₱100.00
Health Certificate	₱50.00
Garbage And Sticker Fee	₱100.00
TOTAL	₱1,850.00

PEDICAB (Per Unit)	FEES
Mayor's Permit Fee	₱200.00
License Registration Fee	₱200.00
Driver's Occupational Permit	₱100.00
Driver's Id	₱100.00
Processing Fee	₱100.00
Inspection Fee	₱50.00
Sticker Fee	₱100.00
Seminar And Orientation Fee	₱100.00
Police Clearance	₱100.00
Health Certificate	₱50.00
Garbage And Sticker Fee	₱100.00
TOTAL	₱1,200.00

Other Fees. Fees shall be imposed on the following:

PARTICULARS	FEES
1. Dropping of Registration	₱150.00
2. Substitution of Unit	₱200.00
3. Transfer of Ownership	₱200.00

Section 3P.02. MANNER OF PAYMENT.

The fee shall be paid to the Municipal Treasurer upon application or renewal of Pedicab and Motorcab Operators.

Section 3P.03. ADMINISTRATIVE PROVISION.

- Interested operators of tricycle should first secure a Permit from the Municipal Treasurer.
- The municipality of Palo, Leyte shall issue, amend, revise, renew, suspend, or cancel the said Permit and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service after the public hearing; prescribe and regulate zones or service in the coordination with the barangay.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- c) The municipality may impose a common color for tricycles. Each tricycle unit shall be assigned and bear an identification number, aside from LTO license plate number.

CHAPTER IV. SERVICE FEES

ARTICLE A. DOCUMENTARY AND SERVICE FEES

Section 4A.01. IMPOSITION OF FEES.

There shall be collected the following fees from every person requesting for official records and documents or copies thereof from the offices of the Municipal Government and for services rendered by the said offices:

PARTICULARS	FEES (In Php.)
MAYOR'S OFFICE	
A. ISSUANCE FEE	
1. Special Mayor's Permit:	
a. Motorcade	₱500.00
b. Parade	₱500.00
c. Ride	₱500.00
d. Walk / Runs	₱500.00
e. Disco or Dances	₱500.00
f. Concert	₱500.00
g. Recorida	₱500.00
h. Rally	₱500.00
i. Sampling, Promotion, Caravan:	₱500.00
• Additional Fee	
i.1.) Per Square Meter Occupied	₱50.00
i.2.) Per Head	₱50.00
j. Other purposes	₱500.00
2. Mayor's Clearance	
a. Local Purpose	₱100.00
b. Travel Abroad	₱200.00
c. Firearm License	₱200.00
d. Other purposes	₱100.00
3. Certification	
a. Local Purpose	₱100.00
b. Travel Abroad	₱200.00
c. No Objection	₱100.00
d. Other purposes	₱100.00
B. Inspection Fee	₱50.00/km



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

C. Certified True Photo Copy Fee	₱50.00
MUNICIPAL ASSESSOR'S OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Records Verification Fee	₱100.00
C. Annotation Fee	₱100.00
D. Field Ocular Inspection Fee	₱50.00/km
E. Certified True Photo Copy Fee/Per Copy	₱50.00
MUNICIPAL TREASURER'S OFFICE	
A. Issuance Fee	
• Clearance	₱100.00
B. Certification	₱100.00
C. Certified True Photo Copy Fee	₱50.00
MUNICIPAL CIVIL REGISTRAR'S OFFICE	
A. Marriage Fee	
1. Sale of application forms for Marriage License	₱50.00
2. Filing fee for Marriage License	₱500.00
3. Correction of Errors and Change of First names:	
a. Correction of Clerical error RA. 9048	₱1,000.00
b. Correction of Clerical error RA. 10172	₱3,000.00
c. Change of First name	₱3,000.00
d. Additional service fee for Migrant Petition of correction of clerical error	₱500.00
e. Additional service fee for Migrant Petition of change of First name	₱500.00
4. Marriage Solemnization Fee	₱200.00
5. Marriage Seminar Fees	₱100.00
B. Registration Fee	
1. Marriage contract	₱100.00
2. Legitimation	₱200.00
3. Adoption, Local	₱500.00
4. Annulment of Marriage	₱500.00
5. Guardianship or custody of Minor	₱200.00
6. Legal separation	₱400.00
7. Registration of naturalization	₱500.00
8. Decree of Adoption (foreign)	₱500.00
9. Alien Certificate of Registration	₱500.00
10. Election of Filipino Citizenship	₱500.00
11. Voluntary Renunciation of Citizenship	₱500.00
12. Judicial recognition, determination or acknowledgement of paternity affiliation	₱200.00
13. Late registration of birth, marriage and Death	₱200.00
14. Registration of other legal Documents	₱100.00



Republic of the Philippines
PROVINCE OF LEYTE
 Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

15. Affidavit to use the surname of the Father	₱100.00
16. Presumption of Death	₱100.00
C. Other Service Fee	
1. Authentication fee	₱100.00
2. Supplemental Entries in Birth, Marriage and Death	₱100.00
3. For certified copy of any document in the registry	₱100.00
4. Endorsement fee	₱100.00
5. Repatriation	₱200.00
MUNICIPAL BUDGET OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
MUNICIPAL ACCOUNTING OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT OFFICE	
A. Issuance Fee	
1. Senior Citizen Booklet (Renewal)	₱50.00
2. Senior Citizen Id Card (Lost/Destroyed)	₱100.00
3. PWD Booklet (Renewal)	₱75.00
4. PWD ID (Lost/Destroyed)	₱100.00
5. SOLO PARENT ID (Renewal/Lost/Destroyed)	₱100.00
6. Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
MUNICIPAL PLANNING AND DEVELOPMENT OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
MUNICIPAL HEALTH OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
MUNICIPAL AGRICULTURE OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Farmer's Registration Fee	₱50.00
C. Shipping Permit Fee	
1. Large Cattle per shipment	₱100.00
2. Hogs /Small Ruminants per shipment:	
a) 2 Heads and Below	₱50.00
b) 3 Heads and Above	₱100.00
3. Game Fowl per head	₱20.00



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

4. Poultry per shipment:	
a) 2 Heads and Below	₱20.00
b) 3 Heads and Above	₱30.00
5. Table Eggs per shipment	₱100.00
D. Dog Registration Fee	₱50.00
E. Animal Insemination Fee (Large Cattle Per Head)	₱100.00
F. Certified True Photo Copy Fee	₱50.00
OFFICE OF THE SANGGUNIANG BAYAN	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
BUSINESS PERMITS AND LICENSING OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Ocular Inspection Fee	₱50.00/km
C. Certified True Photo Copy Fee	₱50.00
TOURISM, CULTURE AND THE ARTS OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT OFFICE	
A. Issuance Fee	
• Certification	₱100.00
B. Certified True Photo Copy Fee	₱50.00
GENERAL SERVICES OFFICE	
A. Delivery Fee	₱50.00/km
B. Service Fee	₱100.00
LIBRARY	
A. Issuance Fee	
• Borrower's Card	₱50.00
B. Fines On Overdue Book Per Day	₱10.00

Section 4A.02. EXEMPTIONS.

The fees imposed in this Article shall not be collected for certification of indigent PWDs, Senior Citizens and Solo Parents as determined by the MSWDO; and copies furnished to agencies, offices, and other branches of the government for official purposes, except those copies required by courts at the request of litigants, in which case the fees shall be collected.

Section 4A.03. TIME OF PAYMENT.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license, records or documents.

ARTICLE B. FEES FOR SERVICES RENDERED BY THE MUNICIPAL HEALTH OFFICE

Section 4B.01. IMPOSITION OF FEE.

A Fee shall be collected for the services rendered by the Municipal Health Office, as follows:

PARTICULARS	FEES (In Php)
CERTIFICATES IN CONNECTION WITH:	
1. Medical Certification	₱100.00
2. Medico- Legal Certification	₱500.00
3. Dental Certification	₱100.00
4. Sanitary Permit	₱100.00
5. Health Card/Certificate for food and non-food handlers	₱50.00
6. STD/STI clearance	₱100.00
7. Post-mortem Exam and certification	₱200.00
8. Exhumation Permit	₱200.00
9. Permit to transfer cadaver/skeletal remains	₱200.00
10. PWD Certification	₱50.00
ROENTGENOGRAPHIC PROCEDURE(X-RAY)	
Head Area	
1. Caldwell	₱300.00
2. Mandible	₱300.00
3. Mastoid (Townes View)	₱300.00
4. PNS (Paranasal Sinuses)	₱300.00
5. Skull (APL)	₱300.00
6. STL Nose	₱300.00
7. Temporomandibular Jt.	₱300.00
8. Water's View	₱300.00
Neck Area	
1. Cervical (APL)	₱300.00
Thoracic Area	
1. Apicolordotic Views	₱300.00
2. Chest Bucky	₱300.00
3. Chest Lateral Decubitus	₱300.00
4. Chest PA	₱300.00
5. Chest PAL (Adult)	₱300.00



Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

6. Chest PAL (Pedia)	₱300.00
7. Lumbosacral (APL)	₱300.00
8. Thoracic Lumbar (APL)	₱300.00
Abdomen	
1. Abdomen APL (Newborn)	₱300.00
2. Abdomen Flat Plate Upright	₱300.00
3. KUB X-Ray	₱300.00
EXTREMITIES/ TRUNKS/SKELETAL SYSTEM	
1. Ankle (APL)	₱300.00
2. Arm (APL)	₱300.00
3. Clavicle (AP)	₱300.00
4. Elbow (APL)	₱300.00
5. Femur (APL)	₱300.00
6. Foot (APL)	₱300.00
7. Forearm (APL)	₱300.00
8. Hand (APL)	₱300.00
9. Hip Joint (APL)	₱300.00
10. Knee (APL)	₱300.00
11. Leg (APL)	₱300.00
12. Pelvis (AP)	₱300.00
13. Shoulder (AP)	₱300.00
14. Wrist (APL)	₱300.00
ULTRASONOGRAPHIC PROCEDURES	
1. Whole Abdomen	₱1,200.00
2. HBT	₱550.00
3. KUB	₱550.00
4. Pelvic	₱550.00
5. Transvaginal	₱700.00
6. Neck /Thyroid	₱700.00
7. Breast	₱700.00
8. Cranial	₱650.00
9. Hemithorax	₱550.00
10. Scrotal	₱550.00
CLINICAL CHEMISTRY	
1. Fasting Blood Sugar	₱200.00
2. Cholesterol	₱200.00
3. Triglyceride	₱200.00
4. HDL	₱200.00
5. LDL	₱200.00
6. Creatinine	₱200.00
7. Blood Urea Nitrogen	₱200.00
8. Blood Uric Acid	₱200.00
9. SGPT	₱200.00



Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

10. SGOT	₱200.00
11. Sodium	₱300.00
12. Potassium	₱300.00
13. Chloride	₱300.00
HEMATOLOGY	
1. WBC and its differentials	₱250.00
2. RBC	
3. Hematocrit	
4. Hemoglobin	
5. Platelet	₱100.00
CLINICAL MICROSCOPY	
1. Routine Urinalysis	₱100.00
2. Routine Fecalysis	₱100.00
3. Pregnancy Test	₱100.00
SEROLOGY	
1. Blood Type with RH Typing	₱200.00
2. HBs Antigen	₱200.00
3. VDRL Syphilis	₱350.00
4. HIV 1 & 2	₱650.00
5. Dengue Rapid test	₱1, 200.00
6. Hepatitis B surface Antigen (HBs Ag)	₱250.00
7. Hepatitis B surface Antibody (HBs Ab)	₱250.00
OTHERS:	
1. ECG	₱250.00
2. Rapid COVID Antigen Test	₱1, 500.00
3. Rapid COVID Antibody Test	₱1, 000.00
4. Pap Smear	₱500.00
5. Pap Smear Reading	₱100.00

Section 4B.02. TIME OF PAYMENT.

The fee shall be paid to the Municipal Treasurer before the physical examination, laboratory and other medical services is made and the medical certificate is granted or issued.

Section 4B.03. ADMINISTRATIVE PROVISIONS.

- a) Individuals engaged in an occupation, the nature of which has something to do with the preparation of food or foodstuff, whether cooked or in a raw form, are hereby required to undergo a physical examination and medical check-up at least once a year.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

- b) Owners, managers, and operators of establishments shall see to it that their employees required to undergo physical and medical examination have been issued the necessary health certification.
- c) The Municipal Health Officer shall keep a record of physical and other health examination conducted and the copies of medical certificates issued, including the name of the individual, the date, and the purpose for which the examination was made.

ARTICLE C. POLICE CLEARANCE

Section 4C.01. IMPOSITION OF FEES.

There shall be paid for each police clearance certificate obtained from the Chief of Police the following fees:

PARTICULARS	FEEES
For employment , scholarship or study grant	₱50.00
For Business:	
Local	₱100.00
Abroad	₱240.00
PLEB	₱100.00
For change of name	₱100.00
For application for Filipino citizenship	₱500.00
For passport or visa application	₱150.00
For firearms permit application	₱500.00
For other purposes	₱100.00

Section 4C.02. TIME OF PAYMENT

The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance by the person concerned.

ARTICLE D. SANITARY INSPECTION FEE

Section 4D.01 IMPOSITION OF FEES.

There shall be collected the following annual fees from every owner, operator, or person responsible for the management of business, commercial, or agricultural establishments, accessoria, building or house for rent, for the purpose of supervision



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

PARTICULARS	FEES
For each business, commercial, or agricultural establishments, accessoria, building or house for rent:	
1. With floor area of 25 or more but less than 50 sq. meter	₱50.00
2. With floor area or 50 or more but less than 100 sq. meter	₱100.00
3. With floor area of 100 or more but less than 200 sq. meter	₱200.00
4. With floor area of 200 or more but less than 500 sq. meter	₱400.00
5. With floor area of 500 or more but less than 1,000 sq. meter	₱600.00
6. With floor area of 1,000 or more sq. meter	₱800.00
In addition to the above, the fee shall be multiplied in accordance with the number of floors of the establishment, building or house.	

In case where a single person, partnership or corporation conducts or operates two or more businesses on one place or establishment the sanitary inspection permit fee shall be imposed on the business with the highest rate.




Section 4D.02. TIME OF PAYMENT.

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



Section 4D.03. ADMINISTRATIVE PROVISIONS.

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

CHAPTER V. MUNICIPAL CHARGES

ARTICLE A. GARBAGE COLLECTION FEE



Section 5A.01. IMPOSITION OF FEES.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

The owner, administrator or operators thereof shall pay to the Municipal Treasurer Garbage fee not to exceed Ten Thousand Pesos (P 10,000.00) a quarter to be collected in accordance with the following schedule:

PARTICULARS	FEES
Assemblers, repackers, processors, brewers, distillers, rectifiers and manufacturers of any article of commerce of whatever kind or nature	₱2/square meter per quarter of land and building occupied and actually used for business.
Wholesalers, distributors, retailers, exporters and importers in any article of commerce of whatever kind or nature	₱1/square meter per quarter of land and building occupied and actually used for business
Entertainment, amusement, recreational places, sports centers, hotels, motels, massage clinics, sauna baths, pension houses and funeral parlors	₱2/square meter per quarter of land and building occupied and actually used for business
Banks and other financial institutions such as lending investor finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange	₱1/square meter per quarter of land and building occupied and actually used for business
Peddlers, hawkers and other ambulant vendors	₱3 per quarter
Any business, commercial, industrial or institution not otherwise specified in the preceding paragraphs	₱4/square meter per quarter of and building occupied and actually used for business.
Residential building within the garbage collection area	₱150 per year
Garbage Sticker	₱ 50.00

Section 5A.02. TIME OF PAYMENT.

The fees prescribed herein shall be paid in two equal 64installment basis. The first installment will be paid in advance within the first 20 days of January upon renewal of business permit and the second installment shall be within the first 20 days of July, except for owners of residential houses which will be collected on annual basis.

Section 5A.03. PENALTY.

Owner, administrator or operator of business, commercial industrial and other institutional establishments who fails to pay on time shall be subject to 25% surcharge plus 2% interest per month of delay. Non-payment of garbage services fee for one month shall be the reason to terminate the regular collection of garbage of said



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

establishment and shall be subject to revocation of business and sanitary permits issued.

ARTICLE B. FEES FOR THE USE OF MUNICIPAL OWNED EQUIPMENTS, LOTS AND BUILDINGS

Section 5B.01. RATES AND CHARGES.

- a) The Municipal Government through the Municipal Treasurer shall collect the required fee imposed under this Article before any person can use the existing equipment, lots and buildings based on the following rates:

LIVELIHOOD TRAINING CENTER	NO AIRCON	W/ AIRCON
SOCIALS / PRIVATE OCCASIONS	₱100.00/hour	₱500.00/hour
TRAININGS/SEMINARS	₱200.00/hour	₱300.00/hour

- b) Portion of Municipal Building to be used for permanent office space, ₱50.00 per sq.m. Exclusive of water and lighting facilities.
- c) Mini Bulldozer with back hoe, per hour ₱ 350.00 equipment only.

Section 5B.02. FILING OF APPLICATION.

Application to rent/lease properties above mentioned shall be filed with the office of the Municipal Mayor through the General Services Department.

ARTICLE C. SOLID WASTE MANAGEMENT SERVICES

Section 5C.01. USERS FEE FOR SOLID WASTE MANAGEMENT SERVICES.

ANNUAL USERS FEE FOR SOLID WASTE MANAGEMENT SERVICES	
PARTICULARS	FEES
Industrial establishment	₱ 2,500.00
Institutional	₱ 2,500.00
Commercial Establishment	₱ 1,500.00
Residential	₱ 250.00
Private Garbage Collectors	₱ 1,100.00/TON

The annual garbage fee shall be collected by the Municipal Treasurer together with other charges from all residents transacting business with the Municipal Government.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

Barangay Treasurer may collect all users fee in their respective barangays. They shall be deputized by the Municipal Treasurer before any collection shall be made. The Barangay Treasurer shall remit to the municipal treasurer the share of the Municipal Government, while the barangay shares of 25% shall be credited to the general fund of the concerned barangay in accordance with accounting rules and regulations.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS

Section 6A.01. TAX PERIOD.

The tax period for all taxes, fees, and charges imposed under this code shall be the calendar year.

Section 6A.02. ACCRUAL OF TAX.

Unless otherwise provided in this Code, all taxes, fees, and charges imposed herein shall accrue on the first (1st) day of January each year as regards tax subjects then liable therefor, but an entirely new tax, fee, or charge, or changes in the rates of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or taxes or rates.

Section 6A.03. TIME OF PAYMENT.

Unless specifically provided herein, all taxes, fees, or charges imposed in this code shall be paid without the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 6A.04. INTEREST ON UNPAID TAX, FEE, OR CHARGE.

In case a tax, fee, or charge provided in this Code is not paid on the date fixed herein, or upon occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall be the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 6A.05. COLLECTION.

All taxes, fees, and charges due the municipality shall be collected by Municipal Treasurer or his duly authorized representatives.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

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

Section 6A.06 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.

Section 6A.07. RECORD OF PERSONS PAYING TAXES, FEES, OR CHARGES.

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 code.

Section 6A.08. ACCOUNTING FOR COLLECTIONS.

Unless otherwise provided in this Code and under existing laws and ordinances all monies collected by virtue of this code shall be accounted for in accordance with the provisions of existing laws, rules, and regulations, and credited to the General Fund of the Municipality.

Section 6A.09. EXAMINATION OF BOOKS OF ACCOUNTS.

The Municipal Treasurer shall, by himself or through any of the representatives, 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 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 representative of the Municipal Treasurer., there shall be a written authorization issued to the former which shall specifically state the name, address, and business of the taxpayer whose books of accounts and pertinent records

[Handwritten signatures in black and blue ink on the left margin]

[Handwritten signature 'Palo' and other marks on the right margin]

[Handwritten signatures in black and blue ink at the bottom of the page]



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

are to be examined, the date and place of such examination, and the procedures to be followed in conducting the same.

The books of accounts kept by the business establishments pursuant to the provisions of the Internal Revenue Code shall be sufficient for determining the correct amount of municipal taxes and other imposition and establishments shall no longer keep other or separate books of accounts for the purpose.

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

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 6B.01. LOCAL GOVERNMENT'S LIEN.

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

Section 6B.02. CIVIL REMEDIES.

The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be: (a) by administrative action through distraint of goods, chattels, or effects, and other personal property of whatever character, including stocks, and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property; and (b) by judicial action.

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

Section 6B.03. DISTRAINT OF PERSONAL PROPERTY.

The remedy by distraint shall proceed as follows:

a) Seizure

Upon failure of the person owing any local tax fee or charge to pay the same at the time required, the Municipal Treasurer or his representative may, upon written notice, seize or confiscate any personal property belonging to the person or any



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

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 representative shall issue a duly authorized certificate based upon the records of the 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. Distrained personal property shall be sold at public auction in the manner herein provided for.

b) Accounting for Distrained Goods.

The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrained, 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) public conspicuous places in the territory of the local government unit 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 notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of notice shall be the office of the Municipal Mayor.

d) Release of Distrained Property upon Payment Prior to Sale.

If at 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 days (120) from the date of distraint, the same shall be considered as sold to



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

the municipal government 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 cancelled.

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 will 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 delinquent 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 the 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 proper Municipal Assessor and Registrars of Deeds 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 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) day after execution of the distraint, proceed with the levy on the taxpayer's real property.

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



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

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 dismissed from the service after due notice and hearing.

i) Advertisement and Sale.

Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal building 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 where the property is located. 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 the taxpayer against whom the taxes, fees, or charges are levied, 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 building 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 representative shall make a report of the sale to 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 the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all taxes, fees, or charges, and related surcharges, interest, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sale shall be turned over 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 Code, including the Preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property, including improvements thereon.

j) Redemption of Property Sold.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

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 taxes, fees, or charges, and other related surcharges, interests, and penalties.

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








k) Final Deed to Purchases.

In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed, conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, or charges, and related surcharges, interest, penalties,. The deed shall sufficiently recite the proceedings upon which the validity of the sale depends.

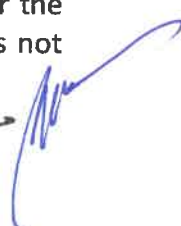
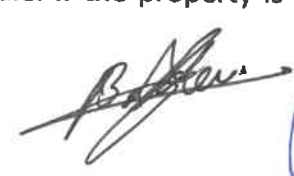




l) Purchase of Property by the Municipality for Want of Bidder.

In case there is no bidder for the real property advertised for sale as provided herein, or if highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties, and costs, the Municipal Treasurer, conducting the same, shall purchase the property in behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report of 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 or forfeiture, to transfer the title of the forfeited property to the municipality without the necessity of an order from a competent court.



Within one (1) year from the date of such forfeiture, the taxpayer or his representative may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges, and the cost of sale. If the property is not





Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

redeemed as provided herein, the ownership thereof shall be fully vested in the municipality.

m) Resale of Real Estate Taken 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 under the provisions of this Section at public auction. The proceeds of the sale shall accrue to the General Fund of the municipality.

n) Collection of Delinquent Taxes, Fees, Charges or Other Revenue through Judicial Action.

The municipality may enforce the collection of delinquent taxes, fees, charges, and other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of Republic Act No. 7160, as implemented under Article 285 of the Implementing Rules and Regulations (IRR).

o) Further Dstraint or Levy.

The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

p) Personal Property Exempt from Dstraint or Levy.

The following property shall be exempt from dstraint and 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 his trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in ordinary occupation;
3. His necessary clothing, and that of 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 (10,000)
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months.
6. The professional library of doctors, engineers, lawyers, judges, certified public accountants, and other professionals;



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

7. One fishing boat and net not exceeding the total value of Ten Thousand Pesos (₱10,000) but 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.

CHAPTER VII. GENERAL PENAL PROVISIONS

Section 7.01 PENALTIES FOR VIOLATION OF THIS CODE.

Any person who violates any of the provisions of this Code or the rules and regulations promulgated by authority of this Code shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Two Thousand Five Hundred Pesos (₱2,500) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

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

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

CHAPTER VIII. FINAL PROVISIONS

Section 8.01. SEPARABILITY CLAUSE.

If for any reason, any section or provision of this Code shall be held to be unconstitutional or invalid by competent authority, such judgement or action shall not affect or impair the other sections or provisions thereof.

Section 8.02. REPEALING CLAUSE.

All ordinances, rules and regulations, or parts thereof, inconsistent with or in conflict with the provisions of this Code, shall be deemed repealed or amended accordingly.

Section 8.03. EFFECTIVITY.

This Code shall take effect after the required posting and publication is satisfied, as provided for under the Local Government Code of 1991.



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN


EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 6, 2022, AT THE SANGGUNIANG BAYAN SESSION HALL.

CERTIFIED CORRECT:


BRIAN VALENTE P. ELORCHA
Acting Municipal Sanggunian Secretary

ATTESTED:


JAN MICHELLE L. DOLINA
SB Member
Temporary Presiding Officer


ANDRES IAN R. SEVILLA
SB Member

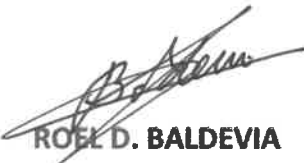

CASIMERO P. VILLAS, JR.
SB Member


CHIQUI RUTH C. UY
SB Member



AARON H. ROCA
SB Member


ANTONINO C. HERNIT
SB Member


CASIMERO B. PARADO II
SB Member


ROEL D. BALDEVIA
SB Member
LIGA President


ORIELL D. CHIQUILLO
SB Member
SK Federation President


APPROVED December 7, 2022.


REMEDIOS L. PETILLA
Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

CERTIFICATE OF POSTING

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that pursuant to Section 59, Chapter 3, Title Two, Book I, of the Local Government Code of 1991, the undersigned had caused the posting of copies of Municipal Ordinance No. 2022-09 entitled Municipal Tax and Revenue Code of 2022 of the Municipality of Palo, Province of Leyte, which was enacted by the Sangguniang Bayan on December 6, 2022, and the copies of the said ordinances were actually posted on December 8, 2022, for a period of not less than three (3) weeks therefrom, in the following conspicuous places in the Municipality of Palo.

- 1) One copy in the bulletin board at the entrance of the Palo Municipal Hall
- 2) One copy in the bulletin board at the Office of the Market Supervisor.

ISSUED this 16th day of January 2023 at Palo, Leyte.


BRIAN VALENTE P. ELORCHA
Acting Sanggunian Secretary

amp/

3. **Municipal Tax and Revenue Code of 2022 of the Municipality of Palo, Province of Leyte.**

- Copies of the final draft were furnished each Sangguniang Bayan Members for their perusal. Thereafter, Hon. Chiqui Ruth C. Uy moved for the approval of the final draft on third and final reading. The motion was duly seconded by all Sangguniang Bayan Members present. Since there was no objection, the final draft was declared Approved on Third and Final Reading, thus:

MUNICIPAL ORDINANCE NO. 2022-09

(see Annex "C" for the text)

IV. **Committee Reports.**

1. From the Committees on People Empowerment and Rules, Hon. Sevilla reported regarding their review on the application for accreditation of Palo Agri-Business Enterprise Farmers Association as Civil Society Organization in the municipality. He furnished each Sangguniang Bayan Member present copies of their report after which he read its contents. Since there was no comment, the report was declared approved, on his motion. Again, Hon. Sevilla moved for the passage of a resolution recognizing the said association operating in the Municipality of Palo. The motion was duly seconded by all Sangguniang Bayan Members present and since there was no objection, the motion was declared approved, thus:

MUNICIPAL RESOLUTION NO. 2022-206

RECOGNIZING PALO AGRI-BUSINESS ENTERPRISE FARMERS ASSOCIATION AS A NON-GOVERNMENT ASSOCIATION OF THE MUNICIPALITY.

NOW, THEREFORE, on motion of Hon. Andres Ian R. Sevilla and duly seconded by all Sangguniang Bayan Members present, be it

RESOLVED, that the Sangguniang Bayan of Palo recognize, as it hereby recognizes Palo Agri-Business Enterprise Farmers Association as a Non-Government Association of the municipality;

RESOLVED FURTHER, that this resolution is not to be construed as a business and/or license permit;

RESOLVED FINALLY, that copies of this resolution be furnished Fernando M. Bretenia, President, Palo Agri-Business Enterprise Farmers Association, Brgy. Castilla, this municipality; and all others concerned for their information and appropriate action.

APPROVED.

Attendance Sheet



NOTICE OF PUBLIC HEARING

November 28, 2022

1. Amendments To Municipal Ordinance No. 92-06, otherwise known as, Tax and Revenue Ordinance of the Municipality of Palo, Province of Leyte.

NO.	NAME	ADDRESS	SIGNATURE
1	Dina P. Tada	Barayong	Dinatada
2	Cristina C. Pedrosa	Cavite West, Palo Leyte	CP
3	fr. Umigay	UNIMIGAY	fr. Umigay
4	fr. JAN MICHAEL L. DOUNA	CABOGAN	fr. Douna
5	Wm. Porsua	JAN AUSTIN	Wm. Porsua
6	Antonio Macapanas	Anado	A. Macapanas
7	Edmundo Portugal	Palo Leyte	E. Portugal
8	Eden may Verides	Palo	EMV
9	Editha Mitran	Barayong	EM
10	Antila R.	Anado	n. antila
11	Rosa Orill	Cavite West	Rosa Orill
12	Ritchie Abdul	Parving Palo	Ritchie Abdul
13	marcella Lopez	Castilla	marcella Lopez
14	NENITA TAPALES	TEBATA	N. Tapales
15	Mari Ortola	Palo Leyte	Mari Ortola
16	Mary Joy Celizap	San Pedro	Mary Joy Celizap
17	Lianne Mendoza	Luntad	Lianne Mendoza
18	Florenza Nila	GMA Village	Florenza Nila
19	Fernando Otiver	Palo	Fernando Otiver
20	PHILIP ABRUGAR	CAVITE EAST	Philip Abrugar
21	MELBA L. XENE	SALACION	Melba Xene
22	Regelio C. Ladrera	San Miguel	Regelio C. Ladrera
23	Eulogio Malar	Cavite East	Eulogio Malar
24	Melvin Millar	Palo Leyte	Melvin Millar
25	ROSELIE MACALANAO	SAN FERNANDO	Roselie Macalanao
26	Romera L. Mataro	Cavite West	Romera L. Mataro
27	Pitchell C. Roca	Castilla	Pitchell C. Roca
28	Jerald Pagani	Castilla	Jerald Pagani
29	EMILIE, MARY GRACE E.	Klang-Alang	Emilie Mary Grace E.
30	Joie Remaban	Caloogan	Joie Remaban
31	Mary O. Masco	Caloogan	Mary O. Masco
32	MAFEL CANENO	UMBENTAD	Mafel Caneno
33	Robelita Monteza	Cavite West	Robelita Monteza
34	ADELINA M. BARRETTO	CAVITE WEST	Adelina M. Barretto
35	REA CRUZ, MATIAS	JAN AUSTIN	Rea Cruz, Matias
36	Pedro M. Vinte	Kamaycibay	Pedro M. Vinte
37	Maria Luz Pakoco	C. West	Maria Luz Pakoco
38	Melcade Darcuro	C. East	Melcade Darcuro
39	Agnes Salis	C. East	Agnes Salis
40	UMBERTO M. MORALES	UMBENTAD	Umberto M. Morales
41	Mazel Monteza	SB	Mazel Monteza

Attendance Sheet



NOTICE OF PUBLIC HEARING

November 28, 2022

1. Amendments To Municipal Ordinance No. 92-06, otherwise known as, Tax and Revenue Ordinance of the Municipality of Palo, Province of Leyte.

NO.	NAME	ADDRESS	SIGNATURE
1	Francis P. Agaña	Palo	
2	BRIAN VALENTE P. FLORAN	PALO	
3	O. CHANCO	PALO	
4	Riza Reyes	PALO	
5	Alexandro Palamos	San Antonio	
6	Capoquian Re	Baras	
7	Arzi Carballo	Capirawan	
8	Ramon Camp	PALO	
9	ALVIN M. DOMESTICO	SAN FERNANDO	
10	ANITA M. PORTULA	PALO	
11	Wilit Rma		
12	San Barrera	St-Michael	
13	Ylanda M	O. West	
14	Cherry Ann Modesto	San Isidro	
15	Rodelyn Reposan	PALO, LEYTE	
16	Ryan Reposan	"	
17	FABRILLO, ETHEL R.	PALO, LEYTE	
18	MA-LUZ OTIVAR	PALO LEYTE	
19	Marilyn Calocota	Sta-Fc	
20	Ginaelyn Patenti	Cavite East	
21	Ma. Flor B. Balso	C-East	
22	Pelly Agaña	Sta-Cruz	
23	Wiliane G. Wallarow	TACURANGA	
24	AARON B. LEMON	CASTILLA	
25	Casimiro P. Villal, Jr	SIB MEMBER	
26	Alexandra Berro	Sta-Cruz	
27	Hazel Albajo	PALO	
28	Waher Rupa	Sun	
29	Denalen Almaden		
30	Netchie Villacorte	MO	
31	Joshua Pacillo	Admin	
32	Nida Macabenta	PALO, LEYTE	
33	Rominica Salfaral	PALO, LEYTE	
34	FELIX		
35	Joan Gonzaga	Castilla	
36	Martel Noble	UNBERTAN	
37	Clara Medina	Brgy Capirawan	
38	Shanelyn Brest	Brgy. Blang	
39	Lemuel C. Lacardaso	Capirawan	
40	Ina Margallo	Castilla	
41	Rexie G.	Salvacion	