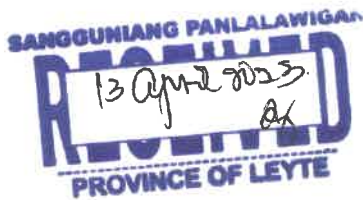


Item No.: 02
Date: APR 25 2023

Republic of the Philippines
PROVINCE OF LEYTE



PROVINCIAL LEGAL OFFICE

2nd Indorsement
March 27, 2023

[Signature]
4.11.23

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 428 of the SB of Babatngon, Leyte, or the "Revised Revenue Code" of the Municipality of Babatngon, Leyte (2023), with the following comments:

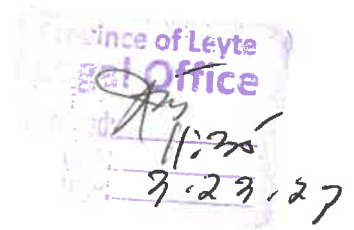
1. That the Tax per Annum on Manufacturers, Assemblers, etc..., desired to be collected by ordinance No. 428, EXCEEDS Ten percent (10%) of what is allowed under Section 191 of the Code, quoted hereunder for reference:

"Section 191. Authority of LGU to adjust Rates of Tax Ordinance - Local Government Units shall have the authority to adjust the Tax Rates as prescribed herein not oftener than once every Five (5) years, but in no case shall such adjustment exceed Ten percent (10%) of the rates fixed under this Code."
2. The Section 143 (d) of the Code "On Retailers", allows only one Percent (1%) Tax on the excess of P400,000.00 on Sales/Receipts for the preceding year. It does not mention about imposition of any amount in addition to the one percent (1%), as desired by Section 2A.02 (d) of the ordinance:
3. That pursuant to Section 140 (a) of the Code, the power to impose "Amusement Tax", is reposed upon the Provincial Government, without distinction whether the Amusement Operator is "Ambulant or itinerant";
4. That Tax on Operators of Public Utility vehicles base on "Gross Receipts", is tantamount to "Income Tax", which the National Government through the BIR is authorized to collect;
5. That the Tax on "Mining Operation and Forest Concession and Forest Product", should not contravene any National Law or Policy of the DENR;
6. That pursuant to Section 186 of the Code, Fees, or Charges shall not be unjust, excessive, oppressive confiscatory, or contrary to declared national policy.

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

Republic of the Philippines
PROVINCE OF LEYTE

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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
22 March 2023

Respectfully indorsed to the **PROVINCIAL LEGAL OFFICE** the herein **ORDINANCE NO. 428, Revised Revenue Code FY 2023** of the **MUNICIPALITY OF BABATNGON, LEYTE**, for review and recommendations.


FLORINDA JILIS UYVIDO
Secretary to the Sanggunian


SP Records
32223



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF BABATNGON

SANGGUNIANG PANGALAYAN



PROVINCE OF LEYTE

**Municipal Ordinance
No. 428**

**REVISED REVENUE CODE
OF THE MUNICIPALITY
OF BABATNGON, LEYTE
FISCAL YEAR 2023**



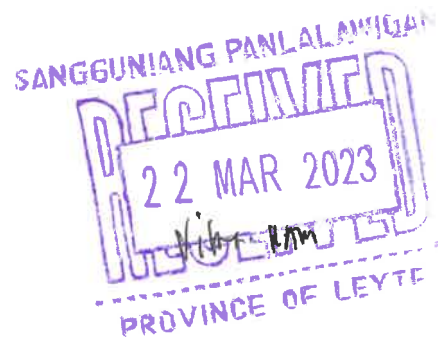
REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF BABATNGON

SANGGUNIANG BAYAN

22 March 2023

Honorable Leonardo M. Javier, Jr.
Vice Governor and Presiding Officer, and

The Honorable Members
Sangguniang Panlalawigan
Province of Leyte
Legislative Bldg., Capitol Grounds
Tacloban City



Dear Honorable Ladies and Gentlemen,


Respectfully endorsed to the Honorable Sangguniang Panlalawigan of the Province of Leyte is **Municipal Ordinance No. 428 of the Sangguniang Bayan of the Municipality of Babatngon, Leyte, entitled: "REVISED REVENUE CODE OF THE MUNICIPALITY OF BABATNGON, LEYTE, FISCAL YEAR 2023"**. Subject ordinance is being forwarded to that Body for review in compliance with Section 56 (a) of Republic Act 7160.

Enclosed please find the following:

- 1. Certification of Posting;**
- 2. Certification of Public Hearing; and**
- 3. Ordinance No. 340 (The Revised Revenue Code of 2014 of the Municipality of Babatngon, Leyte)**

Please find them in order and praying for your favorable action thereof.

Very truly yours,


ALMA A. BALDOMAR
Secretary II
Secretary to the Sanggunian-designate

Enclosed:

As Stated

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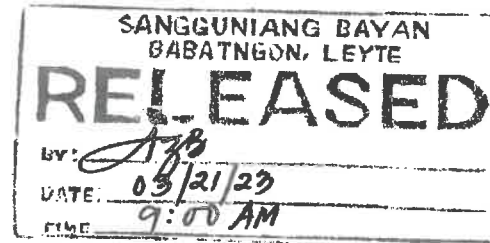
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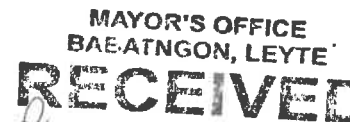
Republic of the Philippines
Province of Leyte
MUNICIPALITY OF BABATNGON
-oOo-

SANGGUNIANG BAYAN



EXCERPT FROM THE MINUTES OF THE 30th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF BABATNGON, LEYTE HELD ON THE 27th DAY OF FEBRUARY 2023 AT THE SB SESSION HALL, BABATNGON, LEYTE.

MUNICIPAL ORDINANCE NO. 428



**REVISED REVENUE CODE OF THE MUNICIPALITY OF
BABATNGON, LEYTE, FISCAL YEAR 2023.**

Author: Hon. FEDERICO P. ELIZAGA, JR.
Sangguniang Bayan Member

CO-AUTHORS:

HON. CHARITA M. CHAN
HON. ILDEFONSO B. ODON
HON. HILARION S. MENZON
HON. CHRISTIAN C. LAWSIN
HON. ALEX VELOSO BELLO
HON. KEMUEL RUE M. CORSIGA



Be it ordained by the Sangguniang Bayan of the Municipality of Babatngon, Leyte in session assembled that:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the "Municipal Revenue Code of Babatngon, Leyte."

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

Article B. Construction of Provisions

Section 1B.01. Words and Phrases Not Herein Expressly Defined. - Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.02. Rules of Construction. - In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

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

Article C. Definition of Terms

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

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

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

- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.
- (l) *Municipal Waters* include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (m) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (o) *Pedicab (Padyak)* refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- (p) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (q) *Public Market* a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the *Sangguniang Bayan* to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.
- (r) *Public Utility* refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to

competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

- (s) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (t) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (u) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (v) *Shopping Centers* refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by difference persons renting spaces in the complex.
- (w) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (x) *Tax* means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (y) *Tricycle* refers to a motorcycle with passenger cab usually attached at the right side.
- (z) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. MUNICIPAL TAXES

Article A. Graduated Tax on Business

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

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

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

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

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

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- (e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of *tuba*, *basi*, *tapuy* or similar domestic fermented liquors, whose daily production does not exceed two hundred-gauge liters.
- (g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- (i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- (j) *Carinderia* refers to any public eating place where food already cooked are served at a price.
- (k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of



mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, sienderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging hoses; proprietors or operators of *arrastre* and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

- (m) *Dealer* 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;
- (n) *Filling Station* – is a retail station servicing automobiles and other motor vehicles with diesel and oil only.
- (o) *Franchise* - is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (p) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (q) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (r) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the

poverty line established by NEDA for the particular region or locality, whichever is higher;

- (s) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (t) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (u) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (v) *Real Estate Dealer* – includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. Any person shall be considered as engage in the business as a real estate Dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred Sixty-Seven (CA 567) shall not be considered as a real estate dealer under this definition.
- (w) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (x) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (y) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (z) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (aa) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (bb) *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 2A.02. Imposition of Tax. - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	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	660.00
30,000.00 or more but less than 40,000.00	825.00
40,000.00 or more but less than 50,000.00	1,320.00
50,000.00 or more but less than 75,000.00	1,650.00
75,000.00 or more but less than 100,000.00	2,200.00
100,000.00 or more but less than 150,000.00	2,750.00
150,000.00 or more but less than 200,000.00	3,850.00
200,000.00 or more but less than 300,000.00	5,550.00
300,000.00 or more but less than 500,000.00	8,000.00
500,000.00 or more but less than 750,000.00	10,000.00
750,000.00 or more but less than 1,000,000.00	13,650.00
1,000,000.00 or more but less than 2,000,000.00	16,500.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	12,100.00
4,000,000.00 or more but less than 5,000,000.00	27,960.00
5,000,000.00 or more but less than 6,500,000.00	24,375.00
6,500,000.00 or more	

at a rate of thirty seven and a half percent (37½%) of one percent (1%)

500% ↑
 100% ↑
 25% ↑
 33% ↑
 25% ↑
 40% ↑

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
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	4,400.00
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	

At a rate of fifty percent (50%) of one percent (1%)

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

(c) **On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article:**

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

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

(d) **On retailers.**

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
First P400,000.00 or less	2% ✓
Above 400,000.00	8,000.00 + 1% of the excess of 400,000.00

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

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

Amount of 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	61.50
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

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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	
At a rate of fifty percent (50%) of one percent (1%)	

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P11,500.00.

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

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

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On businesses hereunder enumerated, the graduated tax rates are hereby imposed:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, *carinderias* or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/ Private Cemeteries and Memorial Parks
8. Privately-owned markets;
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System
11. Operators of computer services establishment

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

Amount of 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	At a rate of fifty percent (50%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,800.00.

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

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

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

Article B. Other Taxes on Business

Tax on Mobile Traders

Section 2B.01. Definition. – When used in this Article

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, **using a vehicle**. Subsumed in this definition are **rolling stores**, portable **stores**, and similar arrangements.

Section 2B.02. Imposition of Tax. – There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 2B.03. Time of Payment. – The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality.

Section 2B.04. Administrative Provisions. -

- (a) The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles & Motor Boat for Hire

Section 2B.05. Imposition of Tax. - There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

A. Public Utility Vehicle

Kind of Public Utility	Amount per Annum
Air-conditioned buses Buses without air conditioning "Mini" buses Jeepneys/AUVs Taxis	2% of gross receipts (to be paid quarterly)

B. Motor Boat for Hire

Terminal Fee	P 2.00 per passenger
Environmental Fee	75.00 per motor boat/day

Section 2B.06. Time of Payment. - The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 2B.07. Imposition of Tax. - There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee / DAY	Amount of Fee / Annum
• Circus, carnivals, ferris wheel or the like Merry-Go-Round, roller coaster, swing, shooting gallery	500.00	
• Bingo Social	300.00	
• Sports contest/exhibit	600.00	
• Concert	1,500.00	
• Videoke Houses		2,000.00
• Billiard (per table)		1,500.00
• Socio-cultural activities	200.00	
• Other similar entertainment activities	1,000.00	

Operation of the above mentioned type of amusement shall be subject to time limit as provided by ordinances and other issuances.

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Section 2B.08. Time of Payment. – The tax herein imposed shall be payable before engaging in such activity.

Tax on Mining Operations

Section 2B.09. Definitions. – When used in this Section

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

Section 2B.10. Imposition of Tax. –The annual tax to be levied on mining operation shall be as follows .

- a) Mining companies which exclusively operate for the extraction of minerals metallic or non-metallic, the tax rate shall not exceed two percent (2%) of their gross receipts pursuant to Section 143(h) of the LGC imposed under the ordinance of the local government unit (LGU) concerned.
- b) Mining companies whose operations include the processing of extracted minerals to finished products shall be taxed on their gross receipts pursuant to Section 143(a) of LGC imposed under the ordinance of the LGU concerned.

Section 2B.11. Situs of the Tax. - Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. (In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.)

Section 2B.12. Exclusion. - Extraction of the following are excluded from the coverage of the tax levied herein:

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

Section 2B.13. Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.14. Administrative Provisions. -

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

Section 2B.15. Liability to Real Property Tax. – Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.

Section 2B.16. Payment of Mayor's Permit and Other Regulatory Fees. – Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.]

Tax on Forest Concessions and Forest Products

Section 2B.16. Definitions. - When used in this Section

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

Section 2B.17. Imposition of Tax. - There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2B.18. Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.19. Tax on Newly-Started Business. - In the case of a newly started business under this Section, no tax shall be imposed in *conformity to Resource Mobilization principle that "no sales, no tax"*.

Tax Incentive for Newly-Opened Business

Section 2B.20. Tax Incentive. - In the case of a Newly-Opened Business with a Capital Investment of **Ten Million Pesos and Above**, the taxpayer can avail the following tax incentive/discount:

- | | | |
|--------------------------|---|--|
| A) 1st year of operation | - | Miscellaneous Fees only |
| B) 2nd year of operation | - | 30% discount of total business tax payment |
| C) 3rd year of operation | - | 20% discount of total business tax payment |
| D) 4th year of operation | - | 10% discount of total business tax payment |

Article C. Exemptions

Section 2C.01. Exemption. – Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Article D. Situs of Tax

Section 2D.01. Situs of the Tax. –

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

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

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

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

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the Municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if 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.

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



4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
 - Sixty percent (60%) to the Municipality where the factory is located; and
 - Forty percent (40%) to the Municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be 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 services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
 7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
 8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.
- (c) Port of Loading - the Municipality where the port of loading is located shall not levy and collect the tax imposed under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said Municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- (d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article E. Payment of Business Taxes

Section 2E.01. Payment of Business Taxes. -

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



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

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

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

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

Section 2E.04. Administrative Provisions. -

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

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

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

- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- (f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Fifty Pesos (P150.00).
- (g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

(h) Retirement of Business.

- (1) Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

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

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

- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article F. Presumptive Income Level

Section 2F.01. Presumptive Income Level. - For every tax period, the Treasurer’s Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

The presumptive income level shall be computed as follows:
Gross receipts of preceding year shall be increased by 10%.

Section 2F.02. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Mayor’s Permit. - All persons are required to obtain a Mayor’s Permit for the privilege of conducting business within the municipality. The following fees shall likewise be paid:

SECRETARY’S FEE	-	P	150.00
SERVICE CHARGE	-		100.00

ENVIRONMENTAL FEE:

Business Establishments	5.00 per sqm
Recreational/Industrial Areas & Farm	10,000 sqm and below – .05¢ per sqm In excess of 10,001 sqm - 1¢ per sqm
Liquid and Liquefied Products	3¢ per liter per loading
Palm oil and LPG	.03 cents per liter per loading
Gasoline, Diesel, Kerosene, additives	.05 cents per liter per loading
Power Generation Facilities	10,000 sqm and below – 200.00 In excess of 10,001 sqm - 5¢ per sqm
Communication Facilities	100.00 per sqm.
Private Educational Institutions	1.00 per sqm.

INSPECTION FEE:

Recreational Areas, Farm & Business Establishments	P 400.00
Sari-Sari Store	100.00
5,000 ltrs – 10,000 ltrs	300.00 per tanker
10,001 ltrs – 20,000 ltrs	400.00 per tanker
20,001 ltrs – 60,000 ltrs	500.00 per tanker
In excess of 60,000 ltrs (liquid & liquified products)	500.00 + .10 cents per 100 liters

Chapter 12 Section 246, of Ordinance No. 220, is hereby ammended as follows, the inspection fee being charge by the Bureua of Fire Protection shall prevail:

Section 3A.02. Imposition of Fee. - There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality.

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

For purpose of the Mayor's Permit Fee, the following Philippine categories of business sizes are here by adopted:

Enterprise Scale	Asset Limit	Workforce
Micro-Industry	₱ 150,000 and below	No specific
Cottage Industries	Above ₱ 150,000 to ₱ 1.5M	Less than 10
Small-scale Industries	₱ 1.5M to ₱ 15M	10-99
Medium-scale Industries	₱ 15M to ₱ 60M	100-199
Large-scale Industries	Above ₱ 60M	200 or more

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

(a) On business subject to graduated Fixed taxes

Classification/Category		Amount of Fee Per Annum
1.	On Manufacturers/Importers/Producers	
	Micro Industry	5,500.00
	Cottage Industries	8,800.00
	Small-Scale Industries	12,100.00
	Medium-Scale Industries	16,500.00
	Large-Scale Industries	19,800.00
2.	On Banks	
	Rural, Thrift and Savings Banks	2,420.00
	Commercial, Industrial & Development Banks	3,850.00
	Universal Banks	6,050.00
3.	On Other Financial Institutions	
	Small	1,650.00
	Medium	2,750.00
	Large	3,850.00
4.	On Contractors/Service Establishments	
	Micro Industry	1,100.00
	Cottage Industries	1,650.00
	Small-Scale Industries	3,300.00

	Medium-Scale Industries	5,500.00
5.	On Wholesalers & Distributors	
	Micro Industry	1,100.00
	Cottage Industries	1,650.00
	Small-Scale Industries	2,750.00
	Medium-Scale Industries	4,400.00
	Large-Scale Industries	5,500.00
6.	Retailers	
	Micro Industry	500.00
	Cottage Industries	1,100.00
	Small-Scale Industries	2,200.00
	Medium-Scale Industries	3,300.00
	Large-Scale Industries	4,400.00
7.	On Trucking & Transloading Operations	
	Small	1,100.00
	Medium	3,300.00
	Large	5,500.00
8.	On Warehousing & Depot Operations	
	Small	3,300.00
	Medium	5,500.00
	Large	11,000.00
9.	Other Businesses	
	Micro Industry	110.00
	Cottage Industries	220.00
	Small-Scale Industries	440.00
	Medium-Scale Industries	880.00
	Large-Scale Industries	1,100.00
10.	Other kinds of Amusement and Games	
	Ferias	1,100.00
	Special Permit	220.00
	Amusement Places	1,100.00
11.	Golf Courses/Zip Lines/Race Tracks	5,500.00

Section 3A.03. Time and Manner of Payment. - The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3A.04. Administrative Provisions. -

- (a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.
- (b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

- a. Location sketch of the new business
 - b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
 - c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
 - d. A certificate attesting to the tax exemption if the business is exempt
 - e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
 - f. Tax clearance showing that the applicant has paid his tax obligations to the municipality
 - g. *Barangay* clearance/proof of filing (in case of non-issuance of *barangay* clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
 - h. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
 - i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
 - j. Community Tax Certificate
 - k. Contract of Lease, if leasing
2. For renewal of existing business permits
- a. Previous year's Mayor's permit
 - b. Copies of the annual or quarterly tax payments
 - c. Copies of all receipts showing payment of all regulatory fees as provided for in this Code
 - d. Certificate of tax exemption from local taxes or fees, if exempt
 - e. Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
 - f. BIR Registration Certificate
 - g. *Barangay* Clearance
 - h. Declaration of previous year's gross sales/receipts

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

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

A Mayor's Permit shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation, debt or other liability to the government;
- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.
- (5) Any person who has real property tax delinquency.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Five Hundred Pesos (₱ 500.00).

- (d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- (e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- (f) **Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
2. When the person refuses to pay an indebtedness or liability to the municipality
3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
4. When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.
5. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the Sangguniang Panglungsod.

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

- (a) On restaurants, cafes, cafeterias, *carinderias*, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.
- (b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.
- (c) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

Article B. Fees for Sealing and Licensing of Weights and Measures

Section 3B.01. Implementing Agency. - The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3B.02. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3B.03. Imposition of Fees. - Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

KINDS OF SEALING AND WEIGHING INSTRUMENTS	Amount of Fee Per Annum
(a) For sealing linear metric measures:	
• Not over one (1) meter	P 100.00
• Measure over one (1) meter	P 120.00
(b) For sealing metric measures of capacity:	

AJB

<ul style="list-style-type: none"> • Not over ten (10) liters • Over ten (10) liters 	<p>₱ 100.00</p> <p>₱ 120.00</p>
<p>(c) For sealing metric instruments of weights:</p> <ul style="list-style-type: none"> • With capacity of not more than 30 kgs. • With capacity of more than 30 kgs. But not more than 300 kgs. • With capacity of more than 300 kgs/ but not more than 3,000 kgs. • With capacity of more than 3,000 kgs. 	<p>₱ 50.00</p> <p>₱ 100.00</p> <p>₱ 500.00</p> <p>₱ 700.00</p>
<p>For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge of ₱ 100.00 for each instrument shall be collected.</p>	

Section 3B.04. Payment of Fees and Surcharge. - The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3B.05. Place of Payment. - The fees herein levied shall be paid in Municipality/the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality/municipality where he maintains his residence.

Section 3B.06. Exemptions. -

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

Section 3B.07. Administrative Provisions. -

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

- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

Section 3B.08. Fraudulent Practices Relative to Weights and Measures. -

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

Section 3B.09. Penalties. -

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. Building Permit Fees

Section 3C.01. Imposition of Fee. - There shall be collected from each applicant for a building permit fees pursuant to NBCDO Memorandum Circular No. 03 series of 2016.

NEW SCHEDULE OF FEES AND OTHER CHARGES OF THE REVISED IMPLEMENTING RULES AND REGULATIONS (IRR) OF THE NATIONAL BUILDING CODE OF THE PHILIPPINES (PD 1096)

- 1. BASES OF ASSESSMENT
 - a. Character of occupancy or use of building/structure
 - b. Cost of construction
 - c. Floor area
 - d. Height
- 2. **Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:**

Table II.G.1. On Fixed Cost of Construction per Sq. Meter

LOCATION	GROUP		
	All Cities and Municipalities	A, B, C, D, E, G, H, I	F	J
P10,000		P8,000	P6,000

3. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub-Divisions shall be assessed as follows:

a. Division A-1

	Area in Sq. Meters	Fee per Sq. Meter
i.	Original complete construction up to 20.00 sq. meters	..... P 2.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	..... 2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	..... 3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	..... 4.80
v.	Above 100.00 sq. m to 150 sq. meters	..... 6.00
vi.	Above 150.00 sq. meters	..... 7.20

Sample Computation for Building Fee for a 75.00 sq. meters floor area:

Floor area = 75.00 sq. meters

Therefore area bracket is 3.a.iv.

Fee = P 4.80/sq. meter

Building Fee = 75.00 x 4.80 = P 360.00

b. Division A-2

	Area in sq. meters	Fee per sq. meter
i.	Original complete construction up to 20.00 sq. meters	..... P 3.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	..... 3.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	..... 5.20
iv.	Above 50.00 sq. meters to 100.00 sq. meters	..... 8.00
v.	Above 100.00 sq. meters to 150.00 sq. meters	..... 8.00
vi.	Above 150.00 sq. meters	..... 8.40

c. Divisions B-1/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/I-1 and J-1, 2, 3

	Area in sq. meters	Fee per sq. meter
i.	Up to 5,000	..... P 23.00
ii.	Above 5,000 to 6,000	..... 22.00
iii.	Above 6,000 to 7,000	..... 20.50
iv.	Above 7,000 to 8,000	..... 19.50
v.	Above 8,000 to 9,000	..... 18.00
vi.	Above 9,000 to 10,000	..... 17.00
vii.	Above 10,000 to 15,000	..... 16.00
viii.	Above 15,000 to 20,000	..... 15.00
ix.	Above 20,000 to 30,000	..... 14.00
x.	Above 30,000	..... 12.00

NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 32,000 sq. meters:

First 5,000 sq. meters @ 23.00	P 115,000.00
Next 1,000 sq. meters @ 22.00	22,000.00
Next 1,000 sq. meters @ 20.50	20,500.00
Next 1,000 sq. meters @ 19.50	19,500.00
Next 1,000 sq. meters @ 18.00	18,000.00
Next 1,000 sq. meters @ 17.00	17,000.00
Next 5,000 sq. meters @ 16.00	80,000.00
Next 5,000 sq. meters @ 15.00	75,000.00
Next 10,000 sq. meters @ 14.00	140,000.00
Last 2,000 sq. meters @ 12.00	24,000.00
Total Building Fee	P 531,000.00

d. Divisions C-2/D-1, 2, 3

	Area in sq. meters	Fee per sq. meter
i.	Up to 5,000	P 12.00
ii.	Above 5,000 to 6,000	11.00
iii.	Above 6,000 to 7,000	10.20
iv.	Above 7,000 to 8,000	9.60
v.	Above 8,000 to 9,000	9.00
vi.	Above 9,000 to 10,000	8.40
vii.	Above 10,000 to 15,000	7.20
viii.	Above 15,000 to 20,000	6.60
ix.	Above 20,000 to 30,000	6.00
x.	Above 30,000	5.00

NOTE: Computation of the building fee in item 3.d. follows the example of Section 3.c. of this Schedule.

- e. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Sections 3.a. to 3.d.)

4. ELECTRICAL FEES

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

a. Total Connected Load (kVA)

	Fee
i. 5 kVA or less	P 200.00
ii. Over 5 kVA to 50 kVA	200.00 + P 20.00/kVA
iii. Over 50 kVA to 300 kVA	1,100.00 + 10.00/kVA
iv. Over 300 kVA to 1,500 kVA	3,600.00 + 5.00/kVA
v. Over 1,500 kVA to 6,000 kVA	9,600.00 + 2.50/kVA
vi. Over 6,000 kVA	20,850.00 + 1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

		Fee	
i.	5 kVA or less	P 40.00	
ii.	Over 5 kVA to 50 kVA	40.00	+ P 4.00/kVA
iii.	Over 50 kVA to 300 kVA	220.00	+ 2.00/kVA
iv.	Over 300 kVA to 1,500 kVA	720.00	+ 1.00/kVA
v.	Over 1,500 kVA to 6,000 kVA	1,920.00	+ 0.50/kVA
vi.	Over 6,000 kVA	4,170.00	+ 0.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Location Plan Permit

i. Power Supply Pole Location	P	30.00/pole
ii. Guying Attachment	P	30.00/attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential Commercial/Industrial	P 15.00	P 15.00
Institutional	60.00	36.00
	30.00	12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a. to 4.d. of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. MECHANICAL FEES

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

i.	Refrigeration (cold storage), per ton or fraction thereof	P	40.00
ii.	Ice Plants, per ton or fraction thereof		60.00
iii.	Packaged/Centralized Air Conditioning Systems: Up		90.00
iv.	to 100 tons, per ton		40.00
v.	Every ton or fraction thereof above 100 tons		60.00
vi.	Window type air conditioners, per unit		
vii.	Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent		40.00

In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.

For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i.):

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- 0.97 kW per ton, for compressors above 50 tons capacity.

For Ice making (refer to 5.a.ii.):

- 3.50 kW per ton, for compressors up to 50 tons capacity.
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons capacity.

For Air conditioning (refer to 5.a.iii.):

- 0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
- 0.80 kW per ton, for above 5 up to 50 tons capacity.
- 0.70 kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving Walks, funiculars and the like:

i.	Escalator and moving walk, per lineal meter or fraction thereof	..... P	10.00
ii.	Escalator and moving walks up to 20.00 lineal meters or fraction thereof	.....	20.00
iii.	Every lineal meter or fraction thereof in excess of 20.00 lineal meters	.....	10.00
		.....	200.00
		.....	20.00
iv.	Funicular, per lineal meter or fraction thereof	.....	40.00
	(a) Per lineal meter travel	.....	5.00
v.	Cable car, per lineal meter or fraction thereof		
	(a) Per lineal meter travel		

c. Elevators, per unit:

i.	Motor driven dumbwaiters	..... P	600.00
ii.iii.	Construction elevators for	.....	2,000.00
iv.	material Passenger elevators	.....	5,000.00
v.	Freight elevators Car elevators	.....	5,000.00
		.....	5,000.00

d. Boilers, per kW:

i.	Up to 7.5 kW	..... P	500.00
ii.	Above 7.5 kW to 22 kW	.....	700.00
iii.	Above 22 kW to 37 kW	.....	900.00
iv.	Above 37 kW to 52 kW	.....	1,200.00
v.	Above 52 kW to 67 kW	.....	1,400.00
vi.	Above 67 kW to 74 kW	.....	1,600.00
vii.	Every kW or fraction thereof above 74 kW	.....	5.00

NOTE:

- (a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.
- (b) Steam from this boiler used to propel any prime-mover is exempted from fees.
- (c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

e.	Pressurized water heaters, per unit	..... P	200.00
f.	Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof	..... P	60.00
g.	Automatic fire sprinkler system, per sprinkler head	..... P	4.00

h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:

- i. Every kW up to 50 kW P 25.00
- ii. Above 50 kW up to 100 kW..... 20.00
- iii. Every kW above 100 kW 3.00

i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet P 20.00

j. Gas Meter, per unit P 100.00

k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher P 4.00

l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:

- i. Up to 50 kW P 10.00
- ii. Above 50 kW to 100 kW 12.00
- iii. Every above 100 kW or fraction thereof 3.00

m. Pressure Vessels, per cu. meter or fraction thereof P 60.00

n. Other Machinery /Equipment for commercial /Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof P 60.00

o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof P 10.00

p. Weighing Scale Structure, per ton or fraction thereof P 50.00

NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

6. PLUMBING FEES

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".

	P	24.00
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b. Every fixture in excess of one unit:

i.	Each water closet	P	7.00
ii.iii.	Each floor drain		3.00
iv.	Each sink		3.00
v.	Each lavatoryEach		7.00
vi.	faucet		2.00
	Each shower head		2.00

c. Special Plumbing Fixtures:

i.	Each slop sink	P	7.00
ii.	Each urinal		4.00
iii.	Each bath tub		7.00
iv.	Each grease trap		7.00
v.	Each garage trap		7.00
vi.	Each bidet		4.00
vii.	Each dental cuspidor		4.00
viii.	Each gas-fired water heater		4.00
ix.	Each drinking fountain		2.00
x.	Each bar or soda fountainsink		4.00
xi.	Each laundry sink		4.00
xii.	Each laboratory sink		4.00
xiii.	Each fixed-type sterilizer		2.00

d. Each water meter

		P	2.00
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i.	12 to 25 mm ϕ	P	8.00
ii.	Above 25 mm ϕ		10.00

e. Construction of septic tank, applicable in all Groups

i.	Up to 5.00 cu. meters of digestion	P	24.00
ii.	chamberEvery cu. meter or fraction thereof in		7.00
	excess of 5.00 cu. meters		7.00

7. ELECTRONICS FEES

a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications P 2.40 per port

b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location P 1,000.00 per location

c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors P 10.00 per unit

d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected P 2.40 per outlet

e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire

alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected

..... P 2.40 per termination

f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities

..... P 1,000.00 per location

g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception

..... P 1,000.00 per structure

h. Electronic or electronically-controlled indoor and outdoor signage and display systems, including TV monitors, multi-media signs, etc.

..... P 50.00 per unit

i. Poles and attachment:

- i. Per Pole (to be paid by pole owner) P 20.00
- ii. Per attachment (to be paid by any entity who attaches to the pole of others)..... 20.00

j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above

..... P 50.00 per unit

8. ACCESSORIES OF THE BUILDING/STRUCTURE FEES

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a. to 3.d. of this Schedule).

b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P 0.25) percu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.

c. Bank and Records Vaults with interior volume up to 20.00 cu. meters

..... P 20.00

i. In excess of 20.00 cu. meters P 8.00

d. Swimming Pools, per cu. meter or fraction thereof:

i.	GROUP A Residential	..... P	3.00
ii.	Commercial/Industrial GROUPS B, E, F, G	.....	36.00
iii.	Social/Recreational/Institutional GROUPS C, D, H, I	.....	24.00
iv.	Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.		
v.	Swimming pool shower rooms/locker rooms, per unit or fraction thereof:	.....	6.00
	(a) Residential GROUP A	.....	18.00
	(b) GROUP B, E, F, G	.....	12.00
	(c) GROUP C, D, H		

e. Construction of firewalls separate from the building:

i.	Per sq. meter or fraction thereof	..... P	3.00
ii.	Provided, that the minimum fee shall be	.....	48.00

f. construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

	Use or Character of occupancy	Self-Supporting	Tylon (Guyed)
i.	Single detached dwelling units.....	P 500.00	P 150.00
ii.	Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height.....	2,400.00 120.00	240.00 12.00
	(a) Every meter or fraction thereof in excess of 10.00 meters.....		
iii.	Educational/Recreational//Institutional (Groups C, D, H, I) up to 10.00 meters in height.....	1,800.00	120.00
	(a) Every meter or fraction thereof in excess of 10.00 meters.....	120.00	12.00

g. Storage Silos, up to 10.00 meters in height P 2,400.00

- i. Every meter or fraction thereof in excess of 10.00 meters P 150.00
- ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule

h. Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G:

i.	Smokestacks, up to 10.00 meters in height, measured from the base	.....	P	240.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	.....		12.00
ii.	Chimney up to 10.00 meters in height, measured from the base	.....		48.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	.....		2.00
i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas	.....	P	48.00
j.	Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume	.....	P	12.00
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters	.....	P	12.00
i.	Every cu. m or fraction thereof in excess of 2.00 cu. meters	.....	P	12.00
ii.	For all other than Groups A and B up to 10.00 cu. meters	.....		480.00
	(a) Every cu. meter or fraction thereof in excess of 10.00 cu. meters	.....		24.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume	.....	P	7.00
1.	Construction of reinforced concrete or steel tanks for Commercial/Industrial Use:			
i.	Above ground, up to 10.00 cu. meters	.....	P	480.00
	Every cu. m or fraction thereof in excess of 10.00 cu. meters	.....		24.00
ii.	Underground, up to 20.00 cu. meters	.....		540.00
	Every cu. meter or fraction thereof in excess of 20.00 cu. meters	.....		24.00
m.	Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:			
i.	Underground, per cu. meter or fraction thereof of excavation	.....	P	3.00
ii.	Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank	.....		3.00
iii.	Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.			

o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:

i.	Construction of permanent type	Construction of	.....	P	10.00
ii.	temporary type		.....		5.00
iii.	Inspection of knock-down temporary type, per unit		.....		24.00

p. Construction of buildings and other accessory structures with incineratories and memorial parks:

i.	Tombs, per sq. meter of covered ground areas	.....	P	5.00
ii.	Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	.....		5.00
iii.	Totally enclosed mausoleums, per sq. meter of floor area	.....		12.00
iv.	Multi-level interment inches per sq. meter, per level	.....		5.00
v.	Columbarium, per sq. meter	.....		18.00

9. ACCESSORY FEES

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters

	.....	P	24.00
i.	Every meter or fraction thereof in excess of 10.00 meters	.....	P 2.40

b. Ground Preparation and Excavation Fee

i.	While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.	.....	P	200.00
	(a) Inspection and Verification Fee	.....		3.00
	(b) Per cu. meters of excavation	.....		50.00
	(c) Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	.....		4.00
	(d) Per cu. meter of excavation for foundation with basement	.....		3.00
	(e) Excavation other than foundation or basement, per cu. meter.	.....		250.00
	(f) Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment			

c. Fencing Fees:

- i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof P 3.00
- ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof 4.00
- iii. Made of indigenous materials, barbed, chicken or hogwires, per linear meter 2.40

d. Construction of Pavements, up to 20.00 sq. meters P 24.00

e. In excess of 20 sq. meters or fraction thereof of paved areas intended for commercial /industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like P 3.00

f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month P 240.00

- i. Every sq. meter or fraction thereof in excess of 20.00 sq. meters P 12.00

g. Erection of Scaffoldings Occupying Public Areas, per calendar month.

- i. Up to 10.00 meters in length P 150.00
- ii. Every lineal meter or fraction thereof in excess of 10.00 meters 12.00

h. Sign Fees:

- i. Erection and anchorage of display surface, up to 4.00sq. meters of signboard area P 120.00
 - ii. (a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters 24.00
- Installation Fees, per sq. meter or fraction thereof of display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
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Neon	P36.00, min. fee shall be P124.00	P46.00, min. fee shall be P200.00
Illuminated	P18.00, min. fee shall be P72.00	P38.00, min. fee shall be P150.00
Others	P12.00, min. fee shall be P40.00	P20.00, min. fee shall be P110.00
Painted-on	P8.00, min. fee shall be P30.00	P12.00, min. fee shall be P100.00

i. Repairs Fees:

- i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For P 5.00
all Groups
- ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, 5.00
ceilings and roofing shall be assessed in accordance with the following rate, For all Groups
- iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Buildings/Structures Fees:

- I. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.
- II. The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.

k. Demolition/Moving of Buildings/Structures Fees, per sq. meter of area or dimensions involved:

- i. Buildings in all Groups per sq. meter floor area P 3.00
- ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences 4.00
- iii. Structures of up to 10.00 meters in height 800.00
(a) Every meter or portion thereof in excess of 10.00 meters 50.00
- iv. Appendage of up to 3.00 cu. meter/unit 50.00
(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters 50.00
- v. Moving Fee, per sq. meter of area of building/structure to be moved 3.00

10. CERTIFICATES OF USE OR OCCUPANCY (TABLE II.G.1. FOR FIXED COSTING)

a. Division A-1 and A-2 Buildings:

i. Costing up to P 150,000.00	.....	P	100.00
ii. Costing more than P 150,000.00 up to P 400,000.00	.....		200.00
iii. Costing more than P 400,000.00 up to P 850,000.00	.....		400.00
iv. Costing more than P 850,000.00 up to P 1,200,000.00	.....		800.00
v. Every million or portion thereof in excess of P 1,200,000.00	.....		800.00
b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:			
i. Costing up to P 150,000.00	.....	P	200.00
ii. Costing more than P 150,000.00 up to P 400,000.00	.....		400.00
iii. Costing more than P 400,000.00 up to P 850,000.00	.....		800.00
iv. Costing more than P 850,000.00 up to P 1,200,000.00	.....		1,000.00
v. Every million or portion thereof in Excess of P 1,200,000.00	.....		1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:			
i. Costing up to P 150,000.00	.....	P	150.00
ii. Costing more than P 150,000.00 up to P 400,000.00	.....		250.00
iii. Costing more than P 400,000.00 up to P 850,000.00	.....		600.00
iv. Costing more than P 850,000.00 up to P 1,200,000.00	.....		900.00
v. Every million or portion thereof in Excess of P 1,200,000.00	.....		900.00
d. Division J-1 Buildings/structures:			
i. With floor area up to 20.00 sq. meters	.....	P	50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	.....		240.00
iii. With floor area above 500.00 sq. meters up to 1,000 sq. meters	.....		360.00
iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	.....		480.00
v. With floor area above 5,000.00 sq. meter up to 10,000.00 sq. meters	.....		1,200.00
with floor area above 10,000.00 sq. meters	.....		2,400.00
e. Division J-2 Structures:			
i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.			
ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d above.			
iii. Towers such as for Radio and TV transmissions cell site, sign (ground or roof type) and water tank supporting structures and the like any location shall be imposed fees as follows:			
(a) First 10.00 meters of height from the ground	.....	P	800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	.....		50.00
f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected.	.....		5.00

11. ANNUAL INSPECTION FEES

a. Divisions A-1 and A-2:

- i. Single detached dwelling units and duplexes are not subject to annual inspections
- ii. If the owner request inspections, the fee for each of P 120.00
 the services enumerated below is
 Land Use Conformity Architectural Presentability
 Structural Stability
 Sanitary and Health Requirements Fire-Resistive
 Requirements

b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

i.	Appendage of up to 3.00 sq. meters/unit	..... P	150.00
ii.	Every sq. meter or fraction thereof in excess of 3.00sq. meters	.....	50.00
iii.	Floor area of up to 100.00 sq. meters	.....	120.00
iv.	Above 100.00 sq. meters up to 200.00 sq. meters	.....	240.00
v.	Above 200.00 sq. meters up to 350.00 sq. meters	.....	480.00
vi.	Above 350.00 sq. meters up to 500.00 sq. meters	.....	720.00
vii.	Above 500.00 sq. meters up to 750.00 sq. meters	.....	960.00
viii.	Above 750.00 sq. meters up to 1,000.00 sq. meters	.....	1,200.00
ix.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters	.....	1,200.00

c. Divisions C-1, 2, Amusement Houses, Gymnasia and the like:

i.	First class cinematographs or theaters	..... P	1,200.00
ii.	Second class cinematographs or theaters	.....	720.00
iii.	Third class cinematographs or theaters	.....	520.00
iv.	Grandstands/Bleachers, Gymnasia and the like	.....	720.00

d. Annual plumbing inspection fees, each plumbing unitP 60.00

e. Electrical Inspection Fees:

- i. A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
- ii. Annual Inspection Fees are the same as in Section 4.e.

f. Annual Mechanical Inspection Fee

i.	Refrigeration and Ice Plant, per ton:		
	(a) Up to 100 tons capacity	..... P	25.00
	(b) Above 100 tons up to 150 tons	.....	20.00
	(c) Above 150 tons up to 300 tons	.....	15.00
	(d) Above 300 tons up to 500 tons	.....	10.00
	(e) Every ton or fraction thereof above 500 tons	.....	5.00
ii.	Air Conditioning Systems: Window type airconditioners, per unit	.....	40.00
iii.	Packaged or centralized air conditioning systems:	.....	25.00
	i. First 100 tons, per ton	.....	20.00
	ii. Above 100 tons up to 150 tons	.....	15.00
	iii. Above 150 tons up to 300 tons	.....	10.00
	iv. Above 300 tons up to 500 tons	.....	5.00
	v. Every ton or fraction thereof above 500 tons	.....	10.00
iv.	Mechanical Ventilation, per unit, per kW:	.....	50.00
	(a) Up to 1 kW	.....	20.00
	(b) Above 1 kW to 7.5 kW	.....
	(c) Every kW above 7.5 kW	.....	120.00
v.	Escalators and Moving Walks; Funiculars and the like:	.....	50.00
	(a) Escalator and Moving Walks, per unit	.....	10.00
	(b) Funiculars, per kW or fraction thereof	.....	25.00
	(c) Per lineal meter or fraction thereof of travel	.....	2.00
	(d) Cable Car, per KW or fraction thereof	.....	500.00
	(e) Per lineal meter of travel	.....	400.00
vi.	Elevators, per unit:	.....	50.00
	(a) Passenger elevators	.....	400.00
	(b) Freight elevators	.....	500.00
	(c) Motor driven dumbwaiters	.....
	(d) Construction elevators for materials	.....	50.00
	(e) Car elevators	.....
	(f) Every landing above first five (5) landings for all the above elevators	.....	400.00
		.....	550.00
vii.	Boilers, per unit:	.....	600.00
	(a) Up to 7.5 kW	.....	650.00
	(b) 7.5 kW up to 22 kW	.....	800.00
	(c) 22 kW up to 37 kW	.....	900.00
	(d) 37 kW up to 52 kW	.....	4.00
	(e) 52 kW up to 67 kW	.....	120.00
	(f) 67 kW up to 74 kW	.....	2.00
	(g) Every kW or fraction thereof above 74 kW	.....
viii.	Pressurized Water Heaters, per unit	.....
ix.	Automatic Fire Extinguishers, per sprinkler head	.....	55.00
x.	Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per kW:	.....	90.00
	(a) Up to 5 kW	2.00
	(b) Above 5 kW to 10 kW	
	(c) Every kW or fraction thereof above 10 kW	

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xi.	Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	P	15.00
	(a) Per kW, up to 50 kW		10.00
	(b) Above 50 kW up to 100 kW		2.40
	(c) Every kW or fraction thereof above 100 kW		
xii.	Compressed air, vacuum, commercial/institutional /industrial gases, per outlet		10.00
xiii.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher		2.00
xiv.	Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,		100.00
	(a) Per unit, up to 10 kW		3.00
	(b) Every kW above 10 kW		8.00
xv.	Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:		23.00
	(a) Up to ½ kW		39.00
	(b) Above ½ kW up to 1 kW		55.00
	(c) Above 1 kW up to 3 kW		80.00
	(d) Above 3 kW up to 5 kW		4.00
	(e) Above 5 kW up to 10 kW		40.00
	(f) Every kW above 10 kW or fraction thereof		2.40
xvi.	Pressure Vessels, per cu. Meter or fraction thereof		30.00
xvii.	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof		30.00
xviii.	Weighing Scale Structure, per ton or fraction thereof		30.00
xix.	Testing/Calibration of pressure gauge, per unit		
	(a) Each Gas Meter, tested, proved and sealed, per gas meter		
xx.	Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferries wheel, and the like, per unit		

- g. Annual electronics inspection fees shall be the same as the fees in Section 7 of this Schedule.

12.CERTIFICATIONS:

a. Certified true copy of building permit	.....	P	50.00
b. Certified true copy of Certificate of Use/Occupancy	.....		50.00
c. Issuance of Certificate of Damage	.....		50.00
d. Certified true copy of Certificate of Damage	.....		50.00
e. Certified true copy of Electrical Certificate	.....		50.00
f. Issuance of Certificate of Gas Meter Installation	.....		50.00
g. Certified true copy of Certificate of Operation	.....		50.00
h. Other Certifications			

13. APPLICATION FOR ELECTRICAL PERMIT

a. Inspection Fee	-	175.00
b. Issuance	-	125.00
c. Safety Switch	-	75.00
d. L.O./C.O./S.O.	-	25.00 each

Section 3C.02. Time and Payment. - The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

Section 3C.03. Administrative Provisions. - In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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

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

Section 3C.04. Penal Provisions. - It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than twenty thousand pesos or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article D. Permit Fee for Zoning/Locational Clearance

Section 3D.01. Imposition of Fee. - There shall be collected the following fees for the issuance of zoning/locational clearance in accordance with HLURB Board of commissioners resolution no 912 series of 2013.

ARTICULAR		AMOUNT OF FEE per HLURB Schedule of Fees of 2013)
1. ZONING/LOCATIONAL CLEARANCE		
A.	Residential Structures: Single or detached, the project cost of which is: 1. P100,000 and below 2. Over 100,000 to P200,000 3. Over P200,000.00	₱ 288 ₱ 576 ₱ 720+(1/10 of 1% in excess of P200,000.00)
B.	Apartments/Townhouses 1. P500,000 and below 2. P500,000 to 2Million 3. Over 2Million	₱ 1,440 ₱ 2,160 ₱3,600 + (1/10 of 1% of cost in excess of 2M regardless of the number of floors)
C.	Dormitories 1. 2Million and below 2. Over 2Million	₱ 3,600 ₱ 3,600+ (1/10 of 1% of cost in excess of P2M regardless of the number of floors)
D.	Institutional Project cost of which is: 1. Below 2Million 2. Over 2Million	P 2,800 ₱2,880 + (1/10 of 1% of cost in excess of P2M)
E.	Commercial, Industrial, Agro-Industrial Project Cost of which is: 1. Below P100,000 2. Over 100,000 – P500,000 3. Over 500,000 4. Over P1M – P2M 5. Over 2Million	₱ 1,440 ₱ 2,160 ₱ 2,880 ₱ 4,320 ₱7,200 + (1/10 of 1% of cost in excess of P2M)

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F.	Special Uses/Special Project (Gasoline station, cellsites, slaughter house, treatment plant, etc.) 1. Below 2Million 2. Over 2Million	₱ 7,200+ (1/10 of 1% of cost in excess of P2M) ₱7,200 + (1/10 of 1% of cost in excess of P2M)
G.	Alteration/Expansion (affected areas/cost of Expansion only)	same as the original application
2. SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)		
A. Subdivision Projects		
1. Approval of Subdivision Plans (including townhouses)		
	1. Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP) ▪ Processing Fee ▪ Inspection Fee	₱ 360/ha. or a fraction thereof ₱ 1,500/ha. regardless of density
	2. Final Approval and Development Permit ▪ Processing Fee Additional Fee on Floor Area of housing component ▪ Inspection Fee	₱ 2,880/ha. regardless of density ₱ 3.00/sq. m. 500/ha. regardless of density
	3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit
	2. Certificate of Registration Processing Fee ▪ Processing	₱ 2,880
	3. License to Sell ▪ Processing Fee Additional Fee on Floor Area of housing component ▪ Inspection Fee	₱ 216/saleable lot ₱ 14.4/sq.m. ₱ 1,500/ha. regardless of density
	4. Certificate of Completion ▪ Certificate Fee ▪ Processing Fee ▪ Inspection Fee	₱ 216 - ₱ 1,500/ha. regardless of density

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	<p>5. Extension of Time to develop</p> <ul style="list-style-type: none"> ▪ Processing Fee ▪ Additional Fee (unfinished area for development) ▪ Inspection Fee 	<p>₱ 504</p> <p>₱ 14.40 sq.m</p> <p>₱ 1,500/ha. regardless of density</p>
*Application for CR/LS with DP issued by LGU shall be charge inspection fee		
B. Condominium Project		
1. Approval of Subdivision Plans/Final Approval and Development Permit		
	<p>1. Preliminary Approval and Locational Clearance</p> <p>2. Final Approval/Development Permit</p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> a. Land Area b. No. of Floors c. Building Areas • Inspection Fee <p>3. Alteration of Plan (affected area only)</p> <p>4. Conversion (affected areas only)</p>	<p>₱ 720</p> <p>₱ 7.20/sq.m.</p> <p>₱ 288/floor</p> <p>₱ 23.05/sq.m. of GFA</p> <p>₱ 1,500/ha</p> <p>Same as Final Approval and Development Permit</p> <p>-do-</p>
	<p>2. Certificate of Registration</p> <ul style="list-style-type: none"> • Processing Fee 	₱2,880
	<p>3. License to sell</p> <ul style="list-style-type: none"> a. Residential b. Commercial c. Inspection Fee 	<p>₱17.30/sq.m. of saleable area</p> <p>₱ 36/sq.m. of saleable area</p> <p>₱ 1,500/ha</p>
	<p>4. Extension of Time to Develop</p> <ul style="list-style-type: none"> • Processing Fee • Additional Fee (unfinished floor area for development) • Inspection Fee 	<p>₱504</p> <p>₱17.30/sq.m.</p> <p>₱1,500/ha</p>
	<p>5. Certificate of Completion</p> <ul style="list-style-type: none"> • Certificate Fee • Processing Fee • Inspection Fee 	<p>₱ 216</p> <p>-</p> <p>₱ 1,500/floor</p>
3. SUBDIVISION AND CONDOMINIUM PROJECTS (under B.P. 220)		
A. Subdivision Projects		

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	<p>1. Approval of Subdivision Projects</p> <p>1. Preliminary Approval and Locational Clearance</p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing • Inspection Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing 	<p>₱ 90/ha. ₱ 216/ha.</p> <p>₱ 1,500/ha. ₱ 1,500/ha.</p>
	<p>2. Final Approval and Development Permit</p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> i. Socialized housing j. Economic housing • Inspection Fee: <ul style="list-style-type: none"> a. Socialized housing b. Economic housing c. <p><i>(Projects already inspected for PALC application may not be charged inspection fee)</i></p>	<p>₱ 600/ha ₱ 1,440/ha</p> <p>₱1,500/ha ₱1,500/ha</p>
	<p>3. Alteration of plans <i>(affected areas only)</i></p>	<p>(Same as Final approval & Dev't. Permit)</p>
	<p>4. Building permit <i>(floor area of housing unit)</i></p>	<p>₱ 7.20/sq.m.</p>
	<p>2. Certificate of Registration</p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing 	<p>₱ 420 ₱ 720</p>
	<p>3. License to Sell <i>(per saleable lot)</i></p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing <p><i>(Additional fee on floor area of housing component)</i></p> <ul style="list-style-type: none"> • Inspection Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing 	<p>₱ 24/saleable lot ₱ 72/saleable lot</p> <p>₱ 3.00/sq.m.</p> <p>₱ 1,500.00/ha ₱ 1,500.00/ha</p>
	<p>4. Extension of Time to Develop</p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing <p><i>Additional fee (unfinished area for development)</i></p> <ul style="list-style-type: none"> • Inspection Fee <ul style="list-style-type: none"> a. Socialized housing b. Economic housing 	<p>₱ 420 ₱ 504 ₱ 2.88/sq.m.</p> <p>₱ 1,500/ha ₱ 1,500/ha</p>

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<p>4. Extension of Time to Develop</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee (<i>unfinished area for development</i>) 	<p>₱ 3.00/sq.m. ₱ 1,500/floor</p>
<p>5. Certificate of Completion</p> <ul style="list-style-type: none"> ▪ Certification Fee ▪ Processing Fee ▪ Inspection Fee 	<p>₱ 216 - 1,500/floor</p>
4. INDUSTRIAL/COMMERCIAL SUBDIVISION	
<p>1. Approval of Industrial/Commercial Subdivision</p> <p>1. Preliminary Approval and Locational Clearance</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee <p>2. Final Approval and Development Permit</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee <p><i>(Projects already inspected for PALC application may not be charged inspection fee)</i></p> <p>3. Alteration of Plan (<i>affected area only</i>)</p>	<p>₱ 432/ha. ₱1,500/ha. ₱720/ha. ₱1,500/ha. Same as Final Approval & Dev't Permit</p>
<p>2. Certificate of Registration</p>	<p>₱ 2,880</p>
<p>3. License to Sell</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee 	<p>₱3.00/sq.m. of land area ₱1,500/ha.</p>
<p>4. Extension of Time to Develop</p> <ul style="list-style-type: none"> • Processing Fee Additional Fee (<i>unfinished area for development</i>) • Inspection Fee 	<p>₱ 504 ₱ 14.40 sq.m. ₱ 1,500/ha</p>

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<p>5. Certificate of Completion</p> <ul style="list-style-type: none"> • Certificate Fee • Processing Fee <ul style="list-style-type: none"> a. Industrial b. Commercial • Inspection Fee 	<p>₱ 216</p> <p>₱ 504</p> <p>₱ 720</p> <p>₱ 1,500/ha.</p>
5. FARM LOT SUBDIVISION	
<p>1. Approval of Farmlot Subdivision</p> <p>1. Preliminary Approval and Locational Clearance</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee <p>2. Final Approval and Development Permit</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee <p><i>(Projects already inspected for PALC application may not be charged inspection fee)</i></p> <p>3. Alteration of Plan <i>(affected area only)</i></p>	<p>P288/ha.</p> <p>₱ 1,500/ha</p> <p>₱1,440/ha</p> <p>₱ 1,500/ha</p> <p>Same as Final Approval and Development Permit</p>
<p>2. Certificate of Registration</p>	<p>₱ 2,880</p>
<p>3. License to Sell</p> <ul style="list-style-type: none"> • Processing Fee • Inspection Fee 	<p>₱720/lot</p> <p>₱1,500/ha</p>
<p>4. Extension of Time to Develop</p> <ul style="list-style-type: none"> • Processing Fee • Additional Fee on Floor Area of housing component and other development • Inspection Fee 	<p>₱ 504</p> <p>₱ 14.40sq.m.</p> <p>₱ 1,500/ha</p>
<p>5. Certificate of Completion</p> <ul style="list-style-type: none"> • Certificate Fee • Processing Fee • Inspection Fee 	<p>₱ 216</p> <p>-</p> <p>₱ 1,500/ha</p>
6. MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM	

<p>1. Approval of Memorial Park/Cemetery Project/Columbarium</p> <p>1. Preliminary Approval and Locational Clearance (PALC)</p> <ul style="list-style-type: none"> a. Memorial Projects b. Cemeteries c. Columbarium 	<p>P720/ha. P288/ha. P3,600/ha.</p>
<ul style="list-style-type: none"> ▪ Inspection Fee <ul style="list-style-type: none"> a. Memorial Project b. Cemeteries c. Columbarium <p>2. Final Approval and Development Permit</p> <ul style="list-style-type: none"> a. Memorial Project b. Cemeteries c. Columbarium <ul style="list-style-type: none"> ▪ Inspection fee <i>(Projects already inspected for PALC application may not be charged inspection fee)</i> <ul style="list-style-type: none"> a. Memorial Project b. Cemeteries c. Columbarium <p>3. Alteration Fee</p>	<p>P1,500/ha. P1,500/ha. P1,500/ha.</p> <p>P3.00/sq. m.. P1.50/sq. m. P7.20/sq.m. of land area P3.00/floor P23.05/sq. m. of GFA</p> <p>P1,500/ha. P1,500/ha. P1,500/ha</p> <p>Same as Final Approval/Dev't Permit</p>
<p>2. Certificate of Registration</p>	<p>P2,880</p>
<p>3. License to Sell</p> <ul style="list-style-type: none"> ▪ Processing Fee <ul style="list-style-type: none"> a. Memorial Project - Apartment type b. Cemeteries c. Columbarium • Inspection Fee <ul style="list-style-type: none"> a. Memorial Projects b. Cemeteries c. Columbarium 	<p>P72/2.5. sq. m. P28.80/unit P28.80/tomb P72.00/vault</p> <p>P1,500/ha. P1,500/ha. P1,500/floor</p>

<p>4. Extension of Time to Develop</p> <ul style="list-style-type: none"> • Processing Fee <ul style="list-style-type: none"> Additional Fee (unfinished area for development) <ul style="list-style-type: none"> a. Memorial Project b. Cemeteries c. Columbarium • Inspection Fee <ul style="list-style-type: none"> a. Memorial Project b. Cemeteries c. Columbarium 	<p>P504</p> <p>P1,440/ha. P720/ha. P5.80/sq.m. of the GFA</p> <p>P1,500/ha P1,500/ha P1,500/floor</p>
<p>5. Certificate of Completion</p> <ul style="list-style-type: none"> • Certificate Fee • Processing Fee <ul style="list-style-type: none"> a. Memorial Projects b. Cemeteries c. Columbarium • Inspection Fee <ul style="list-style-type: none"> a. Memorial Project b. Cemeteries c. Columbarium 	<p>P216</p> <p>P1,440 P 720/ha P5.80/sq.m. of GFA</p> <p>P 1,500/ha P 7,500/ha P 1,500/floor</p>
<p>7. OTHER TRANSACTIONS/CERTIFICATIONS</p>	
<p>A. Application/Request for:</p> <ol style="list-style-type: none"> 1. Advertisement Approval 2. Cancellation/Reduction of Performance Bond 3. Lifting of Suspended Licenses to Sell 4. Exemption from Cease and Desist Order 5. Clearance to Mortgage 6. Lifting of Cease and Desist Order 7. Change of Name/Ownership/Amendments of CRLS 8. Voluntary cancellation of CRLS 9. Revalidation/Renewal of Permit (<i>Condominium</i>) 	<p>P720 P2,880</p> <p>P2,880 P216 P1,440 P2,880 P1,440</p> <p>P1,440 60% of current processing fee</p>

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B. Other Certification		
1) Zoning Certifications		P720/ha.
2) Certification of Town Plan/Zoning Ordinance Approval		P216
3) Certification of New Rights/Sales		P216
4) Certificate of Registration (<i>form</i>)		P216
5) License to Sell (<i>form</i>)		P216
6) Certificate of Creditable Withholding Tax (<i>maximum of 5 lots per certificate</i>)		P216/lot or unit
7) Others, to include:		
a. Availability to records/public request		P288
b. Certificate of "No Records on File"		P288
c. Certificate of with or without CRLS		P288
d. Certified true copy of documents (<i>report size</i>)		
- Document of five (5) pages or less		P43.20
- Every additional page		P4.40
a. Photo copy of documents		P3.00
b. Other not listed above		P216
8. REGISTRATION OF DEALERS/BROKERS/SALESMEN		
A. Dealers/Brokers		P720
B. Salesmen/Agent		P288
9. HOMEOWNERS ASSOCIATIONS		
1. Registration of HOA Examination/Registration		Regular HOAs/CMP HOAs
• <i>Articles of Incorporation</i>		P940 P780
• <i>By-Laws</i>		P940 P780
2. Stamping of Books		P50/book
3. Amendments		
• Articles of Incorporation		P720
• By-laws		P720
4. Dissolution of Homeowners Association		P720
5. Certification of the new set of officers		P504
6. Other Certifications		P216
• Inspection Fee		P1,500/ha.
7. Research fee		P50/docket
10. LEGAL FEES (CMP PROJECT)		

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	<ol style="list-style-type: none"> 1. Filing Fee 2. Additional Fee for Claims (for refund, damages, Attorney's fees, etc.) <ol style="list-style-type: none"> 1. Not more than P20,000.00 2. More than P20,000.00 but less than P80,000.00 3. P80,000.00 or more but less than P100,000.00 4. P100,000 or more but less than P150,000 5. For each P1,000 in excess of P150,000 	P1,440 P173.00 P576.00 P 864.00 P1,440.00 P7.20
	3. Motion for reconsideration	P600
	4. Petition for Review	P2,880
	5. Prayer for Cease and Desist Order	P1,200
	<ol style="list-style-type: none"> 6. Pauper-litigants are exempt from payment of legal fees <ol style="list-style-type: none"> 1. Those whose gross income is not more than P6,000 per month and residing within M.M. 2. Those whose gross income is not more than P4,000 per month and residing outside M. M. 3. Those who do not own real property 7. Government agencies and its instrumentalities are exempted from paying legal fees 8. Local government & government-owned and controlled corporations with or without independent charters are not exempted paying legal fees. 	
11. UPLC LEGAL RESEARCH FEE		
	<i>Computation of Legal Research Fee for the University of the Philippines Law Center</i>	
	<i>(UPLR) remains at One Percent (1%) of every fee charged but shall in No Case be Lower than P12.00</i>	Covered by Memorandum Circular No. 18 Series of 2013 (October 2, 2013)
Research/Service Fee (50% discount for students)		
A.	<ol style="list-style-type: none"> 1. Photocopy (<i>Maps: subd./Condo. Plans; presentation size</i>) 2. Hard copy from Diskettes (<i>License to Sell data</i>) 3. Electronic File (<i>License to Sell available data</i>) 4. Electronic File (<i>Land Use Maps available</i>) 5. Certified True Copy – Map (<i>Land Use Plan</i>) 	For xerox P600/diskette; additional P50 for rush job P120

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ZONING PERMITS:

	Processing & Processing Fee
<p>1. Residential Building</p> <p>a. Construction on corners of Municipal Streets, National Roads & Barangay Streets:</p> <p>1. Not more than 200 sq.m. P125.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P30.00</p> <p>b. Along Municipal Streets:</p> <p>1. Not more than 200 sq.m. P90.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P22.00</p> <p>c. Along National Road & Barangay Streets:</p> <p>1. Not more than 200 sq.m. P90.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P22.00</p> <p>d. In Sitios:</p> <p>1. Not more than 200 sq.m. P60.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P15.00</p>	
<p>2. Commercial Building</p> <p>a. On corners of Municipal, National and Barangay Roads and Streets:</p> <p>1. Not more than 200 sq.m. P300.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P75.00</p> <p>b. Along Municipal, National Road and Barangay Road & Streets:</p> <p>1. Not more than 200 sq.m. P225.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P30.00</p> <p>c. All commercial building not falling under "a" and "b" above:</p> <p>1. Not more than 200 sq.m. P150.00</p> <p>2. For every 50 sq.m. in excess of 200 sq.m. P30.00</p> <p>3. Churches, Park & Monument & other building not falling under classification 1 & 2 above Free of Charge</p> <p>4. Owned by government Free of Charge</p> <p>5. Purely for Religious Activities and Purpose P30.00</p> <p>6. For profit motive P75.00</p>	

Section 3E.02. Time of Payment. -The fees in this Article shall be paid to the Municipal Treasurer.

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Section 3E.03. Administrative Provision. - The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

Article E. Permit Fees on Tricycle Operation

Section 3E.01. Definitions. - When used in this Article,

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

Section 3E.02. Imposition of Fees. - There shall be collected an annual fee in the amount of Six Hundred Fifty Pesos (P 650.00) for the operation of tricycle-for-hire per unit.

Section 3E.03. Time of Payment. -

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

Section 3E.04. Administrative Provisions. -

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTO) from the Sanggunian.
- (b) The Sanggunian of this municipality shall:
 - 1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 - 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTO. No MTO shall be granted by the



Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the MTOP shall carry a common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The *Sangguniang Bayan* may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- (c) The *Sanggunian* may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

**The following are the fare structures per passenger:
From Poblacion to:**

A.	San Ricardo	P 20.00
B.	Rizal II	20.00
C.	Rizal 1	20.00
D.	Lukay	25.00
E.	Victory	35.00
F.	Naga-Asan	35.00
G.	Pagsulhugon	40.00
H.	Bagong Silang	50.00
I.	Gov. E. Jaro	50.00

From Tagpuro to (Provided there are only two passenger per trip, however, if the passenger will be more than two a deduction of 20 pesos for 50 pesos fare and 10 pesos for 30 and 40 pesos fare.)

A.	Gov. E. Jaro	P 20.00
B.	San Agustin	30.00
C.	Uban/Taguete/Guintigui-an	50.00
D.	Bagong Silang	30.00
E.	Pagsulhugon/Naga-Asan/Victory	40.00
F.	Lukay	50.00
G.	Rizal 1 & II	70.00
H.	Poblacion	80.00

Fees for Pedaled Bicycle/Pedicab

Within Poblacion	10.00
Within Pabahay	10.00
Pabahay – Juan S. Tismo	20.00 - REGULAR
Poblacion – Juan S. Tismo	15.00 – SENIOR & STUDENTS
	15.00
Poblacion – Marawi (Pabahay)	20.00 - REGULAR
Poblacion – Pabahay (Lower Area)	15.00 – SENIOR & STUDENTS
	15.00

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

- (d) The zones must be within the boundaries of this municipality. The existing zones which covers the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- (e) For the purpose of this Article, a Municipal Tricycle Operator’s Permit Regulatory Board is hereby as follows:

SB Committee of Transportation Chair Chairman
Municipal Treasurer
SB Secretary

- (f) The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

Article F. Permit Fee on Pedaled Tricycle

Section 3F.01. Imposition of Fee. - There shall be collected from the owner of pedaled tricycle operated within the Municipality, a permit fee of Five Hundred Fifty pesos (P550.00) per annum per unit.

FIRST UNIT

a.	Registration Fee	P 35.00 per unit
b.	Licensed Plate Number & Police Number	185.00 per unit
c.	Police Clearance	50.00
d.	Mayor’s Permit	60.00
e.	Annual Fee	50.00
f.	License Fee	150.00
g.	Driver’s ID	20.00 / driver

ADDITIONAL UNIT - P 128.00

a.	Registration Fee	P 35.00 per unit
b.	Licensed Plate Number & Police Number	185.00 per unit
c.	Driver’s ID	20.00 / driver

Section 3G.02. Time of Payment. - The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of

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January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3F.04. Administrative Provisions. -

- (a) Acrylic plate shall be provided by the Municipal Treasurer's Office of the pedaled tricycle granted a permit.
- (b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

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

Section 3G.01. Definitions. - When used in this Article:

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

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

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

PARTICULAR	AMOUNT OF FEE
(a) For the owner/operator/licensee of the cockpit:	
1. Application filing 'fee	₱ 1,500.00
2. Annual cockpit permit fee	₱ 6,000.00
(b) From cockpit personnel:	
1. Promoters/hosts	₱ 1,500.00
2. Pit Manager	₱ 500.00
3. Referee	₱ 1,000.00
4. Bet taker/ "Kristo"/" Llamador"	₱ 500.00

5. Bet Manager/ "Maciador"/" Kasador"	₱ 500.00
6. Cashier	
7. Derby Matchmaker	₱ 500.00
8. Gaffer "Mananari"	₱ 500.00
	₱ 500.00

Section 3G.03. Time and Manner of Payment. –

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

Section 3G.04. Administrative Provisions. –

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The *Sangguniang Bayan* shall determine the number of cockpits to be allowed in this Municipality.
- (c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3G.05. Applicability Clause. - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article H. Special Permit Fee for Cockfighting

Section 3H.01. Definitions. - When used in this Article:

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- (a) **Cockfighting** – is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; *pintakasi* or *tupada*," or its equivalent in different Philippine localities.
- (b) **Local Derby** – is an invitational cockfight participated in by gamecockers or cockfighting "*afficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) **International Derby** – refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "*afficionados*" with "pot money" awarded to the proclaimed winning entry.

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

KINDS OF COCKFIGHTING EVENTS	AMOUNT OF FEE
(a) Special cockfights (<i>Pintakasi</i>)	P 2,000.00
(b) Special Derby –	P 3,000.00
Assessment for Promoters:	
Two-cock Derby	P 3,000.00
Three-cock Derby	P 5,000.00
Four-cock Derby	P 6,000.00
Five-cock Derby	P 10,000.00

Section 3H.03. Exclusions. - Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

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

Section 3H.05. Administrative Provisions. –

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "*Balikbayans*", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the Municipality without first securing a license renewable every year on their birth month from the Municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

Article I. Permit Fee on Occupation or Calling Not Requiring Government Examination

Section 31.01. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the Municipality as follows:

OCCUPATION OR CALLING		Rate of Fee Per Annum
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	₱ 500.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	₱ 500.00
(c)	On employees and Workers in food or eatery establishment	₱ 500.00
(d)	On employees and workers in night or night and day establishment	₱ 500.00
(e)	All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	₱ 500.00

Section 31.02. Exemption. - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 31.03. Person Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

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

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

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or

similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

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

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

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

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

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

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

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

Section 3I.06. Administrative Provisions. -

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

Article J. Registration and Transfer Fees on Large Cattle.

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

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

REGISTRATION AND TRANSFER		AMOUNT OF FEE
(a)	For Certificate of Ownership	₱ 450.00
(b)	For Certificate of Transfer	₱ 500.00
(c)	For Certificate of Private Brand	₱ 550.00

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

Section 3J.03. Time and Manner of Payment. - The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3J.04. Administrative Provisions. -

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the Municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

Article K. Fees on Impounding of Stray Animals

Section 3K.01. Definition. - When used in this Article.

- (a) *Astray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

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- (b) *Public Place* includes national, Municipality, 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 farmlands, 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 3K.02. Imposition of Fee. – 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:

ASTRAY ANIMALS	AMOUNT OF FEE
(a) Large Cattle	₱ 350.00
(b) All other animals	₱ 150.00

Section 3K.03. Time of Payment. – The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 3K.04. Administrative Provisions. –

- (a) For purposes of this Article, the *Barangay Tanods* of the Municipality are hereby authorized to apprehend and impound astray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for THREE (3) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within THREE (3) days after the date of impounding shall be sold at public auction under the following procedures:
 1. The Municipal Treasurer shall post notice for THREE (3) days in THREE (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within THREE (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
 4. In case the impounded animal is not disposed of within the THREE (3) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 3K.05. Penalty. – Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

OFFENSES		Amount of Fee
(a)	First offense	amount of damage as assess by authorize offices such as but not limited to MAO, MEO, & MENRO
(b)	Second offense	
(c)	For the third offense and each subsequent offense	

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

Article L. Cart or Sledge Registration Fee

Section 3L.01. Imposition of Fee. - There shall be collected a registration fee of Two Hundred pesos (P200.00) 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 3L.02. Time and Manner of Payment. - The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3L.03. Administrative Provisions. -

- (a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every *calesa* or sledge at cost to the owner.
- (b) The Municipal Treasurer shall keep a register of all carts or sledges which shall set forth, among others, the name and address of the owner.

Article M. Permit Fee on Caretela or Calesa

Section 3M.01. Imposition of Fee. - There shall be collected a permit fee of Two Hundred pesos (P200.00) per annum for each *calesa* or *caretela* used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

Section 3M.02. Time and Manner of Payment. - The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of each year. For newly acquired *calesas* or *caretelas*, the fee shall be payable within twenty (20) days after acquisition.

Section 3M.03. Administrative Provisions. -

- (a) A metal plate shall be provided by the Municipal Treasurer for every registered *caretela* or *calesa*.
- (b) The Municipal Treasurer shall keep a register of all *calesas* or *caretelas* which shall contain, among others, the name and the address of the owner.

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

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Section 3N.01. Imposition of Fees. – There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality.

KINDS OF MACHINERY & EQUIPMENT		Rate of Fee Per Annum
(a)	Hand Tractors	₱ 1,000.00
(b)	Light Tractors	₱ 1,000.00
(c)	Heavy Tractors	₱ 5,000.00
(d)	Bulldozer	₱ 5,000.00
(e)	Forklift	₱ 5,000.00
(f)	Heavy Graders	₱ 5,000.00
(g)	Light Graders	₱ 5,000.00
(h)	Mechanized Threshers	₱ 1,000.00
(i)	Manual Threshers	₱ 500.00
(j)	Cargo Truck	₱ 5,000.00
(k)	Road Rollers	₱ 5,000.00
(l)	Payloader	₱ 5,000.00
(m)	Primemovers/Flatbeds	₱ 7,000.00
(n)	Rock Crusher	₱ 10,000.00
(o)	Batching Plant	₱ 7,000.00
(p)	Transit/Mixer Truck	₱ 3,000.00
(q)	Crane	₱ 5,000.00
(r)	Four Wheel Tractors	₱ 5,000.00
(s)	Mechanical Dryer	₱ 5,000.00
(t)	Rice Miller	₱ 5,000.00
(u)	Other agricultural machinery or heavy equipment not enumerated above	₱ 1,000.00
(v)		

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

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

**Article O. Permit and Inspection Fee on
Machineries and Engines**

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

KINDS OF MACHINERIES & ENGINES		Rate of Fee Per Annum
(a)	Internal combustion engines	
1.	2Hp and below	₱ 500.00
2.	5Hp and below but not lower than 3Hp	₱ 500.00
3.	10Hp and below but not lower than 5Hp	₱ 500.00

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4.	14Hp and below but not lower than 10Hp	₱ 700.00
5.	Above 15Hp	₱ 700.00
(b) Other stationary engines or machines		
1.	3Hp and below	₱ 500.00
2.	5Hp and below but not lower than 3Hp	₱ 500.00
3.	10Hp and below but not lower than 5Hp	₱ 500.00
4.	14Hp and below but not lower than 10Hp	₱ 700.00
5.	Above 14Hp	₱ 700.00
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).		

Section 30.02. Time of Payment. – The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 30.03. Administrative Provision. – No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article

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

Section 3P.01. Imposition of Fee. – There shall be collected an annual permit fee for the storage of Flammable, combustible materials and others at the rates as follows:

KINDS OF MATERIALS	Rate of Fee per annum
Flammable/Combustible	
(a) Storage of gasoline, diesel, fuel, kerosene, liquified additives and similar products.	
1,000,000 liters and below	₱ 50,000.00
In excess of 1,000,000 liters	.05 per liter for the excess
Others	
(a) Storage of vegetable oil, palm oil, and other similar products	
1,000,000 liters and below	₱ 40,000.00
In excess of 1,000,000 liters	.04 cents. per liter for the excess
Storage and Refilling of LPG	
1,000,000 liters and below	P 40,000.00 per tank
In excess of 1,000,000 liters	.04 cents per liter for the excess

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(a) Storage of softdrinks and liquors other similar products		
100 case and below		₱ 300.00
In excess of 100 case		1 peso per case
(c) Storage of cereals, starch, flour and other similar products		
1.	2,500 kls	₱ 300.00
2.	In excess of 2,500 kls	.25 cents per kl
(d) Storage for coal deposits		
1.	Below 100 tons	400.00
2.	100 tons or above	600.00
(e) Storage of Copra and other related products		
	1000 kls and below	500.00
	In excess of 1000 kls	.25 cents per kl
(f) Storage of Fishery Products		15.00 per foam
(g) Storage of Construction Material		30 per sqm

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

Section 3P.03. Administrative Provisions. –

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

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

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

Section 3Q.01. Imposition of Fee. – Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

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PURPOSE		RATE OF FEE
1.	For construction	250 per sqm or fraction thereof
2.	Other	150 per sqm per day

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

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

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

Article R. Permit Fee for Excavation

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

KINDS OF EXCAVATION		PROPOSED RATE
a) For crossing streets with concrete pavement		
1.	For crossing concrete pavement (minimum area 2.00 x .600m., 12 sq. m.)	₱ 600.00
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)	₱ 600.00
(b) For crossing streets with asphalt pavement		
1.	Minimum fee	₱ 600.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	₱ 600.00
(c) For crossing the streets with gravel pavement		
1.	Minimum fee	₱ 400.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3m)	₱ 200.00
(d) For crossing existing curbs and gutters resulting in damage		₱ 700.00 per meter
(e) Additional fee for every day of delay in		

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excess of excavation period provided in the Mayor's permit		₱ 1,500.00
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Section 3R.02. Time and Manner of Payment. – The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

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

Section 3R.03. Administrative Provisions. –

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

Article S. Permit Fee on Parades and Rallies

Section 3S.01. Imposition of Fee. –There shall be collected a Mayor's Permit Fee of Five Hundred pesos per day on every parades and rallies using banners, floats or musical instruments carried on in this Municipality.

Section 3S.02. Time and Manner of Payment. – The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least _____ () days before the scheduled date of the circus or parade and on such activity shall be held.

Section 3S.03. Exemption. – Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3S.04. Administrative Provisions. –

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

Article T. Permit Fee for the Conduct of Group Activities

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

KINDS OF ACTIVITY	AMOUNT OF FEE
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱ 500.00
2. Dances	₱ 500.00
3. Coronation and ball	₱ 500.00
4. Promotional sales	₱ 500.00
5. Other group activities	₱ 500.00

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

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

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

Article U. Permit Fee on Film-Making

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

KINDS OF ACTIVITY	Rate of Fee Per Filming
a. Commercial movies	5,000.00
b. Commercial advertisements	5,000.00
c. Documentary film	2,500.00
d. Videotape coverage	2,500.00

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

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

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

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

KINDS OF OFFICIAL DOCUMENTS		PROPOSED FEE
a.	Certified Photocopies of Minutes Resolutions/Ordinances of Sangguniang Bayan or any legislative documents with official SB seal	₱ 50.00/ page
b.	Certification and clearances.	₱ 100.00 / page
c.	Certified true copy of any documents in possession of any office.	₱ 50.00 / copy
d.	Certification of Tracing/History	₱ 200.00 / copy
e.	Medico Legal	₱ 150.00 / copy
f.	Site Inspection Fee of lot	₱ 200.00 / copy
g.	Annotations	₱ 100.00 / copy
h.	Transfer of ownership (Real Property) and Revision	₱ 200.00 / transaction
i.	Pre-Marriage Counseling Fee	₱ 250.00

Section 4A.02. Exemption. – The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 4A.03. Time and Manner of Payment. – The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any Municipal record or document is made.

Section 4A.04. Prohibition. - For application of documents which are personal in matter if the applicant is not the owner special power of attorney must be presented.

Article B. Local Civil Registry Fees

Section 4B.01. - Imposition of Fees. - There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following fees:

Civil Registry Services

a. Marriage Fees:

	Amount of Fees
1. Application fee	
a. Both Filipino	200.00
b. Filipino and Foreigner	500.00
2. Marriage License Fee	100.00
3. Marriage Solemnization Fee	500.00
4. Miscellaneous Fee	100.00
b) For registration of the following:	
1. Affidavit of Legitimation	200.00
a. Processing Fee	100.00
b. Subscription Fee	100.00
2. Adoption	500.00
a. Processing Fee	100.00
b. Subscription Fee	100.00
3. Annulment of Marriage	1,000.00
a. Processing Fee	100.00
4. Legal Separation	1,000.00
a. Processing Fee	100.00
5. Naturalization	1,000.00
a. Processing Fee	100.00
6. Affidavit to use the Surname of the Father	200.00
a. Processing Fee	100.00
b. Subscription Fee	100.00
7. Affidavit of Admission of Paternity	150.00
a. Processing Fee	100.00
b. Subscription Fee	100.00
c) Petitions:	
1. Change of First Name (CFN), Sex, the Day/or Month in the Date of Birth in the COLB	
a. Filing Fee	3,000.00
b. Registration Fee	250.00
c. Processing Fee	100.00
d. Annotation Fee	100.00
2. Correction of Clerical or Typographical Error in the COLB, COM and COD	



	a.	Filing Fee	1,000.00
	b.	Registration Fee	250.00
	c.	Processing Fee	100.00
	d.	Annotation Fee	100.00
3.		Migrant Petition for Change First Name (CFN), the Day and/or Month in the Date of Birth in the COLB	
	a.	Service Fee	1,000.00
	b.	Registration Fee	250.00
	c.	Subscription Fee	100.00
4.		Migrant Petition for Correction of Clerical or Typographical Error	
	a.	Service Fee	500.00
	b.	Registration Fee	250.00
	c.	Subscription Fee	100.00
d)		Correction of Entries in the Geographical Statistical Portion and/or Registry Number on Civil Registry Documents	
	a.	Processing Fee	100.00
	b.	Endorsement Fee	200.00
e)		Affidavit of Supplemental Report	
	a.	Filing Fee	200.00
	b.	Subscription Fee	100.00
	c.	Processing Fee	100.00
	d.	Endorsement Fee	200.00
f)		Fees for Birth, Marriage, Death, Legal Instruments and Court orders reported beyond the reglamentary period	
	a.	Processing Fee	100.00
	b.	Subscription Fee	100.00
g)		For Advance Submission of Registered COLB, COD, COM, AUSF, Legal Instruments, and Court Orders to the Office of the Civil Registrar General (CRG)	
	a.	Processing Fee	100.00
	b.	Advance Endorsement Fee	200.00
h)		Certified true copy of any Civil Registry Documents per copy	50.00
i)		Fees for the extraction of records from Civil Registry Books	
	a.	Verification Fee	100.00
	b.	Certification Fee	100.00
j)		Fees for Out of Town Registration of COLB, COM, COD, Affidavit of Admission of Paternity, Affidavit to	

Use the Surname of the Father (R.A.9255) and Affidavit of Legitimation (R.A.9858)

- | | | |
|----|------------------------|--------|
| a. | Subscription Fee | 100.00 |
| b. | Advance Processing Fee | 200.00 |

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

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

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

Section 4B.04. Administrative Provision. – A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Sanitary Inspection Fee

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

ESTABLISHMENTS	AMOUNT OF FEE
House for rent	₱ 300.00
Boarding House, Lodging House and Dormitory	300.00
For each business, industrial, or agricultural establishment –	₱ 200.00
- With an area of 25 sq. m. or more but less than 50 sq. m.	₱ 250.00
- With an area of 50 sq. m. or more but less than 100 sq. m.	₱ 300.00
- With an area of 100 sq. m. or more but less than 200 sq. m.	₱ 400.00
- With an area of 200 sq. m. or more but less than 500 sq. m.	₱ 500.00
- With an area of 500 sq. m. or more but less than 1000 sq. m.	₱ 700.00
- With an area of 1,000 sq. m. or more	

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Section 4C.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 4C.03. Administrative Provisions. –

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

Article D. Service Fees for Health Examination

Section 4D.01. Imposition of Fee. – There will be a collected fee of _____ Pesos (P_____) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

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

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

Section 4D.03. Administrative Provisions. –

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



- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4D.04. Penalty. A fine of one thousand five hundred Pesos (P 1,500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article E. Service Fee for Garbage Collection

Section 4E.01. Imposition of Fee. – There shall be collected from every owner or operator of a business establishment and residential, an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS		Amount of Fee
Manufacturers, Millers, Assemblers, Processors and Similar Business		
a.	Not more than 100 sq. m.	P 700.00
b.	More than 100 sq. m.	P 1,000.00
Hotels, Apartments, Motels and Lodging Houses		
a.	Not more than 100 sq. m.	P 500.00
b.	More than 100 sq. m.	P 700.00
Restaurants, Day and Night Clubs, Cafes, and Eateries		
a.	Not more than 50 sq. m.	P 500.00
b.	More than 50 sq. m.	P 1,000.00
Residential		
a.	Not more than 50 sq. m.	P 500.00
b.	More than 50 sq. m.	P 600.00
Hospitals, clinics, laboratories and similar business establishments		
a.	Not more than 10 sq. m.	P 500.00
b.	More than 10 sq. m.	P 700.00
Movie houses and Retailers		
a.	Not more than 10 sq. m.	P 500.00
b.	More than 10 sq. m.	P 700.00
Other business not mentioned above		
a.	Not more than 10 sq. m.	P 500.00
b.	More than 10 sq.m.	P 700.00

Section 4E.02. Time of Payment. – The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

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Section 4E.03. Administrative Provisions. -

- (a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

Article F. Dog Vaccination Fee

Section 4F.01. Imposition Fee - There shall be collected/imposed from every owner of the dog a vaccination fee of **Two Hundred pesos (P 200.00)** for every dog vaccinated within the territorial jurisdiction of this Municipality.

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

Section 4F.03. Administrative Provisions. -

1. Vaccination Against Rabies - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Municipal Veterinarian Office and Municipal Agriculture Office.

- (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
- (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

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

2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

- (a) Owners name, address and telephone number if any
- (b) Description of dog (color, sex, markings, age, name, species and breed if any)
- (c) Dates of vaccination and vaccine expiration if known
- (d) Rabies vaccination tag number

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- (e) Vaccine produced
 - (f) Vaccinator's signature
 - (g) Veterinarians license number/ vaccinator's address
3. The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.
 4. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.
 5. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

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

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

The Municipal Veterinarian and the Municipal Agricultural Officer is tasked to determine the age of the dogs.

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

Section 4F.04. Penalty - Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos without prejudice to the provision of Section 3 (7).

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

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CHAPTER V. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

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

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

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

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

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

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

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

- (a) The Mayor or his duly authorized representative as Chairman;
- (b) Three (3) members of the *Sangguniang Bayan* to be designated by said body,
- (c) The Municipal Treasurer.

The Committee shall advertise the call for sealed bids for the leasing or a zone or zones of Municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the Municipal hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the *Sangguniang Bayan* shall grant



the rights within the definite area or portion of the Municipal waters to any interested individual upon payment of a license fee fixed herein.

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

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

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

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

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

Section 5A.04. Duration of Lease. – The grant of lease of fishery rights through public auction shall be for a period of One (1) year/s.

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

	AMOUNT OF FEE
Zone 1 From the Boundary line between San Miguel to Brgy. Dist I, Rawis Kan Sabel/Calangawan	P 2,000.00
Zone 2 - From the Boundary line between Brgy. Dist I, Raws Kan Sabel to Sangputan	P 2,500.00
Zone 3 - From the Boundary line between Sangputan to Malibago to the Boundary of Tacloban City For the catching or taking of Bangus Fry or Kawag-Kawag: From Barangay Dist 4 to Calangawan Islands From the mouth of Libaranan River	P 3,000.00
Zone 4	P 3,500.00

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

Item	NATURE	AMOUNT OF FEE
1)	Operation of fishponds or oyster culture beds, per hectare	₱ 1,000.00
2)	Catching "bangus" fry or "kawag-kawag" less than 1,000 sq. m. • 1,000 sq.m. or more	₱ 500.00 ₱ 500.00 +2.00 PER SQM
3)	Fish corrals or fishpens in inland fresh waters: • Less than 500 sq. m. • 500 sq. m. or more •	₱ 250.00 ₱ 250.00 + 1.00 PER SQM
4)	Fish corrals erected in sea Less than 3 meters deep 3 meters deep or more	₱ 500.00 ₱ 500+100.00 PER METER

Section 5A.07. Privilege of Residents to Take Fish in Municipal Waters. -

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

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

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

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

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

- (b) The license fee for the grant of exclusive fishery rights in the Municipal waters for at least the corresponding current quarter shall be paid in advance.
- (c) The license fees for the privilege to catch fish from Municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5A.09. Administrative Provisions. -

- (a) A licensee of other localities shall not fish within the Municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- (b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in these Municipal waters.

- (c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 5A.010. Applicability of Pertinent Provisions of Laws. – All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

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

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

Item	KINDS OF PROPERTY	Rental Fee (Monthly)
1)	Land Only (per sq.m) a) Located in commercial/industrial area b) Others	₱ 50.00 / sqm ₱ 25.00 / sqm
2)	Building (per square meter of floor area) a) Located in commercial/industrial area b) Municipal Gymnasium Day time (7am to 5pm) Night Time (6pm onwards) (electricity provided) c) others	₱ 300/sq.m ₱ 3,000.00 ₱ 4,000.00 ₱ 2,500.00

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3)	Vehicles and Equipm a. Dump Truck <ul style="list-style-type: none"> • 6-wheeler 3.5 cu.m. 5.5 cu.m. • 10 wheeler b. Grader c. Backhoe d. Pay Loader e. 2-bagger Concrete Mixer f. 1-bagger Concrete Mixer g. Generator h. Chain Saw i. Welding Machine j. Harvester k. Transplanter l. Rice Processing Center (Rice Mill) m. Rice Mechanical Dryer n. Rice Solar Dryer	1,920.00 plus 480.00/hr in excess of 4 hrs. 3,000.00 plus 750 per hr in excess of 4 hrs 5,440.00 plus 1,360 per hr. In excess of 4 hrs 8,720.00 plus 2,180 per hr in excess of 4 hrs 10,000.00 plus 2,500 per hr in excess of 4 hrs 8,000.00 plus 2,000 per hr in excess of 4 hour 500.00 plus 125.00 per hr in excess of 4 hrs 400.00 plus 100 per hr in excess of 4 hrs 400.00 plus 100 per hr in excess of 4 hrs 350.00 plus 87.50 per hr in excess of 4 hrs 300 + 150 / hour in excess of 4 hours 630.00 / 10 sacks 5,000.00 per 100 tray of seedlings P 96.00per bag @ 49.5 kls. P 30.00 per bag minimum of 100 bags for a total of P 3,000.00 per load P 5.00 per bag
4.	Other properties a. Plastic Tables b. Plastic Chairs c. Tents	20.00 / day 10.00 / day 150.00 / day

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

Article C. Charges for Parking

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

NATURE	Annual/Daily Rates
A) For the first 3 hours	
a) Passenger buses or cargo trucks	10.00
b) Mini buses or jeepneys	30.00
c) Cars	30.00
d) Tricycle	75.00
e) Other vehicles	60.00
B) For each succeeding hour or a fraction thereof:	
a) Passenger buses or cargo trucks	₱ 10.00
b) Mini buses or jeepneys	₱ 10.00
c) Cars	₱ 10.00
d) Tricycle	₱ 10.00
e) Other vehicles	₱ 10.00
C) Overnight Parking Rates:	
All types of vehicle-	
Daily	
(a) Tricycle & Pedicab	100.00
(d) Private Cars and Service Vehicles	200.00
(e) Passenger Jeepneys	300.00
(f) Cargo Trucks/Delivery Vans & Passenger Bus	500.00
a)	
Each barangay shall assist the Municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its are of jurisdiction.	
D) Towing fee of P1500 and impounding fee of P200/day shall be collected from owners of vehicles who shall violate this Article.	

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

Article D. Municipal Hospital Service Fees

Section 5D.01. Imposition of Municipal Hospital Service Fees. - The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Hospital:

KINDS OF SERVICES		FEE
1.	Medical Fees: A) Wound Dressing B) Consultation D) Suturing of wound: <ul style="list-style-type: none"> • Large wound (3 cm and larger, no. of sutures x P____) • Circumcision • Ambulance Fees – <ul style="list-style-type: none"> - Residents of Babatngon - Non residents 	Free Free 100.00 200.00 Free Fuel, minimum of 500
2.	Dental Services <ul style="list-style-type: none"> • Extraction – per tooth (including anesthesia) • Prophylaxis • Gum Treatment 	200.00 250.00 200.00
3.	X-Ray Examination Fees: Chest X-ray (PA): <ul style="list-style-type: none"> • AP • APL • 14 x 17 • 14 x 14 AP • 11 x 14 APL • 10 x 12 • 8 x 10 	100.00
4.	Laboratory Examination Fees: Complete Blood Count Platelet Count Urinalysis Stool Examination Pregnancy Test Sputum Examination for food handlers Sputum Examination with TB Symptoms Water Testing Blood Chemistry Uric Acid Creatinine Fasting Blood Sugar Glycosylated Hemoglobin Lipid Profile Sodium/Potassium SGPT SGOT Blood Urea Nitrogen	100.00 90.00 60.00 60.00 80.00 50.00 Free 100.00 135.00 135.00 100.00 875.00 495.00 635.00 170.00 170.00 135.00

Section 5D.02. Time and Manner of Payment. – The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

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Section 5D.03. Exemptions. – Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year of the poverty line established by NEDA, whichever is higher.

Article E. Charges for Use of Waterworks System

Section 5E.01. Imposition of Charges. – The fees and charges provided herein shall be collected for the water service rendered by _____ of this Municipal’s waterworks system.

KINDS OF SERVICE		RATE OF FEES
a)	Application fee for connection with waterworks system	P _____
b)	Guarantee deposit for every application	P _____
c)	Installation for the first lineal feet of pipe	P _____
	1. Earth and gravel excavation	P _____
	2. Asphalt road	P _____
	3. Cemented road	P _____
	For every additional pipe of ___ lineal feet long or fraction thereof will be charged	P _____
d)	For metered service:	
	1. Minimum charge for not more than ___ cu. m./month	
	a) Residential service	P _____
	b) Commercial service	P _____
	c) Industrial service	P _____
	2. For every cubic meter in excess of ___ cu. m. /moth	
	a) Residential service	P _____
	b) Commercial service	P _____
	c) Industrial service	P _____
e)	For unmetered service:	
	1. Flat Rate consisting of one (1) faucet only:	
	a) Residential service	P _____
	b) Commercial service	P _____
	c) Industrial service	P _____
f)	Re-installation fee	P _____
g)	Tapping Fees:	
	1. For one-half inch (1/2") diameter	P _____
	2. For three-fourth inch (3/4") diameter	P _____
	3. For one-inch (1") diameter	P _____

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Section 5E.02. Time of Payment. – The water rental is due and payable to the Office of the Municipal Treasurer within the first ____ () days of the following month.

Section 5E.03. Administrative Provisions. –

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

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

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

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

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

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

Article F. Cemetery Charges

Section 5F.01. Imposition of Fees. – There shall be collected the following rental fees for a period of FIVE years for the rental of Municipal Cemetery lots:

NATURE OF LEASE	Lease Fee
a) Rental fee for each burial lot	P 200.00
b) For every additional layer thereof	200.00
c) For niches	300.00

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

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

Section 5F.04. Administrative Provisions. –

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this Municipality located at _____.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the *Sangguniang Bayan* shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the *Sangguniang Bayan*.

Article G. Market Fees and Charges

Section 5G.01. Subdivision of Market Building. – The public market shall be divided into

sections with each section housing one class or group of allied goods, commodities, or merchandise.

Section 5G.02. Imposition of Market Fees and Charges. – There shall be collected the following market fees and charges:

MARKET SECTION		STALL RENTAL/FEE
A. RENTAL FEE ON MARKET STALLS		
1) On fixed stalls with booth constructed by the municipal government, per square meter or fraction thereof, per month:		
a. Dry Goods Section b. Grocery Section c. Vegetables and Fruits Section d. Eating/Eatery Section e. Flower Shop Section f. Cold Storage Section		₱ _____
2) On stalls with booths constructed by the lessees, per square meter or fraction thereof, per month:		
a. Dry Goods Section b. Grocery Section c. Vegetables and Fruits Section d. Eating/Eatery Section e. Flower Shop Section f. Cold Storage Section		₱ _____
3) On spaces in the wet section and live fowls and piglets section, including the poultry dressing area, per square meter or fraction thereof, per month:		
a. Fish Section b. Meat Section c. Live Fowls and Piglets Section		₱ _____

Provided, That stalls, booths, *tiendas*, and/or spaces located in the best areas, e.g., corner spaces or those so designated by the Market Administrator/Supervisor, shall pay rental charges twenty-five percent (25%) higher than the rates imposed herein;

Provided Further, That rental charges shall be paid within the first ten (10) days of the month.

MARKET SECTION	AMOUNT OF FEE
A. Market Fees for the occupancy of Market premises	
a) Where occupancy is more permanent, per square meter or fraction thereof, per month:	
• As site of structures, such as stalls, booths, or <i>tiendas</i>	₱ _____
• As reserved space for whatever purpose allowed under this Code, such as selling, or storage of goods and <i>bagsakan</i>	₱ _____
b) On premises reserved for ambulant vendors, hawkers, and similar tupes of vendors, per square meter, per day:	
• Market entrance fee on transient vendors of any commodity or merchandise brought into the market for sale-	
1. For every sack of salt or sugar	₱ _____

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2. For every sack of animal feed, rice bran, or fertilizer	
3. For every sack of salted fish or dried shrimps	
4. For every basket / <i>kaing</i> of vegetables, fruits	
3) On spaces in the wet section and live fowls and piglets section, including the poultry dressing area, per square meter or fraction thereof, per month:	

Any vendor occupying any table, cubicle or other space with an area exceeding that to which by virtue of payment of the entrance fee shall be required to pay the correct amount of fees thereon less what he may have already paid as entrance fee.

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, *tiendas*, or other space, as well as the same occupants when they bring in goods, commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

Section 5G.03. Payment of Fees. – Unless otherwise provided herein, the market fee must be paid in advance before any person can sell, or offer to sell, any commodity or merchandise within the public market and its premises.

Section 5G.04. Issuance of Cash Tickets to Transient Vendors; Prohibition on Transfer Thereof. – Cash tickets shall be issued to the vendor buying the same and his name, date and signature of the Collector shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space or spaces of the market premises to which he is assigned and only while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall, purchase new tickets if he desires to sell the same merchandise even if this is to be done in the place occupied by the previous vendor.

Cash tickets shall be provided with serial numbers by the Office of the Municipal Treasurer, which shall monitor the issuance of the cash tickets in collaboration with the Market Administrator/Supervisor.

Article H. Slaughterhouse Fees

Section 5H.01. Permit Fee to Slaughter. – Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian. For this permit a permit fee in the amount of Php _____ shall be paid.

Section 5H.02. Imposition of Slaughter Fees. – There shall be collected the following slaughter fees:

KIND OF ANIMALS	AMOUNT OF FEE
FOR PUBLIC CONSUMPTION ON THE BASIS OF HEAD:	
<ul style="list-style-type: none"> • Large cattle per head • Hogs per head • Goats per head • Sheep per head • Other per head 	P _____
FOR PUBLIC CONSUMPTION ON THE BASIS OF KILO:	
<ul style="list-style-type: none"> • Large cattle per kilo of dressed meat • Hogs per kilo of dressed meat • Goats per kilo of dressed meat • Sheep per kilo of dressed meat 	P _____

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• Other per kilo of dressed meat	
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Section 5H.03. Place of Slaughter. – The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; *Provided*, that the animal slaughtered shall not be sold or offered for sale.

Section 5H.04. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. – Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 5H. 05. Corral Fee. – The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

KIND OF ANIMAL	FEE (per head)
<ul style="list-style-type: none"> • Large cattle, per head • Hogs per head • Goats per head • Sheep per head • Other per head 	₱ _____

Section 5J.04. Time of Payment. –

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

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

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

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

Article I. Toll Fees or Charges

Section 5I.01. Imposition of Fee or Charges. – There shall be collected a fee or charge for the use of the following utilities owned and operated by this municipality.

TYPE OF INFRASTRUCTURE	AMOUNT OF FEE
<ul style="list-style-type: none"> • Pier • Ferry • Bridge • Etc. (pls. specify) 	P _____

Section 5I.02. Exemptions. – No such tolls or fees or charges shall be collected from officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police on mission, ambulances, post office personnel delivering mail, physically handicapped, and disabled citizens who are sixty-five (65) years or older.

Section 5I.03. Time of Payment. – Fees and charges for the use of the above-mentioned facilities shall be made every time such facilities are utilized.

Section 5I.04. Administrative Provision. – When public safety and welfare so requires, the Sangguniang may discontinue the collection of tolls and thereafter said facility shall be free and open for public use.

Article J. ENTRANCE FEES, RENTALS AND CHARGES AT THE BUSAY FALLS RESORT

Section 5J.01. – Definition of Terms. – Whenever used in this Article, the following words and phrases shall be construed to mean:

- a.) Facilities – something that is built, installed or established to serve a particular purpose.
- b.) Proper Attire – A garment that suits the place for swimming, e.g. swim suits, shorts, swimming trunks, and etc..
- c.) Cottages – A small open house structure that accommodate 8 persons.
- d.) Liquor – Any form of intoxicating drink
- e.) Vicinity – A state of being near.

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Section 5J.02. – Resort Entrance Fees; Swimming Pool Fees; Rental of Cottages; Lodging Fees:

a) Resort Entrance Fee –

ADULT	P 20.00
CHILDREN	15.00

b) Swimming Pool Fees:

1. Daytime (7:00 AM – 5:00 PM)

ADULT	P 20.00
CHILDREN	15.00

2. Nighttime (5:00 PM- 6:00 AM)

ADULT / CHILDREN	P 30.00
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c) Rental of Cottages:

1. Daytime (7:00 AM – 5:00 PM)

- a. Small Cottages - 150.00
- b. Pavilion - 200.00
- c. Umbrella with table & 4 chairs - 100.00

2. Nighttime (5:00 PM – 6:00 AM)

- a. Small Cottages - 200.00
- b. Pavilion (Function Hall) - 800.00

d) Lodging Fees:

- a. 24 hours (Air-Con room) - 800.00
- b. 24 hours (Ordinary room) - 500.00
- c. 6 hours (Ordinary room) - 300.00

Section 5J.03. – Prohibitions. – It shall be unlawful for any person or persons:

- a) To enter the vicinity of Busay Watershed area of unauthorized persons,
- b) To cut trees in the Busay area,
- c) To throw garbage or litter indiscriminately in the vicinity of the resort,

- d) To bring food, soft drinks, liquor or any kind of drinks inside the swimming pool area,
- e) To use the swimming pool without taking a shower,
- f) To bathe in the swimming pool without wearing the proper attire,
- g) To be seen inside the falls or pool after 5:00 o'clock in the afternoon without paying and securing a ticket for the corresponding fee.

Section 5J.04. - Time and Manner of Payment. - The entrance fee shall be paid to the gate keeper upon entrance to the resort. Rental of cottages and swimming pool fees shall be paid prior to the use of the facilities. Cash tickets shall be issued as receipt for the aforementioned payments.

Section 5J.05. - Administrative Provisions. - The Municipal Treasurer shall establish an effective accounting and auditing system relative thereto. The Municipal Environment and Natural Resources Officer (MENRO) shall keep a registry of all incoming tourists.

Article K. MUNICIPAL PORT

Section 5K.01. - Policy - It is hereby declared to be the policy of the Municipal Government of Babatngon, Leyte to regulate the operation, maintenance and/or use of the Municipal Port and its facilities located at District 4, Babatngon, Leyte, pursuant to Article 244(b), Part seven, Rule XXX of the Rules and Regulations implementing R.A. 7160, otherwise known as the Local Government Code of 1991.

Section 5K.02. - Coverage/Scope.

1. The Municipal Port shall be used as landing area by fishermen using motorized bancas/sea crafts, passenger boats/vessels/ships and other similar water transports duly licensed under existing laws.
2. The Municipal Port shall likewise serve as refuge/protective shelter for all types of sea-water transport (fishing or passenger boats/vessels) during bad or inclement weather.
3. The use of the port facilities, such as, but not limited to the building, waiting area, shed and parking space/ground shall be availed of or enjoyed by the general public, commuting to and from the coastal barangay and other neighboring coastal places, or otherwise by those merely transacting/engaging business therein. These users shall be under obligation to abide by the policies, rules and regulations prescribed by the management in relation to the observance/maintenance or orderliness, cleanliness, sanitation and anti-pollution measures.
4. The Municipal Port shall encompass/embrace the entire port structures such as but not limited to the reclaimed area, port building, causeway with stair landing, rock breakwater and concrete access road, and fifty (50) meters radius to the sea from the said causeway or breakwater and/or shoreline.

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Section 5K.03. - Definition of Terms - For the purpose of this article, the following terms are hereby defined as follows:

1. Entrance Fee - a fee or charge imposed to and collected from any transport vehicle/utility/conveyance doing, engaging or conducting business, (peddlers/dealers/wholesalers/distributors) ferrying passengers or cargoes, or the like within the port area.
2. Storage Fee - a fee or charge imposed and collected from storing, stockpiling, impounding or safekeeping of goods or cargoes, except for hand-carried items/good luggage, using the facilities of the port.
3. Usage Fee - a fee or charge imposed and collected for the customary use of the landing facilities of the port by motorized bancas, boats, or vessels, or similar sea crafts for loading/unloading passengers or cargoes.
4. Mooring fee - a fee or charge imposed to and collected from any motorized bancas, launch, vessel, ship or similar to other sea craft for occupying adequate space/place/area at the port for landing/docking thereat using chain/cable/rope as device to secure it (boats/crafts) in place for the duration of its business purpose/transactions.

Section 5K.04. - Fees/Service Charges - There are hereby imposed the following fees/service charges to be paid to the Municipal Treasurer of Babatngon, Leyte or through its authorized representative for the use of the Municipal Port and/or its facilities, and which fee or service charge shall be collected on a daily basis in a form of cash tickets or official receipt unless otherwise stipulated in this ordinance, to wit:

1. Usage Fee
 - a. On motorized bancas, boats, vessels, and other water transports used for ferrying passengers, cargoes, fishing or fish dealing (lab-asan) with capacity of three (3) gross tons or less -usage fee P 10.00 per day or fraction thereof. Note: Under extreme and justifiable circumstances as may be determined by the port management, the said rate/fee may not be imposed to sea crafts landing without cargoes.
 - b. On similar water crafts mentioned above but more than three (3) gross tons - usage fee - P 50.00 per day or fraction thereof.
 - c. On other sea crafts not classified in sec. 4.1(a) and sec. 4.1(b) such as but not limited
 - d. To barge, ship or commercial vessel usage fee- P 350.00 per day or fraction thereof.
2. Additional Fee or charge shall be imposed to and collected from all types of motorized sea crafts using the port beyond the day's business transactions according to the following schedule:
 - a. Mooring - P 70.00
3. For storing, stockpiling, impounding or safekeeping of cargoes and for **loading or unloading** of goods/cargoes, except for hand-carried luggage/cargoes using the facilities of the port, the following schedule of fees/charges shall be imposed and collected in form of cash tickets or official receipt unless otherwise stipulated herein:

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PARTICULAR		AMOUNT OF FEE
A	Cow or Carabao	P 100.00 / head
B	Empty Drum	15.00 each
C	Drum of gasoline/diesel or crude oil	20.00 each
D	Nipa shingles (pawod)	40.00/hundred
E	Lumber	2.00/db. ft
F	Goat & pig	40.00 / head
G	Sack of rice/cement/salt/sugar	5.00/sack
H	root crops/charcoal/banana	20.00/sack
I	galvanized iron	5.00 each
J	hollow blocks	5.00 each
K	plywood	5.00 each
L	steel bars	5.00 each
M	Copra	10.00 / sack
O	Fish per bañera / Foam	20.00 / bañera / Foam

4. For the daily ingress to and egress from the port area of the following vehicles/conveyances doing, engaging or conducting business (peddling or dealing passenger or cargoes, or the like), an entrance fee shall be imposed and collected in the form of cash tickets, to wit:

		AMOUNT OF FEES
A	Push cart	5.00
B	Muscular propelled pedicab	5.00
C	Motorized tricycle (MCH)/motorized	10.00
D	Habal-Habal (single motorcycle)	10.00
E	Multicabs, PUJs/vehicle for hire	20.00
F	Vehicles used by peddlers and dealers/mobile traders	
	I. Distributors/trucks/vans	50.00
	II. Wholesalers	50.00

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Section 5K.05. - Exemptions – For purposes of this ordinance and pursuant to the provisions of Article 244 (b), Part Seven, Rule XXX of RA 7160 (IRR), the following are exempted:

1. Sea crafts or vehicles used by the officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police of mission.
2. Any vehicle/conveyance used by the Philippine Postal Corporation (PPC) personnel in delivering mails.
3. Vehicles of persons who are physically handicapped.
4. Vehicles of senior citizens.
5. Vehicles/sea crafts owned/operated by the municipal government.
6. Tourist vehicles or personnel of NGAs, NGOs or GOCCs while on visitation or inspection tour of duty.
7. Motorized banca/launches, pumpboats chartered by barangay officials to fetch government officials/personnel during official time and/or official tour of duty.
8. All types of sea crafts taking refuge or shelter at the port during stormy weather or typhoon, provided, however, that the collection or fees/charges shall take effect/commence only on the day after the storm or typhoon shall have subsided or that travelling by sea shall have been declared safe.
9. Motorized bancas/launches, or the like transporting serious patients, victims of crimes or calamities, events, shall need immediate medical attention.
10. Storing/stockpiling/safekeeping of construction materials for government infrastructure projects implemented within Babatngon by administration.

Section 5K.06. - Prohibitions.

1. Ordinary or muscular powered bancas (subiran/baloto) are not allowed to use/land, moor berth anywhere in the port.
2. Dry Docking anywhere in the vicinity of the port is strictly prohibited, except when otherwise caused by calamities or fortuitous events.
3. Docking, landing or berthing outside the port area by all types of sea crafts engaged in business or loading/unloading passengers, cargoes, goods or items as stipulated in this ordinance is strictly prohibited, except as may be determined by the Municipal Port Management, under extreme and justifiable circumstances, in which case the same rate of fee shall be imposed and collected as provided herein.

Section 5K.07. - Management of Port Operations.

1. The Municipal Mayor shall organize the Municipal Port Authority and appoint/assign responsible personnel who shall manage/supervise the operations of the port and the maintenance of its facilities and enforcement of policies, rules and regulations or orderliness, cleanliness, sanitation and anti-pollution measures.
2. The Municipal Treasurer shall, in consultation with the Municipal Mayor, discharge/exercise responsibility in the proper collection of Port fees or service

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charges due the government and/or cause/recommend imposition of sanctions/penalties as herein provided in this ordinance.

Section 5K.08. - Penal Provisions. - Violations committed on any of the provisions of this article shall subject the erring person/owner/operator/driver or vehicle/conveyances or sea crafts, as the case may be to be a fine according to the schedule stipulated, or to an imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the court.

Fines:	1 st offense	P 500.00	to	P 1,000.00
	2 nd offense	1,000.00	to	2,000.00
	3 rd offense	2,000.00	to	2,500.00

Article L. Municipal Terminal

Section 5L.01. - There shall be established in this town the Municipal Terminal located at the Market area, Barangay District 4.

Section 5L.02. - Rules and Regulations.

- a. All passenger buses, jeepneys, vans and all kinds of public utility vehicles vying the Babatngon-Tacloban route shall be obligated or compelled to use the municipal terminal to load and unload passengers at the same venue.
- b. All passenger buses, jeepneys, vans and all kinds of public utility vehicles from Tacloban City going in the direction of the Municipality of San Miguel, Leyte shall likewise be obliged to use the Babatngon Terminal in loading and unloading passengers on its way out of this town towards the north of Leyte.
- c. All passenger buses, jeepneys, vans and all kinds of public utility vehicles going in the direction of Tacloban City from the other towns, shall go directly to the national road without using the terminal, but they may solicit passengers in the poblacion.
- d. All passenger buses, jeepneys, vans and all kinds of public utility vehicles using the terminal shall pay a terminal fee of P 15.00 per vehicle per parking.
- e. Passenger vehicles opting not to park and solicit passengers at the terminal shall be allowed provided they too will pay the terminal fee of P 10.00 per vehicle.
- f. A terminal fee ticket shall be issued to all passenger vehicles paying the terminal fee. The amount paid shall accrue to the local government, through the Municipal Treasurer, subject to existing accounting and auditing rules.

Section 5L.06. - Implementation. - These rules and regulations shall be implemented by the Market Management Team and members of the local Philippine National Police (PNP) and their authorized deputies.

Section 5L.07. - Penal Provision. - Any person, persons, Transportation Company, cooperative and the like found guilty violating this ordinance shall be penalized by a fine of not less than P500.00 but not exceeding P 1,000.00 or an imprisonment of not less than two (2) months but not exceeding three (3) months, or both such fine and imprisonment in the discretion of the court.

Citation tickets shall be issued to violating drivers and fines will be paid only to the Municipal Treasurer.

CHAPTER VI - COMMUNITY TAX

Section 6.01. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 6.02. Individuals liable to Community Tax. – Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Sec. 6.03. Juridical Persons Liable to Community Tax. – Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated - Two (P2.00) Pesos; and
- (b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

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

Sec. 6.04. Exemption. – The following are exempted from the Community Tax:

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

Section 6.05. Place of Payment. – The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6.06. Time of Payment; Penalties for Delinquency:

- (a) The Community Tax shall accrue to the first (1st) day of January each year which shall be paid not later than the date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the

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benefit of exemption on or before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.

- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 6.06. Community Tax Certificate - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.07. Presentation of Community Tax Certificate on Certain Occasions. -

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

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

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

Section 6.08. Collection and Allocation of Proceeds of the Community Tax. -

- (a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws;



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

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

- (1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and
- (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

Section 7A.01. Tax Period. – Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. – Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. – Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. Surcharge for Late Payment. – Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. Interest on Unpaid Tax. – In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 7A.06. Collection. – Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

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Section 7A.07. Issuance of Receipts. – It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

Section 7A.08. Record of Persons Paying Revenue. – It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. – Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 7A.10. Examination of Books of Accounts. – The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality, and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. – Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any Municipal ordinance shall accrue to the General Fund of the Municipality.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. – Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. Civil Remedies. – The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

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

Section 7B.03. Distraint of Personal Property. – The remedy by distraint shall proceed as follows:

- (a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting of 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) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) **Release of Distrained Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.
- (e) **Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by

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the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

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

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.
- (g) **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.
- In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.
- A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.
- (h) **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) **Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description

of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the *Sangguniang Bayan*, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

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

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

- (k) **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) **Purchase of Property by the Municipal for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the

title of the forfeited property to this Municipality without the necessity of an order from a competent court.

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

Article C. Taxpayer's Remedies

Section 7C.01. Periods of Assessment and Collection. –

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 - 1. The treasurer is legally prevented from making the assessment of collection;
 - 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 - 3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C.02. Protest of Assessment. – When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 7C.03. Claim for Refund of tax Credit. – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

AJB

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other taxes, Fees or Charges. – The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. – Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. Public Dissemination of this Code. – Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. – The *Sangguniang Bayan* shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. Withdrawal of Tax Exemption Privileges. – Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 9.01. Penalties for Violation of Tax Ordinance. – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

Section 10.01. Separability Clause. – If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 10.02. Applicability Clause. -- All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 10.03. Repealing Clause. -- All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 10A.04. Effectivity. - This ordinance shall take effect after ten (10) days from the date of its approval and posting copies thereof in conspicuous places in the locality and publication in a newspaper of local circulation.

ENACTED and APPROVED this 27th day of February 2023 at Babatngon, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing ordinance.


ALMA A. BALDOMAR
Secretary II
Secretary to the Sanggunian-Designate

ATTESTED:


HON. ROSARY PEARL G. CATUDIO
Municipal Vice-Mayor
Presiding Officer


HON. CHRISTIAN C. LAWSIN
Sangguniang Bayan Member


HON. KEMUEL RUE M. CORSIGA
Sangguniang Bayan Member


HON. KARL JOMAR B. EMBANA
Sangguniang Bayan Member


HON. ILDEFONSO B. ODON
Sangguniang Bayan Member



HON. FEDERICO P. ELIZAGA, JR.
Sangguniang Bayan Member


HON. HILARION S. MENZON
Sangguniang Bayan Member


HON. CHARITA M. CHAN
Sangguniang Bayan Member


HON. ALEX V. BELLO
Sangguniang Bayan Member


HON. COSTUDIO R. MEDINA
President
Liga ng mga Barangay


HON. MYRNA S. BALLAIS
President
Pambayang Pederasyon ng
Sangguniang Kabataan

APPROVED:

HON. ELEONOR B. LUGNASIN
Municipal Mayor

Date: 20 MARCH 2023



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF BABATNGON

SANGGUNIANG BAYAN

CERTIFICATION

TO WHOM THIS MAY CONCERN:

This is to certify that **POSTING** in prominent places in the Municipal Hall and some conspicuous places in the locality was undertaken starting 20 March 2023 and copies of said ordinance shall remain posted for three (3) consecutive weeks, pursuant to Sec. 59 (b) of Republic Act 7160, in relation to hereunder Municipal Ordinance, to wit:

1. Ordinance No. 428 entitled: " Revised Revenue Code of the Municipality of Babatngon, Leyte, Fiscal Year 2023."

Made this 22nd day of March 2023 at Babatngon, Leyte.

ALMA A. BALDOMAR
Secretary II
Secretary to the Sanggunian-designate



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF BABATNGON

SANGGUNIANG BAYAN

CERTIFICATION

TO WHOMN THIS MAY CONCERN:

This is to certify that Municipal Ordinance No. 428 entitled: "Revised Revenue Code of the Municipality of Babatngon, Leyte, Fiscal Year 2023" was presented to the public and concerned sectors in a public hearing held on 15 February 2023 at the Municipal Gymnasium, Brgy. District II, Babatngon, Leyte.

Made this 22nd day of March 2023 at Babatngon, Leyte.

ALMA A. BALDOMAR
Secretary II
Secretary to the Sanggunian-designate

OLD REVENUE CODE

LGU-Babatngon

2014

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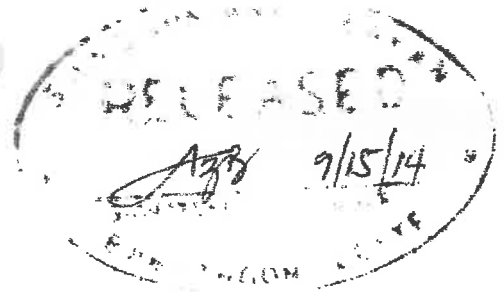
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Republic of the Philippines
Province of Leyte
MUNICIPALITY OF BABATNGON

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SANGGUNIANG BAYAN



EXCERPT FROM THE MINUTES OF THE 53rd REGULAR SESSION OF THE SANGGUNIANG BAYAN OF BABATNGON, LEYTE HELD ON THE 1st DAY OF SEPTEMBER 2014 AT THE SB SESSION HALL.

RESOLUTION NO. 2936-14

A RESOLUTION ADOPTING ORDINANCE NO. 340, THE REVISED REVENUE CODE OF 2014 OF THE MUNICIPALITY OF BABATNGON, LEYTE.

Presented by: Hon. Federico P. Elizaga, Jr.
Sangguniang Bayan Member

WHEREAS, each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions of the Local Government Code of 1991, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local government units:

WHEREAS, the present revenue code of the locality, Ordinance No. 216, was enacted on February 01, 2006, some eight years ago. Section 191 of Republic Act No. 7160 stipulates that "local government units shall have the authority to adjust the tax rates as prescribed in the LGC not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed in the Code". Henceforth, it is high time that the local revenue code shall be due for upgrading and advancement:

WHEREAS, it is in this premise that the 2014 Revised Revenue Code is passed in order to upgrade subject ordinance to the call of the times and keep up to the modernization and innovation of the present economy and financial system.

WHEREFORE, on motion of the Honorable Federico P. Elizaga, Jr. duly seconded by the Honorable Federico O. Dimpas, Jr., be it

RESOLVED, as it hereby resolves, to adopt Ordinance No. 340, the Revised Revenue Code of 2014.

RESOLVED FURTHER, to enact the following ordinance:

- c. *Reference*. All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- f. *Conflicting Provisions of Chapters*. If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- g. *Conflicting Provisions of Sections*. If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C Definition of Terms

Section 5. – Definitions. – When used in this Code.

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

The term “resident foreign” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- e. *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprise (Kalakalan 20).
- f. *Fee* means a charge fixed or ordinance for the regulation of inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- g. *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- h. *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be

performed for another person excluding discounts if determined at the time of sales, sales return, excise tax and value added tax (VAT);

- i. *Levy* means imposition or collection of an assessment, tax, fee, charge, or fine;
- j. *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions;
- k. *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- l. *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- m. *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor;
- n. *Persons* means every natural or juridical being, susceptible or rights and obligations or of being the subject of legal relations;
- o. *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing;
- p. *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them, fixes their residence in a particular province, city, or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- q. *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
- r. *Services* means the duties, work or functions performed or discharged by a government officer, or by a private persons contracted by the government, as the case may be;
- s. *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting government needs;
- t. *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II TAXES ON BUSINESS

Article A Graduated Tax on Business

Section 6. – Definitions. – When used in this Article.

- a. *Advertising Agency* includes all persons who are engaged in the business of advertising pamphlets, () dbills, electric or neon lights, airplan () balloons or other media, whether in pictorial or reading form.
- b. *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and there by-products: ordinance salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

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

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

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

- c. *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- d. *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- e. *Banks and other Financial Institutions* include 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. *Brewer* includes all persons who manufacture fermented liquors or any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters;
- g. *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies;
- h. *Cabaret Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses, Guest Relations Officers (GROs) or dancers are employed.
- i. *Capital Investment* is the capital that the person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- j. *Carinderia* refers to any public eating place where food already cooked are served at a price;
- k. *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights;

1. *Contractor* means persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

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

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz: welding shops, service stations, white/blue, printing, recopying or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

- m. *Dealer* 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;
- n. *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof;
- o. *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or

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manufactured products with other materials or products of the same or different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

- p. *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming and fishing does not exceed Fifty Thousand Pesos (P 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 rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- r. *Peddler* means any person who, either for him or on commission, travels from place to place or sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail as provided in this Code;
- s. *Public Market* refers to any place, building, or structure of any kind designated as such by the local Sangguniang Bayan or council, except public streets, plazas, parks, and the like;
- t. *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- u. *Restaurant* refers to any place which provides food to the public and accepts order from them at a price. This term includes caterers.
- v. *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- w. *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water;
- x. *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 7. - Imposition of Tax. - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

(follow 2nd provision)

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

With Gross Sales or Receipts for the Preceding calendar year in the amount	Amount of tax per annum	Quarterly
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Less than P 10,000.00		81	97.45
10,000.00 or more but less than 20,000.00	20,000.00	519.75	129.94
20,000.00 or more but less than 30,000.00	30,000.00	693.00	173.25
30,000.00 or more but less than 40,000.00	40,000.00	924.00	231.00
40,000.00 or more but less than 50,000.00	50,000.00	1,155.50	288.88
50,000.00 or more but less than 75,000.00	75,000.00	1,848.00	462.00
75,000.00 or more but less than 100,000.00	100,000.00	2,310.00	577.50
100,000.00 or more but less than 150,000.00	150,000.00	3,080.00	770.00
150,000.00 or more but less than 200,000.00	200,000.00	3,850.00	962.50
200,000.00 or more but less than 300,000.00	300,000.00	5,390.00	1,347.50
300,000.00 or more but less than 500,000.00	500,000.00	7,700.00	1,925.00
500,000.00 or more but less than 750,000.00	750,000.00	11,200.00	2,800.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	14,000.00	3,500.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	19,250.00	4,812.50
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	23,100.00	5,775.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	27,720.00	6,930.00
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	32,340.00	8,085.00
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	34,125.00	8,531.25
6,500,000.00 or more		55% of 1%	13.75% of 1%

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers under paragraph (c) of this Section.

- 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
Less than 1,000.00	19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,840.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	At a rate not exceeding 50% of 1%

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

- c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not

exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article

1. Rice and Corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
3. Cooking oil and cooking gas;
4. Laundry soap, detergents, and medicine;
5. Agricultural implements, equipments and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cement.

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

d) On retailers

Gross Sales/Receipts for the Preceding year	Rate of Tax per Annum	Quarterly rate
More than 30,000.00	259.00	64.75
10,000.00 or more but less than 20,000.00	346.50	86.62
20,000.00 or more but less than 30,000.00	462.00	115.50
30,000.00 or more but less than 40,000.00	616.00	154.00
40,000.00 or more but less than 50,000.00	924.00	231.00
50,000.00 or more but less than 75,000.00	1,386.00	346.00
75,000.00 or more but less than 100,000.00	1,848.00	462.00
100,000.00 or more but less than 150,000.00	2,618.00	654.50
150,000.00 or more but less than 200,000.00	3,388.00	847.00
200,000.00 or more but less than 300,000.00	4,620.00	1,155.00
300,000.00 or more but less than 500,000.00	6,160.00	1,540.00
500,000.00 or more but less than 750,000.00	9,240.00	2,310.00
750,000.00 or more but less than 1,000,000.00	12,320.00	3,080.00
1,000,000.00 or more but less than 2,000,000.00	14,000.00	3,500.00
2,000,000.00 or more	73% of 1%	18.25% of 1%

e) Contractors/Independent Contractors

(follow the provision)

With Gross Sales or Receipts for the Preceding calendar year in the amount of:	Amount of Tax Per Annum	Quarterly
Less than P 10,000.00	227.00	56.85
10,000.00 or more but less than 20,000.00	303.15	75.80
20,000.00 or more but less than 30,000.00	404.25	101.10
30,000.00 or more but less than 40,000.00	539.00	134.75
40,000.00 or more but less than 50,000.00	779.50	194.88

50,000.00 or more but less than	75,000.00	1,232.00	308.00
75,000.00 or more but less than	100,000.00	1,848.00	462.00
100,000.00 or more but less than	150,000.00	2,772.00	693.00
150,000.00 or more but less than	200,000.00	3,696.00	924.00
200,000.00 or more but less than	250,000.00	5,082.00	1,270.00
250,000.00 or more but less than	300,000.00	6,468.00	1,617.00
300,000.00 or more but less than	400,000.00	8,624.00	2,156.00
400,000.00 or more but less than	500,000.00	11,550.00	2,887.50
500,000.00 or more but less than	750,000.00	12,950.00	3,237.50
750,000.00 or more but less than	1,000,000.00	14,350.00	3,587.50
1,000,000.00 or more but less than	2,000,000.00	16,100.00	4,025.00
In excess of	2,000,000.00	90% of 1%	22.5% of 1%

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

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

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions, and discounts from lending activities, income from financial leasing, dividends, rentals on property, and from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

g) On piggeries and poultryes.

With Gross Sales or Receipts for the Preceding Calendar Year in the amount of:	Amount of Tax per Annum	Quarterly
Less than P 10,000.00		
10,000.00 or more but less than	20,000.00	220.00
20,000.00 or more but less than	30,000.00	275.00
30,000.00 or more but less than	40,000.00	343.30
40,000.00 or more but less than	50,000.00	539.00
50,000.00 or more but less than	75,000.00	779.50
75,000.00 or more but less than	100,000.00	1,232.00
100,000.00 or more but less than	150,000.00	1,848.00
150,000.00 or more but less than	200,000.00	2,772.00
200,000.00 or more but less than	250,000.00	3,696.00
250,000.00 or more but less than	300,000.00	5,082.00
		6,468.00
		1,270.50
		1,617.00

h) On the business hereunder enumerated:

1. Cafes, fastfoods, coffee shops, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers:
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs or day clubs, bars, massage parlors, saunas, escort service, cocktail lounges, music lounges, cabarets, or dance halls, karaoke/videoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, target shooting range, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings.

shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, tracks, cockpits and other similar establishments.

3. Commission agents;
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents;
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
7. Subdivision owners/Private Cemeteries and Memorial Parks;
8. Privately-owned markets;
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System;
11. Operators of computer services establishment;
12. General consultancy services; and
13. All other similar activities consisting essentially of the sales of services for a fee.

With Gross Sales or Receipts for the Preceding Calendar Year in the amount of:		Amount of tax per Annum	Quarterly
Less than P 2,000.00		100.00	25.00
2,000.00 or more but not more than 3,750.00	3,750.00	125.00	31.25
3,750.00 or more but not more than 4,500.00	4,500.00	160.00	40.00
4,500.00 or more but not more than 6,125.00	6,125.00	200.00	50.00
6,125.00 or more but not more than 7,250.00	7,250.00	300.00	75.00
7,250.00 or more but not more than 8,750.00	8,750.00	400.00	100.00
8,750.00 or more but not more than 10,275.00	10,275.00	600.00	150.00
10,275.00 or more but not more than 12,125.00	12,125.00	800.00	200.00
12,125.00 or more but not more than 13,250.00	13,250.00	1,000.00	250.00
15,250.00 or more but not more than 16,750.00	16,750.00	1,200.00	300.00
16,750.00 or more but not more than 18,250.00	18,250.00	1,300.00	325.00
18,250.00 or more but not more than 20,625.00	20,625.00	1,400.00	350.00
20,625.00 or more but not more than 23,375.00	23,375.00	1,500.00	375.00
23,375.00 or more but not more than 27,900.00	27,900.00	1,600.00	400.00
27,900.00 or more but not more than 30,000.00	30,000.00	1,800.00	450.00
30,000.00 or more but not more than 33,000.00	33,000.00	2,000.00	500.00
33,000.00 or more but not more than 35,075.00	35,075.00	2,200.00	550.00
35,075.00 or more but not more than 40,625.00	40,625.00	2,400.00	600.00
40,625.00 or more but not more than 45,500.00	45,500.00	2,600.00	650.00
45,500.00 or more but not more than 50,000.00	50,000.00	2,800.00	700.00
50,000.00 or more but not more than 60,000.00	60,000.00	3,000.00	750.00

Provided that in no case shall the tax on gross sales of P 2,000,000.00 or more be less than P 12,650.00.

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

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

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

Article B. Other Taxes on Business

Tax on Mobile Traders

Section 8. - Definition - When used in this Article.

A **Mobile Trader** is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

Section 9. - Imposition of Tax. - There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 10. - Time of Payment. - The tax shall be paid upon the issuance of the Mayor's Permit to do business in the municipality.

Section 11. - Administrative Provisions.

The Municipal Treasurer, through his duly authorized representative, shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles and Motor Boats for Hire

Section 12. - Imposition of Tax. - There is hereby imposed a tax on operators of Public Utility Vehicles vying the route from and to Babatngon and other places and/or maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a Certificate of Public Conveyance and necessity or similar franchises. Motor boats for hire landing in the port of Babatngon shall likewise be imposed environmental fee and passengers of subject motor boats shall pay a terminal fee upon disembarking at the port.

a) Public Utility Vehicles:

Air-conditioned bus/van	P	1,000.00 per unit/annum
Non air-conditioned bus/van	-	500.00 per unit/annum
Mini bus	-	300.00 per unit/annum
Jeepney	-	250.00 per unit/annum
Taxi	-	500.00 per unit/annum
Multicab	-	300.00 per unit/annum
Sticker Fee	-	200.00 per unit/annum

b) Motor Boats for Hire:

Terminal Fee	-	P	2.00/passenger
Environmental Fee	-		50.00/motor boat/day

Section 13. - Time of Payment. - The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 14. – Imposition of Tax. – There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, ferris wheel or the like, per day-	P100.00
Merry-Go-Round, roller coaster, swing, shooting gallery, and other similar contrivances, per day	- 50.00
Sports contest/concert/exhibit, per day	- 550.00
Mahjong, per table (one table allowed only)	- 550.00
Billiard, per table (P100.00/table for additional table)	- 500.00
Bingo Social/day	- 300.00
Parlor Games, per day	- 1,000.00
Socio-cultural activities, per day	- 200.00
Others	-

Section 15. – Time of Payment. – The tax herein imposed shall be payable before engaging in such activity.

Tax on Mining Operations

Section 16. – Definitions. – When used in this Section.

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

Section 17. – Imposition of Tax. – There is hereby levied an annual tax at the rate of Two Percent (2%) based on the gross receipts for the preceding year of mining operators.

Section 18. – Situs of Tax. – Payment of the tax shall be made to this municipality which has jurisdiction over the mining area.

Section 19. – Exclusion. – Extraction of the following are excluded from the coverage of the tax levied herein:

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

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Section 20. - Administrative Provisions.

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

Section 21. - Business Tax on Mining Companies. - The tax on mining companies shall be levied on their gross receipts for the preceding year, as follows:

- a) Mining companies which exclusively operate for the extraction of minerals metallic or non-metallic, the tax rate shall not exceed two percent (2%) of their gross receipts pursuant to Section 143 (h) of the LGC imposed under this Code.
- b) Mining companies whose operations include the processing of extracted minerals to finished products shall be taxed on their receipts pursuant to Section 143 (a) of the LGC imposed under this Code.

Section 22. - Liability to Real Property Tax. - Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.

Section 23. - Payment of Mayor's Permit and Other Regulatory Fees. - Mayor's Permit and other regulatory fees shall be collected before the start of the mining operations of a mining company pursuant to Section 147 and 151 of the LGC and pursuant to this Code.

Tax on Forest Concessions and Forest Products

Section 24. - Definitions. - When used in this Section.

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

Section 25. - Imposition of Tax. - There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessions during the preceding year.

Section 26. - Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year.

**Application for Fishpond Lease Agreements
and Foreshore Lease Agreements**

Section 27. - There are hereby declared policies on the application and issuance of Fishpond Lease Agreements and Foreshore Lease Agreements.

The following steps shall be followed, to wit:

- a. Secure application form at the LGU, through the MENR Office;
- b. Submit Social Acceptability clearance from the barangay (BLGU);
- c. Obtain Environmental Clearance at the MENR Office;

1. Local Environment Clearance Fee	-	P 0.00
2. Fishpond Application Fee	-	2,000.00
3. Application Fee	-	1,000.00
4. Inspection Fee	-	1,000.00
5. Annual Rental	-	4,000.00/hectare
6. Annual User Fee (Foreshore lease)	-	3% of land value & 1% from improvement

d. Application for Business Permit at Mayor's Office with valid FLA verified by the MENRO

1. Mayor's Permit Fee -(Refer to Chapter III, Art. A, Sec. 39)

Section 28. - Policies on the Application and Harvest of Trees in Alienable & Disposable (A&D) Areas. - There are hereby declared policies on the application for planting and harvesting of trees at Alienable and Disposable (A&D) Areas.

a. Planting of Trees at A&D Areas:

1. Application for Planting (MENR Office)

a)	Registration of Planted Trees	-	P 5.00 per tree
b)	Environment Clearance Fee	-	100.00
c)	Inspection Fee	-	100.00

2. Application for Harvesting of Planted at A&D Areas:

a)	Environmental Clearance Fee	-	P 100.00
b)	Inspection Fee	-	100.00

Tax on Newly-Started Business

Section 29. - Tax on Newly-Started Business. - In the case of a newly started business under this Section, the tax shall be fifty percent of one percent (50% of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article C Exemptions

Section 30. - Exemption. - Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Article D Situs of Tax

Section 31. - Situs of Tax.

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

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

(17)

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

In case there is a transfer or relocation of the principal office to another 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 executive of the municipality concerned with fifteen (15) days after such transfer or relocation is affected.

2. Branch of Sales Office – a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, office used only as display areas of the products where no stocks or items are stored for sale, although order for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. Warehouse – a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customer 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 of sales office.
4. Plantation – a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For the purpose of this Article, inland fishing ground shall be considered as plantation.
5. Experimental Farms – agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agribusiness, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b). Section 7 of this Code.

b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the municipality.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if 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.

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

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

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Sixty percent (60%) to the municipality where the factory is located:
and

Forty percent (40%) to the municipality where the plantation is
located.

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

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

6. The foregoing allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.
- c. Port of Loading -- the municipality where the port of loading is located shall not levy and collect the tax imposition under Article A, Chapter 2 of this Code unless the exporter maintain in said municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- d. Route Sales -- sales made by route trucks, vans, or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article E Payment of Business Taxes

Section 32. -- Payment of Business Tax.

- a. The taxes imposed under Chapter II of this Code shall be payable for every separate or district establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Chapter II of this Code by one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

- b. In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Code which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- c. In cases where a person conducts or operates two (2) or more businesses mentioned in Section 6 of this Code which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 33. – Accrual of Payment. – Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January each year.

Section 34. – Time of Payment. – The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each.

Surcharge	-	25%
Penalty	-	2% per month

Section 35. – Administrative Provisions.

- a. *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent Article.
- b. *Issuance of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.
- c. *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the tax on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's Permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year of quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to this failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- d. *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of fifty pesos (P50.00).
- e. *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- f. *Retirement of Business*

Any person, natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Code shall, upon termination of the business, submit a closure letter stating the date, name of operator, business name, location and the reason of the termination of business, together with the Mayor's Permit.

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

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

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
 - (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
 - (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's Permit therefor.
2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 3. The permit issued to a business retiring or terminating its operation shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- g. *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payments shall be required for the residue of the term for which the tax was paid.

Article F. Presumptive Income Level

Section 36. - Presumptive Income Level. - For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Section 37. - The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

**CHAPTER III
PERMIT AND REGULATORY FEES**

**Article A
Mayor's Permit Fee on Business**

Section 38. – Mayor's Permit. – All persons are required to obtain a Mayor's Permit for the privilege of conducting business within this municipality. The following fees shall likewise be paid:

Clearance	-	P 50.00
Secretary's Fee	-	50.00
Service Charge	-	50.00
Miscellaneous Fee	-	50.00
RPT Clearance	-	50.00
Environmental Fee	-	50.00
Certification Fee	-	50.00
Inspection Fee	-	100.00

Section 39. – Imposition of Fee. – There shall be collected annual fees for the issuance of Mayor's Permit to operate a business, pursue an occupation or calling or undertake an activity within the municipality.

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

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

<u>Enterprise Scale</u>	<u>Asset Limit</u>	<u>Work Force</u>
Micro-Industry	P 150,000 and below	No specific
Cottage Industry	Above P 150,000.00 to P 1.5M	Less than 10
Small-Scale Industries	P 1.5M to P 15M	10 – 99
Medium-Scale Industries	P 15M to P 60M	100-199
Large-Scale Industries	Above P 60M	200 or more

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

a. On business subject to graduated fixed taxes:

		Amount of Fee Per Annum
1. On Manufacturers/Importers/Producers		
Micro Industry	P	5,000.00
Cottage Industries		8,000.00
Small-Scale Industries		11,000.00
Medium-Scale Industries		15,000.00
Large-Scale Industries		18,000.00
2. On Banks		
Rural, Thrift and Savings Banks	P	2,200.00
Commercial, Industrial & Development Banks		3,500.00
Universal Banks		5,500.00



3. On Other Financial Institutions		
Small	P	1,500.00
Medium		2,500.00
Large		3,500.00
4. On Contractors/Service Establishments		
Micro-Industry	P	1,000.00
Cottage Industries		1,500.00
Small-Scale Industries		3,000.00
Medium-Scale Industries		5,000.00
5. On Wholesalers & Distributors		
Micro-Industries	P	1,000.00
Cottage Industries		1,500.00
Small-Scale Industries		2,500.00
Medium-Scale		4,000.00
Large-Scale		5,000.00
6. Retailers		
Micro-Industries	P	500.00
Cottage Industries		1,000.00
Small-Scale Industries		2,000.00
Medium-Scale Industries		3,000.00
Large-Scale Industries		4,000.00
7. On Trucking & Transloading Operations		
Small	P	1,000.00
Medium		3,000.00
Large		5,000.00
8. On Warehousing & Depot Operations		
Small	P	3,000.00
Medium		5,000.00
Large		10,000.00
9. Other Businesses		
Micro-Industries	P	100.00
Cottage Industries		200.00
Small-Scale Industries		400.00
Medium-Scale Industries		800.00
Large-Scale Industries		1,000.00
10. Other kinds of Amusement and Games		
Ferias	P	1,000.00
Special Permit		200.00
Amusement Places		1,000.00
11. Golf Courses/Zip Lines/Race Tracks/Kayaking, etc.	P	5,000.00

Section 40. - Time and Manner of Payment. - The fee for the issuance of a Mayor's Permit Fee shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof

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

Section 41. - Administrative Provisions.

- a. **Supervision and control over establishment and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.
- b. **Application for Mayor's Permit:** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
 1. For newly-started business (Complex Business)
 - a. Location sketch of the new business.
 - b. Department of Trade & Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship.
 - c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation.
 - d. A certificate attesting to the tax exemption if the business is exempt.
 - e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations.
 - f. Tax clearance showing that the applicant has paid his tax obligations to the municipality.
 - g. Barangay clearance/proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant).
 - h. Two (2) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager.
 - i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
 - j. Community Tax Certificate.
 - k. Contract of Lease, if leasing.
 - l. Barangay Resolution
 - m. DTI registration
 - n. SEC registration
 - o. DOLE registration
 - p. DOH registration
 - q. Certification of Good Standing
 2. For newly-started business (Simple Business)
 - a. Barangay Clearance
 - b. Community Tax Certificate
 - c. 2 x 2 x 1 ID picture
 - d. 2 pcs. Long Folder
 - e. 2 pcs. Application Form (duly accomplished)
 3. For renewal of existing business permits.
 - a. Previous year's Mayor's Permit.
 - b. Community Tax Certificate.
 - c. 2 x 2 ID picture.

(NOTE: Requirements depend upon the type of business, whether complex or simple.)

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

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

A Mayor's Permit shall not be issued to:

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

Likewise, a Mayor's Permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards of the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

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

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 the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name, residence of the applicant, his nationality and marital status; nature of the organization that is either the business is a sole proprietorship, corporation or partnership, etc.; location of the business; Official Receipt No.; date of issue and expiration of the permit; and other information as may be necessary.

The municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Fifty Pesos (P50.00).

- d. **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- e. **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall

be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

- f) **Revocation of Permit.** The Mayor's Permit may be revoked on any of the grounds:
1. When a person doing business under the provisions of this Revenue Code violates any of its provisions;
 2. When the person refuses to pay an indebtedness or liability to the municipality;
 3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
 4. When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.
 5. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Code governing the establishment and maintenance of business, and to prohibit the exercise of the business by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 42. - Rules and Regulations on Certain Establishments.

- a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, fastfoods, soda fountain bars, carinderias or food caterers. No owner of said establishments shall employ any cook, chef, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every three (3) months.

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

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

Article B
Fee for Sealing and Licensing of Weights and Measures

Section 43. - Implementing Agency. - The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 44. - Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be the Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall be conspicuously be inspected for compliance with the provisions of this Article.

Section 45. - Imposition of Fees. - Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer for the following fees:

- | | <u>Amount of Fee</u> |
|---|----------------------|
| a) For sealing linear metric measures: | |
| Not over one (1) meter | 50.00 |
| Measure over one (1) meter | 60.00 |
| b) For sealing metric measures of capacity: | |

Not over ten (10) liters	50.00
Over ten (10) liters	60.00
c) For sealing metric instruments of weights.	
With capacity of not more than 30 kg.	20.00
With capacity of more than 30 kg. but not more than 300 kg.	50.00
With capacity of more than 300 kg. but not more than 3,000 kg.	500.00
With capacity of more than 3,000 kg.	700.00
d) For sealing apothecary balances of precision	100.00
e) For sealing scale or balance with complete set of weights:	
For each scale of balances or other balances with complete set of weights for use therewith	100.00
For each extra weight	30.00
f) For each and every re-testing and re-scaling of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of fifty (50) for each instrument shall be collected.	

Section 46. - Payment of Fees and Surcharge. - The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use in the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 47. - Place of Payment. - The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 48. - Exemptions.

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

Section 49. - Administrative Provisions.

- a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies

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- b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards of the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weight and measures instruments within the locality.
- d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Section 50. – Fraudulent Practices Relative to Weights and Measures:

The following acts related to weights and measures are prohibited:

- a) For any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument or weight and measure has officially been tested, calibrated, sealed or inspected;
- b) For any person to imitate any seal, sticker, mark, stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgment that the instrument for determining weight and measure has been duly tested, calibrated, sealed or inspected;
- d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument or weight or measure has been officially tested, calibrated, sealed or inspected;
- e) For any person that than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) For any person to use or reuse any restored, altered, expired, damaged stamp, tag, certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;



- h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed.
- i) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not.
- j) For any person to fraudulently give short weight or measure in the making of a scale.
- k) For any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) For any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

Section 51. - Penalties.

- a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) shall confiscate the instrument and upon conviction, be subject to a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P 1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- b) Any person who shall violate the provisions of paragraph (g) for the first time shall confiscate the instrument be subject to a fine of not less than Five Hundred Pesos (P 500.00) or imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court, plus confiscation of the instrument.
- c) The owner-possessor or user of instrument or weights and measures enumerated in paragraph (h) to (k) shall confiscate the instrument and upon conviction, be subject to a fine of not less than Three Hundred Pesos (P 300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court, plus confiscation of the instrument.

**Article C
Building Permit**

Section 52. - Imposition of Fee. - There shall be collected from each applicant for building permit fees pursuant to the National Building Code, as amended, and Ordinance No. 248, the Municipal Building Code of the municipality.

SCHEDULE OF FEES AND OTHER CHARGES:

- 1. Bases of assessment
 - a. Character of occupancy or use of building/structure
 - b. Cost of construction



- c. Floor area
- d. Height

2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table 1. – On Fixed Cost of Construction Per Sq. Meter

LOCATION All Cities and Municipalities	GROUP		
	A, B, C, D, E, H, I	F	J
	P 10,000.00	P 8,000.00	P 6,000.00

3. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub-Divisions shall be assessed as follows:

a. Division A-1

<u>Area in sq. meters</u>	<u>Fee per sq. meter</u>
1. Original complete construction up to 20.00 sq.m.	- P 2.00
2. Additional/renovation/alteration up to 20.00 sq.m. regardless of floor area of original construction	- 2.40
3. Above 20.00 sq. meters to 50.00 sq. meters	- 3.40
4. Above 50.00 sq. meters to 100.00 sq. meters	- 4.80
5. Above 100.00 sq. meters to 150.00 sq. meters	- 6.00
6. Above 150.00 sq. meters	- 7.20

b. Division A-2

<u>Area in sq. meters</u>	<u>Fee per sq. meter</u>
1. Original complete construction up to 20.00 sq.m.	- P 3.00
2. Additional/renovation/alteration up to 20.00 sq.m. regardless of floor area of original construction	- 3.40
3. Above 20.00 sq. meters to 50.00 sq. meters	- 5.20
4. Above 50.00 sq. meters to 100.00 sq. meters	- 8.00
5. Above 150.00 sq. meters	- 8.40

c. Divisions B-1/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/I-1 and J-1, 2, 3

<u>Area in sq. meters</u>	<u>Fee per sq. meter</u>
1. Up to 5,000	- P 23.00
2. Above 5,000 to 6,000	- 22.00
3. Above 6,000 to 7,000	- 20.50
4. Above 7,000 to 8,000	- 19.50
5. Above 8,000 to 9,000	- 18.00
6. Above 9,000 to 10,000	- 17.00
7. Above 10,000 to 15,000	- 16.00
8. Above 15,000 to 20,000	- 15.00
9. Above 20,000 to 30,000	- 14.00
10. Above 30,000	- 12.00

d. Divisions C-2/D-1, 2, 3

<u>Area in sq. meters</u>	<u>Fee per sq. meter</u>
1. Up to 5,000	- P 12.00
2. Above 5,000 to 6,000	- 11.00
3. Above 6,000 to 7,000	- 10.20

4. Above 7,000 to 8,000	-	9.60
5. Above 8,000 to 9,000	-	9.00
6. Above 9,000 to 10,000	-	8.40
7. Above 10,000 to 15,000	-	7.20
8. Above 15,000 to 20,000	-	6.60
9. Above 20,000 to 30,000	-	6.00
10. Above 30,000	-	5.00

e. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Sections 3.a to 3.d).

4. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

a. Total Connected Load (kVA)

	<u>Fee</u>
1. 5 kVA or less	- P 200.00
2. Over 5 kVA to 50 kVA	- 200.00 + P 20.00/kVA
3. Over 50 kVA to 300 kVA	- 1,100.00 + 10.00/kVA
4. Over 300 kVA to 1,500 kVA	- 3,600.00 + 5.00/kVA
5. Over 1,500 kVA to 6,000 kVA	- 9,600.00 + 2.50/kVA
6. Over 6,000 kVA	- 20,850.00 + 1.25/kVA

b. Total Transformed/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

	<u>Fee</u>
1. 5 kVA or less	- P 40.00
2. Over 5 kVA to 50 kVA	- 40.00 + P 4.00/kVA
3. Over 50 kVA to 300 kVA	- 220.00 + 2.00/kVA
4. Over 300 kVA to 1,500 kVA	- 720.00 + 1.00/kVA
5. Over 1,500 kVA to 6,000 kVA	- 1,920.00 + 0.50/kVA
6. Over 6,000 kVA	- 4,170.00 + 0.25/kVA

c. Pole/Attachment Location Plan Permit

1. Power Supply Pole Location	- P 30.00/pole
2. Guying Attachment	- 30.00/attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	P 15.00	P 15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a to 4.d of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. Plumbing Fees

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".

P 24.00

b. Every fixture in excess of one unit:

1. Each water closet	-	7.00
2. Each floor drain	-	3.00
3. Each sink	-	3.00
4. Each lavatory	-	7.00
5. Each faucet	-	2.00
6. Each shower head	-	2.00

c. Special Plumbing Fixtures:

1. Each slop sink	-	7.00
2. Each urinal	-	4.00
3. Each bath tub	-	7.00
4. Each grease trap	-	7.00
5. Each garage trap	-	7.00
6. Each bidet	-	4.00
7. Each dental cuspidor	-	4.00
8. Each gas-fired water heater	-	4.00
9. Each drinking fountain	-	2.00
10. Each bar or soda fountain sink	-	4.00
11. Each laundry sink	-	4.00
12. Each laboratory sink	-	4.00
13. Each fixed-type sterilizer	-	2.00

d. Each water meter

1. 12 to 25 mm ϕ	-	8.00
2. Above 25 mm ϕ	-	10.00

e. Construction of septic tank applicable in all Groups

1. Up to 5.00 cu. Meters of digestion chamber	-	24.00
2. Every cu. Meter or fraction thereof in Excess of 5.00 cu. Meters	-	7.00

6. Accessory Fees

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters

24.00

1. Every meter or fraction thereof in excess of 10.00 meters

2.40

b. Ground Preparation and Excavation Fee



1. While the application for Building Permit is still being processed, the Building Permit Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.

a)	Inspection and Verification Fee	-	P	200.00
b)	Per cu. Meters of excavation	-		3.00
c)	Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	-		50.00
d)	Per cu. Meter of excavation for foundation with basement	-		4.00
e)	Excavation other than foundation or Basement, per cu. meter	-		3.00
f)	Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment	-		250.00
c. Fencing Fees:				
1.	Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	-	P	3.00
2.	In excess of 1.80 meters in height, per lineal meter or fraction thereof	-		4.00
3.	Made of indigenous materials, barbed, Chicken or hog wires, per lineal meter	-		2.40
d.	Construction of Pavements, up to 20.00 sq. Meters	-		24.00
e.	In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like	-		3.00
f.	Use of streets and sidewalks, enclosures and occupancy of sidewalks up to 20.00 sq. meters, per calendar month	-		240.00
g.	Erection of Scaffolding Occupying Public areas, per calendar month			
1.	Up to 10.00 meters in length	-		150.00
2.	Every lineal meter or fraction thereof in excess of 10.00 meters	-		12.00
h. Sign Fees:				
1.	Erection and anchorage of display surface, Up to 4.00 sq. meters of signboard area	-		120.00
a)	Every sq. meter or fraction thereof in Excess of 4.00 sq. meters	-		24.00
2.	Installation Fees, per sq. meter or fraction thereof of display surface:			

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

3. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P124.00	P 46.00, min. fee shall be P200.00
Illuminated	P 18.00, min. fee shall be P72.00	P 38.00, min. fee shall be P150.00
Others	P 12.00, min. fee shall be P40.00	P 20.00, min. fee shall be P110.00
Painted-on	P 8.00, min. fee shall be P30.00	P 12.00, min. fee shall be P100.00

i. Repairs Fees:

1. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups - P 5.00
2. Alteration/renovation/improvement on horizontal dimensions of building/structures, such as flooring, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups - 5.00
3. Repairs on buildings/structures in all groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Buildings/Structures Fees:

1. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.
2. The fees to be charged shall be as prescribed under sections 3.a to 3.e of this schedule, whichever Group applies.

k. Demolition/Moving of Buildings/Structures Fees, per square meter of area or dimensions involved:

1. Buildings in all Groups per sq. meter floor area - P 3.00
2. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including fences - 4.00
3. Structures of up to 10.00 meters in height - 800.00
 - (a) Every meter or portion thereof in excess of 10.00 meters - 50.00
4. Appendage of up to 3.00 cu. meter/unit - 50.00

(a) Every cu. meter or portion thereof in Excess of 3.00 cu. meters	-		50.00
5. Moving Fee, per sq. meter of area of building/structure to be moved	-		3.00
7. Certificates of Use or Occupancy			
a. Division A-1 and A-2 Buildings:			
1. Costing up to P 150,000.00	-	P	100.00
2. Costing more than P 150,000.00 up to P 400,000.00	-		200.00
3. Costing more than P 400,000.00 up to P 850,000.00	-		400.00
4. Costing more than P 850,000.00 up to P 1,200,000.00	-		800.00
5. Every million or portion thereof in excess of P 1,200,000.00	-		800.00
b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:			
1. Costing up to P 150,000.00	-	P	200.00
2. Costing more than P 150,000.00 up to P 400,000.00	-		400.00
3. Costing more than P 400,000.00 up to P 850,000.00	-		800.00
4. Costing more than P 850,000.00 up to P 1,200,000.00	-		1,000.00
5. Every million or portion thereof in Excess of P 1,200,000.00	-		1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:			
1. Costing up to P 150,000.00	-	P	150.00
2. Costing more than P 150,000.00 up to P 400,000.00	-		250.00
3. Costing more than P 400,000.00 up to P 850,000.00	-		600.00
4. Costing more than P 850,000.00 up to P 1,200,000.00	-		900.00
5. Every million or portion thereof in Excess of P 1,200,000.00	-		900.00
d. Division J-1 Buildings/structures:			
1. With floor area up to 20.00 sq. meters	-	P	50.00
2. With floor area above 20.00 sq. meters up to 500.00 sq. meters	-		240.00
3. With floor area above 500.00 sq. meters up to 1,000 sq. meters	-		360.00
4. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	-		480.00
5. With floor area above 5,000.00 sq. meter up to 10,000.00 sq. meters	-		1,200.00
with floor area above 10,000.00 sq. meters	-		2,400.00
e. Division J-2 Structures:			

1. Garages, carports, balconies, terraces, lanais and the like. 50% of the rate of the principal building, of which they are accessories.
2. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d above.
3. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like any location shall be imposed fees as follows:
 - (a) First 10.00 meters of height from the ground - P 800.00
 - (b) Every meter or fraction thereof in excess of 10.00 meters - 50.00
- f. Change in Use/Occupancy, per sq. meter or Fraction thereof of area affected. - 5.00
8. Certifications:
 - a. Certified true copy of building permit - P 50.00
 - b. Certified true copy of Certificate of Use/Occupancy - 50.00
9. Electrical Permit Fees:
 - a. Inspection Fee - P 175.00
 - b. Issuance - 125.00
 - c. Safety Switch - 75.00
 - d. Cost of Lighting & Outlet - 25.00

Section 53. – Time of Payment. – The fees specified under this Article shall be the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Municipal Building Official. Every application shall provide the following information:

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

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

Section 54. – Penal Provisions. – It shall be unlawful for any person, firm or corporation to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Municipal Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than two thousand five hundred pesos (P 2,500.00) or by imprisonment of not more than two years or both : provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in

case the guilty party is an alien, he shall immediately be deported after payment of the fine and or service of sentence.

Article D
Permit Fee for Locational Clearance

Section 55. - Imposition of Fee. - There shall be collected the following fees for the issuance of zoning/locational clearance.

I ZONING/LOCATIONAL CLEARANCE:

A. Single residential structure attached or detached:

1. P 100,000.00 and below	-	P 240.00
2. Over P 100,000.00 to P 200,000.00	-	P 480.00
3. Over P 200,000.00	-	P 600.00 +
		(1/10 of 1% increase of P200,000.00)

B. Apartments/Townhouses

1. P 500,000.00 and below	-	P 1,200.00
2. Over P 500,000.00 to P 2 Million	-	P 1,800.00
3. Over P 2 Million	-	P 3,000.00 +
		(1/10 of 1% of cost in excess of P 2 Million regardless of the number of doors)

C. Dormitories

1. P 2 Million and below	-	P 3,000.00
2. Over P 2 Million	-	P 3,000.00 +
		(1/10 of 1% of cost in excess of P 2 Million regardless of the number of doors)

D. Institutional

Project Cost of which is:

1. Below P 2 Million	-	P 2,400.00
2. Over P 2 Million	-	P 2,400.00 +
		(1/10 of 1% of cost in excess of P 2 Million)

E. Commercial, Industrial and Agro-Industrial
Project Cost of which is:

1. Below P 100,000.00	-	P 1,200.00
2. Over P 100,000.00 - P 500,000.00	-	P 1,800.00
3. Over P 500,000.00 - P 1 Million	-	P 2,400.00
4. Over P 1 Million - P 2 Million	-	P 3,600.00
5. Over P 2 Million	-	P 6,000.00 +
		(1/10 of 1% of cost in excess of P 2 Million)

F. Special Uses/Special Projects

(Gasoline station, cell sites, slaughter house, Treatment plant, etc.)

1. Below P 2 Million	-	P 6,000.00
2. Over P 2 Million	-	P 6,000.00 +
		(1/10 of 1% of cost in excess of P 2 Million)

G. Alteration/Expansion (Affected areas/cost only)
application

- Same as original

LZ

II. SUBDIVISION AND CONDOMINIUM PROJECTS

(Under P.D. 157)

A. Approval of Subdivision Plan (Including Town Houses)		
1. Preliminary Approval and Locational Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP)		
• Inspection Fee	-	P 300.00/ha. or fraction thereof
	-	P 1,200.00/ha Regardless of density
2. Final Approval & Development Permit	-	P 2,400.00/ha Regardless of density
• Additional Fee on Floor Area of Houses and building sold	-	P 2,400.00/sq.m.
• Inspection Fee	-	P 1,200.00/ha Regardless of density
3. Alteration of Plan (affected areas only)	-	Same as final approval & development permit
4. Certificate of Registration Processing Fee	-	P 2,400.00
5. License to Sell (per saleable lot)	-	P 180.00
• Additional Fee on Floor Area of Houses & building sold with lot	-	P 12.00/sq.m.
• Inspection Fee	-	P 1,200.00/ha. Regardless of density
6. Certificate of Completion		
• Certificate Fee	-	P 180.00
• Processing Fee	-	P 2,400.00/ha Regardless of density
7. Extension of Time to Develop	-	P 420.00
• Inspection Fee (affected unfinished areas only)	-	P 1,200.00/ha Regardless of density
B. Approval of Condominium Project Final Approval & Development Permit		
1. Processing Fee		
a. Land Area	-	P 6.00/sq.m.
b. No. of Floors	-	P240.00/floor
c. Building Areas	-	P 4.80/sq.m.
• Inspection Fee	-	P14.40/sq.m. of GFA
2. Alteration Plan (Affected areas only)	-	Same as Final approval & Development Permit
3. Conversion (affected areas only)	-	Same as Final

4. Certificate of Registration		approval & Development Permit
• Processing Fee	-	P 2,400.00
5. License to Sell		
a. Residential (Saleable areas)	-	P14.40/sq.m.
b. Commercial/Office (Saleable areas)	-	P30.00/sq.m.
6. Extension of Time to Develop		
• Processing Fee	-	P 420.00
• Inspection Fee	-	P14.40/sq.m. of GFA
7. Certificate of Completion		
• Certificate Fee	-	P 180.00
• Processing Fee	-	P14.40/sq.m. of GFA
C. Projects under BP 220		
A. Subdivision		
1. Preliminary Approval and Locational Clearance		
a. Socialized Housing	-	P 75.00 ha.
b. Economic Housing	-	P 180.00/ha.
• Inspection Fee		
a. Socialized Housing	-	P 200.00/ha
b. Economic Housing	-	P 600.00/ha
2. Final Approval and Development Permit		
• Processing Fee		
a. Socialized Housing	-	P 500.00/ha.
b. Economic Housing	-	P 1,200.00/ha
• Inspection Fee		
a. Socialized Housing	-	P 200.00/ha.
b. Economic Housing	-	P 600.00/ha
(Projects already inspected for PALC application may not be charged inspection fee.)		
3. Alteration Plan (affected areas only)	-	Same as Final approval & Development Permit
4. Building Permit	-	P 6.00/sq.m.
5. Certificate of Registration		
• Application Fee		
a. Socialized Housing	-	P 350.00
b. Economic Housing	-	P 600.00
(Application for CR/LS with DP issued by LGUs shall be charged inspection fee.)		
6. License to Sell (per saleable lot)		
a. Socialized Housing	-	P 20.00/lot
b. Economic Housing	-	P 60.00/lot
(Additional Fee on floor area of houses/building sold with housing components)	-	P2.40/sq.m.
• Inspection Fee		

a. Socialized Housing	-	P 200.00/ha
Economic Housing	-	P 600.00/ha.
7. Extension of Time to Develop		
• Filing Fee		
a. Socialized Housing	-	P 350.00
b. Economic Housing	-	P 420.00
• Inspection Fee (affected/unfinished areas only)		
a. Socialized Housing	-	P 200.00/ha.
b. Economic Housing	-	P 600.00/ha.
8. Certificate of Completion		
• Certificate Fee		
a. Socialized Housing	-	P 150.00
b. Economic Housing	-	P 180.00
• Processing Fee		
a. Socialized Housing	-	P 200.00/ha.
b. Economic Housing	-	P 600.00/ha.
9. Occupancy Permit		
• Inspection Fee (saleable floor area of the housing unit)		P2.40/sq.m.
a. Socialized Housing	-	P5.00/sq.m.
b. Economic Housing	-	P6.00/sq.m.
B. Condominium		
1. Preliminary Approval and Locational Clearance		
2. Final Approval and Development Permit	-	P 600.00
a. Total Land Area	-	P6.00/sq.m.
b. Number of Floor	-	P120.00/floor
c. Building Area	-	P2.40/sq.m. of GFA
3. Alteration of Plan (affected areas only)	-	Same as Final approval & Development Permit
4. Certificate of Registration	-	P 600.00
5. License to Sell	-	P6.00/sq.m.
6. Extension of Time to Develop		
• Inspection Fee (FA x P2 x % of remaining development cost)	-	P 420.00
	-	P2.40/sq.m. of saleable area
7. Certificate of Completion		
• Certificate Fee	-	P 180.00
• Processing Fee	-	P3.60/sq.m. of GFA
C. Approval of Industrial/Commercial Subdivision		
1. Preliminary Approval and Locational Clearance		
• Inspection Fee	-	P 360.00/ha.
	-	P 1,200.00/ha
		Regardless of location

2. Final Approval and Development Permit	-	P 600.00/ha. Regardless of location
• Inspection Fee	-	P 1,200.00/ha Regardless of location

(Projects already inspected for PALC application may not be charged inspection fee.)

3. Alteration of Plan (affected areas only)	-	
4. Certificate of Registration	-	P 2,400.00
5. License to Sell of the	-	P 2.40/sq.m.
6. Extension of Time to Develop	-	Land area P 420.00
• Inspection Fee (affected/unfinished areas only)-	-	P1,200.00/ha.
7. Certificate of Completion	-	
a. Industrial	-	P 420.00/ha. Regardless of location
b. Commercial	-	P 600.00/ha. Regardless of location

D Approval of Farm lot Subdivision

1. Preliminary Approval and Locational Clearance	-	P 240.00/ha.
• Inspection Fee	-	P 600.00/ha.
2. Final Approval and Development Permit	-	P1,200.00/ha.
• Inspection Fee	-	P 600.00/ha.

(Projects already inspected for PALC application may not be charged inspection fee.)

3. Alteration of Plan (affected areas only)	-	
4. Certificate of Registration	-	P 2,400.00
5. License to Sell	-	P 600.00/lot
• Inspection Fee	-	P1,200.00/ha.

(Application for CR/LS with DP issued by LGUs shall be charged inspection fee)

6. Extension of Time to Develop	-	P 420.00
• Inspection Fee (affected/unfinished areas only)	-	P1,200.00/ha.
7. Certificate of Completion	-	
• Certificate Fee	-	P 180.00
• Processing Fee	-	P1,200.00/ha.

E Approval of Memorial Park/Cemetery Project/Columbarium

1. Preliminary Approval and Locational Clearance	-	
a. Memorial Projects	-	P 600.00/ha.
b. Cemeteries	-	P 240.00/ha.
c. Columbarium	-	P3,000.00/ha.
• Inspection Fee	-	
a. Memorial Projects	-	P1,200.00/ha.
b. Cemeteries	-	P 600.00/ha
c. Columbarium	-	P14.40/sq.m. of GFA

2. Final Approval and Development Permit	-	P 2.40/sq.m.
a. Memorial Projects	-	P 1.20/sq.m.
b. Cemeteries	-	P240.00/floor
c. Columbarium	-	P 4.80/sq.m. of GFA
		P 6.00/sq.m. of land area
• Inspection Fee		
(Projects already inspected by PALC application may not be charged inspection fee.)		
a. Memorial Projects	-	P1,200.00/ha.
b. Cemeteries	-	P600.00/ha.
c. Columbarium	-	P14.40/sq.m. of GFA
3. Alteration Fee	-	
4. Certificate of Registration	-	P 2,400.00
5. License to Sell		
a. Memorial Projects	-	P 60.00/2.5
sq.m.		
- Apartment Type	-	P 24.00/per
unit		
b. Cemeteries	-	P 24.00/tomb
c. Columbarium	-	P 60.00/vault
• Inspection Fee		
a. Memorial Projects	-	P1,200.00/ha.
b. Cemeteries	-	P 600.00/ha.
c. Columbarium	-	
6. Extension of Time to Develop	-	P 420.00
• Inspection Fee (affected/unfinished areas only)		
a. Memorial Projects	-	P 1,200.00/ha
b. Cemeteries	-	P 600.00/ha
c. Columbarium	-	P 14.40/sq.m. of the remaining GFA
7. Certificate of Completion		
• Certificate Fee	-	P 180.00
• Processing Fee		
a. Memorial Projects	-	P1,200.00/ha.
b. Cemeteries	-	P 600.00/ha
c. Columbarium	-	P4.80/sq.m. of GFA
F. Other Transactions/Certifications		
A. Certifications		
1. Zoning Certifications	-	P 600.00/ha
2. Certification of Town Plan/Zoning Ordinance Approval	-	P 180.00
3. Certification of New Rights/Sales	-	P 180.00
4. Certificate of Registration (form)	-	P 180.00
5. License to Sell (form)	-	P 180.00
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	-	P 180.00
7. Others, to include:		
a. Availability to records/public request	-	P 240.00
b. Certificate of no records on file	-	P 240.00
c. Certification of with or without CR/LS	-	P 240.00
d. Certified xerox copy of documents		
• Document of five (5) pages or less	-	P 36.00
• Every additional document	-	P 3.60

e. Photo copy of documents	-	P 2.40
f. Other not listed	-	P 180.00

G Registration of Dealers/Brokers/Salesmen

A Dealers/Brokers	-	P 600.00
B Salesmen/Agent	-	P 240.00

H Homeowners' Associations

1 Registration of HOA Examination/Registration		
• Articles of Incorporation	-	P 780.00
• By-Laws	-	P 780.00
• Books	-	P 240.00
2 Amendments		
• Articles of Incorporation	-	P 600.00
• By-Laws	-	P 600.00
3. Dissolution of Homeowners' Association	-	P 600.00
4. Certification of the new set of officers	-	P 420.00
5 Other certifications	-	P 180.00
• Inspection Fee (CMP Projects)	-	P 600.00/ha.

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

A. 1. Photocopy (Maps:Subd/Condo plans:presentation size)-		For Xerox
2. Hard copy from Diskettes (license to sell data)		
3. Electronic File (License to sell available data)	-	P600.00/CD
4. Electronic File (Land Use Maps available)		
5. Certified True Copy – Map (Land Use Map)	-	P 120.00

Section 56. – Zoning Permits.

	Amount of Tax/Annum	Processing & Processing Fee
Residential		
a. Construction on corners of Municipal Streets, National Roads & Barangay Streets:		
1. Not more than 200 sq.m.		P 110.00
2. For every 50 sq.m. in excess of 200 sq. m.	P 30.00	
b. Along municipal streets:		
1. Not more than 200 sq.m.		75.00
2. For every 50 sq.m. in excess of 200 sq. m.	22.00	
c. Along National Road & Barangay Streets:		
1. Not more than 200 sq.m.		75.00
2. For every 50 sq.m. in excess of 200 Sq.m.	22.00	
d. In sitios:		
1. Not more than 200 sq.m		45.00

2 For every 50 sq.m. in excess of
200 sq.m.

15.00

2 Commercial Building

a. On corners of Municipal, National and Barangay Roads and Streets:

- | | |
|---|--------|
| 1. Not more than 200 sq.m. | 300.00 |
| 2. For every 50 sq.m. in excess of
200 sq.m. | 75.00 |

b. Along Municipal, National Road and Barangay Road & Streets:

- | | |
|--|--------|
| 1. Not more than 200 sq.m. | 225.00 |
| 2. For every 50 sq.m. in excess of
200 sq. m. | 30.00 |

c. All commercial building not falling under "a" and "b" above:

- | | |
|---|---------------|
| 1. Not more than 200 sq. m. | 150.00 |
| 2. For every 50 sq. m. in excess of 200 sq. m. | 30.00 |
| 3. Churches, Park & Monument & other building
Not falling under classification 1 & 2 above | (Free Charge) |
| 4. Owned by government | (Free Charge) |
| 5. Purely for Religious Activities and Purpose | 30.00 |
| 6. For profit motive | 75.00 |

Section 57. – Time of Payment. – All fees in this Article shall be paid to the Municipal Treasurer.

Section 58. – Administrative Provision. – The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing zoning/locational clearance.

Article E
Permit Fees on Tricycle Operation

Section 59. – Definitions. – When used in this Article.

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

Section. 60. – Imposition Fees. – There shall be collected an annual fee in the amount of Seven Hundred Fifty Pesos (P 650.00) for the operation of tricycle-for-hire. Each application for the registration of tricycle shall be subject to the following fees:

a) Registration Fee	-	P 300.00
b) License & Police Number	-	25
c) Police Clearance	-	50.00
d) Mayor's Permit	-	50.00

Section 61. – Time of Payment.

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

Section 62. – Administrative Provisions.

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

Article F
Permit Fee on Pedaled Tricycle
(Pedicab)

Section 63 – Imposition Fee. – All public utility pedicabs or pot-pots are required to register with the Civil Security Unit per annum. Each application for the registration of PU pedicab shall be subject to the following fees:

a) Registration Fee	-	P	30.00/unit
b) Licensed Plate Number & Police Number	-		150.00/unit
c) Police Clearance	-		50.00
d) Mayor's Permit	-		50.00
e) Annual Fee	-		50.00
f) Additional Unit	-		120.00/unit
g) License fee	-		150.00

Section 64. – For the pedicab driver after examination, the Civil Security Officer or his deputy is satisfied that the applicant possesses the necessary qualifications; he shall endorse the application to the Office of the Treasurer for the payment of the following fees:

a) Driver's ID	-	P	20.00/driver
b) Medical certificate	-		30.00/driver

Section 65. – Time of Payment. – The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 66. – Administrative Provisions.

- a) A plate number shall be provided to the owner of the pedaled tricycle granted a granted.
- b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the model/design of the tricycle, the name and address of the owner and the number of the permit plate.

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

Section 67.- Definitions. – When used in this Article.

- a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- b) Bet Taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets of the winners after deducting a certain commission, or both.

- c) Gaffer (taga-) refers to a person knowledgeable in the art of aiming fighting cocks with galls on one or both legs.
- d) Referee (Sentenciador) refers to a person who watches and oversees the proper galling of fighting cocks, determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 68. – Imposition of Fees. – There shall be collected the following Mayor's Permit Fees from cockpits operators/owners/licensees and cockpit personnel:

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

1. Application Fee	-	P	1,000.00
2. Annual cockpit permit fee	-		4,500.00
3. Per cockfight (ordinary)	-		10.00
4. Per cockfight (pintakasi)	-		150.00
5. Per soltada	-		10.00

- b) From cockpit personnel:

1. Promoters/Hosts	-	P	1,000.00
2. Pit Manager	-		300.00
3. Referee	-		500.00
4. Bet Manager "Maciador/Kasador"	-		250.00

- c) Non cockpit personnel

1. Bet Taker "Kristo/Llamador"	-		250.00
2. Gaffer "Mananari"	-		250.00

Section 69. – Time of Payment.

- a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid before the issuance of Mayor's Permit.

Section. 70. – Administrative Provisions.

- a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- b) Establishment of Cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in the municipality.

- c) Cockpit-size and Construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or Ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- e) Upon payment of the fees imposed, the corresponding Mayor's Permit shall be issued.

Section 71. – Applicability Clause. – The provisions of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this municipality.

Article H Special Permit Fee for Cockfighting

Section 72. – Definitions. – When used in this Article.

- a) Cockfighting is the sport or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby: pintakasi or tupada", or its equivalent in different Philippine localities.
- b) Local Derby is an invitational cockfight participated in by gamecocks or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- c) Internal Derby refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

Section 73. – Imposition of Fees. – There shall be collected the following fees per derby for cockfighting:

a) Special Cockfights (Pintakasi)	-	500.00
b) Special Derby Assessment from Promoters	-	
Two-Cock Derby	-	1,500.00
Three-Cock Derby	-	2,500.00
Four-Cock Derby	-	3,000.00
Five-Cock Derby	-	4,000.00

Section 74. - Exclusions - Regular cockfights i.e., those held during Sundays, legal holidays, and local fiestas and internal derbies shall be excluded from the payment of fees herein imposed.

Section 75. - Time and Manner of Payment - The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Article I
Permit Fees on Occupation Calling
Not Requiring Government Examination

Section 76. - Imposition of Tax - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation of Calling	Rate of Fee per Annum
a) On employees and workers in generally considered "offensive and dangerous business establishments"	P 200.00
b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	200.00
c) On employees and workers in food or eatery establishments	200.00
d) On employees and workers in night or night or night and day establishment	200.00
e) All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook/chef, electrician, electronic technician, club/floor manager, Forensic electronic, expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant, mechanic, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), waiter or waitress and welder.	200.00

Section 77- Exemption - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee

Section 78 - Persons Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith:

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

- (3) Peddlers of cooked and uncooked food;
 - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

- (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the municipality aside from those already specifically mentioned herein.

Section 79. – Time and Manner of Payment. – The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. The employer shall advance the fees to the municipality for its employees.

Section 80. – Surcharge for Late Payment. – Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due and an interest of 2% per month; such surcharge and interest shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 81. – Administrative Provisions.

- a) The Municipal Treasurer shall keep record of persons engaged in occupation and/calling not requiring government examination and the corresponding payment of fees required and their personal data for reference purposes.

- b) Persons engaged in the above-mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and corresponding Office Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor, respectively, for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article J
Registration and Transfer Fees on
Large Cattle

Section 82. – Definition. – For purposes of this Article, "large cattle" includes a two-year old horse, mule, ass, carabao, cow or other domesticated member of the bovine family.

Section 83. – Imposition of Fee. – The owner of large cattle is hereby required to register said cattle with the Municipal Mayor for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	<u>Amount of Fee</u>
a) For Certificate of Ownership	P 300.00
b) For Certificate of Transfer of ownership	350.00
c) For Registration of Private Brand	400.00

Section 84. – Time and Manner of Payment. – The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 85. – Administrative Provisions.

- a) Large cattle shall be registered with the Office of the Municipal Agriculturist and payment at the Municipal Treasurer's Office upon reaching the age of two (2) years.
- b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer and Office of the Mun. Agriculturist. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificate of transfer and such other documents that show title to the owner.

Section 86. – Applicability Clause. – All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article K
Fees on Impounding of Stray Animals

Section 87. – Definitions. – When used in this Article.

- a) *Stray Animals* means animals which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- b) *Public place* 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 farmlands, or lots owned by an individual other than the owner of the animal.
- d) *Large cattle* include horses, mules, asses, carabaos, cows, and other domestic members of bovine family.

Section 88. – Imposition of Fees. – 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:

	<u>Amount of Fee</u>
a) Large Cattle	P 200.00
b) All other animals	100.00

Section 89. – Time of Payment. – The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impound animal to its owner.

Section 90. – Administrative Provisions.

- a) For purposes of this Article, the Barangay Tanods of the municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal of the Municipal Hall for three (3) consecutive days, starting one day after the animal is impounded. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- b) Impounded animals not claimed within three (3) days after the date of impounding shall be sold at public auction under the following procedures:
 - 1. The Municipal Treasurer shall post notice for three (3) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 - 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 - 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the municipality.
 - 4. In case of the impounded animal is not disposed of within the three (3) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 91. - Penalty. - Owners whose animals are caught astray and incurring damages to plants and property shall pay the following fines:

- | | |
|---|------------------|
| a) First offense | P 100.00 per day |
| b) Second offense | 200.00 per day |
| c) For the third offense and each subsequent offenses | 300.00 per day |

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

Article L
Permit Fee for Agricultural and Construction Machinery and Other Heavy Equipments

Section 92. - Imposition of Fee. - There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators said machinery, renting out said equipment in this municipality.

	<u>Rate of Fee per Annum</u>
a) Hand tractors	P 500.00
b) Light tractors	500.00
c) Heavy tractors	500.00
d) Bulldozer	5,000.00
e) Forklift	3,000.00
f) Heavy graders	5,000.00
g) Light graders	3,000.00
h) Mechanized threshers	500.00
i) Manual threshers	500.00
j) Cargo trucks	1,500.00
k) Dump trucks	2,000.00
l) Road rollers	2,000.00
m) Payloaders	2,000.00
n) Primemovers/Flatbeds	5,000.00
o) Backhoe	3,000.00
p) Rockcrusher	6,000.00
q) Batching plant	6,000.00
r) Transit/Mixer Truck	2,000.00
s) Crane	5,000.00
t) Other agricultural machinery or heavy Equipment not enumerated above	1,000.00

Section 93. - Time and Manner of Payment. - The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's Permit.

Section 94. - Administrative Provisions. - The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article M
Permit Fee for the Storage of Flammable and Combustible Materials

Section 95. - Imposition of Fee. - There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

1. Storage of gasoline, naphtha, diesel fuel and similar products:

Less than 1,000 liters	P 150.00
------------------------	----------

1,000 liters to 5,000 liters
More than 5,000.00 liters

300.00
300.00

2. Storage of other flammable, combustible or explosive substances
 - a. Less than 1,000 kgs. 300.00
 - b. More than 1,000 kgs. 500.00
3. Storage of cinematographic film 200.00
4. Storage of celluloid 200.00
5. Storage of calcium carbide
 - a) Less than 50 cases 50.00
 - b) 50 to 99 cases 100.00
 - c) 100 or more cases 150.00
6. Storage of gasoline, diesel, fuel, kerosene and similar products
 - a) 500 to 2,000 liters 500.00
 - b) 2,001 to 5,000 liters 600.00
 - c) 5,001 to 20,000 liters 800.00
 - d) 20,001 to 50,000 liters 1,000.00
 - e) 50,001 to 100,000 liters 1,500.00
 - f) Over 100,000 liters 2,000.00
7. Storage of tar, resin, and similar materials
 - a) Less than 1,000 kilos 100.00
 - b) 1,000 to 2,500 kilos 150.00
 - c) 2,500 to 5,000 kilos 200.00
 - d) Over 5,000 kilos 250.00
8. Storage of coal products
 - a) Below 100 tons 200.00
 - b) 100 tons or above 300.00
9. Substance not mentioned above 300.00

Section 96. - Time and Manner of Payment. - The fee imposed in this Article shall be paid to the Municipal Treasurer after a fire safety inspection of the establishment has been made but prior to the issuance of the "Fire Safety Inspection Certificate" by the Chief of the Fire Station, BFP, or his authorized representative and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 97.- Administrative Provisions.

1. No person shall store or keep at his place of business or elsewhere in the municipality any flammable, combustible or explosive substances without first securing a permit and other necessary documents from concerned offices and agencies therefor from the Mayor thru the Municipal Fire Marshall, Bureau of Fire Protection. Gasoline, diesel fuel or naphtha not exceeding the quantity of One Hundred (100) liters kept in the tank of motor vehicles or other mechanical engines shall be exempt from the permit fee herein imposed.
2. The Fire Marshall, BFP, or his duly authorized representative shall conduct an annual and periodic inspection of all business establishments and buildings to determine propriety of existing fire safety and prevention devices of equipment as well as their compliance to fire safety rules and regulations.

3 The Fire Marshall shall issue the necessary rules and regulations for the implementation of this Article. Such rules and regulations shall be enforceable until rescinded, modified or revoked by the Provincial Fire Marshall.

Section 98. - Applicability Clause. - All other matters relating to fire inspection and issuance of permit therefore shall be governed by pertinent provisions of RA 9514 (Fire Code of the Philippines) and Ordinance No. 220 (Municipal Fire Code) and other existing rules and regulations.

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

Section 99. - Imposition of Fee. - Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

- | | |
|---------------------|---|
| 1. For construction | P 200.00/sq. m. per week or
fraction thereof |
| 2. Others | 100.00/sq. m. per day |

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

Section 100. - Time of Payment. - The fee shall be paid to the Municipal Treasurer upon application of the permit from the Municipal Mayor.

Section 101. - Administrative Provisions. - The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for the purposes of collecting the fee.

Article O
Permit Fee to Excavate

Section 102. - Imposition Fee. - There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

- | | Amount of Fee |
|--|---------------|
| a) For crossing streets with concrete pavement: | |
| 1. For crossing concrete pavement (minimum Area 2.00 x 6.00 m., 12 sq.m.) | P 450.00 |
| 2. For crossing across base of streets with concrete pavement, per linear meter (boring method) | 450.00 |
| b) For crossing streets with asphalt pavement: | |
| 1. Minimum fee | 300.00 |
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation 0.80m) | 300.00 |

for crossing the streets with gravel pavement:

- | | |
|---|------------------|
| 1. Minimum fee | 300.00 |
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation 0.3 meters) | 150.00 |
| d) For crossing existing curbs and gutters resulting in the damage | 600.00 per meter |
| e) Additional fee for everyday of delay in excess of excavation period in the Mayor's Permit | 1,000.00 |

Section 103. – Time and Manner of Payment. - The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

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

Section 104. – Administrative Provisions.

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

Article P
Permit Fee for the Conduct of
Group Activities

Section 105. – Imposition of Fees. - Every person who shall conduct, or hold any program or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's Permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

- | | | |
|---|---|--------|
| 1. Conference, meetings, rallies and demonstrations in outdoor, in parks, plazas, roads/streets | P | 200.00 |
| 2. Dances | | 200.00 |
| 3. Coronation and ball | | 200.00 |

4 Promotional sales	200.00
5 Other group activities	200.00

Section 106. - Time of Payment. - The fee imposed in this Article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 107. - Exemption. - programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees imposed even if they are conducted by exempt entities.

Section 108. - Administrative Provision. - A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

CHAPTER IV SERVICE FEES

Article A Secretary's Fee

Section 109. - Imposition of Fees. - There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	<u>Amount of Fee</u>
a) For every page or fraction thereof encoded/ typewritten (not including the certificate and notation)	P 50.00
b) For each certificate of correctness (with seal of office) written on the copy or attached thereto	50.00
c) For certified photo copies of ordinances, resolutions or any legislative document with official SB seal	50.00/page
d) Certified Photocopies or any other copies produced by copying machine per page	50.00

Section 110. - Exemption. - The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 111 - Time and Manner of Payment. - The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B
Local Civil Registry Fees

Section 112. – Imposition of Fees. – There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

a) Marriage Fees:		
1. Application Fee		
a. Filipino		
b. Foreigner	P	100.00
		300.00
2. Marriage License Fee		
		100.00
3. Marriage Solemnization Fee		
		500.00
4. Seminar/Counseling Fee		
		50.00
5. Miscellaneous Fee		
		50.00
b) For registration of the following:		
1. Legitimation		
		200.00
2. Adoption		
		500.00
3. Annulment of Marriage		
		1,000.00
4. Legal Separation		
		1,000.00
5. Naturalization		
		1,000.00
6. Affidavit to use the surname of the father		
		200.00
7. Affidavit of admission of paternity		
		150.00
c) Petitions (R.A. 9048)		
1. Change of First Name, Sex, Birthday and Month in the COLB:		
a) Filing Fee		
b) Registration Fee	P	3,000.00
c) Annotation Fee		200.00
		50.00
2. Correction of Clerical Error in the COLB, COM & COD:		
a) Filing Fee		
b) Registration Fee	P	1,000.00
c) Annotation Fee		200.00
		50.00
d) Fees for Births, Marriages, Deaths, Legal Instruments and Court orders reported beyond the reglamentary period:		
1. Processing Fee		
		50.00
2. Affidavit Subscription Fee		
	P	50.00
		50.00
e) Fees for Advance Submission of Registered COLB, COD, COM, AUSF to the Office of the Civil Registrar General:		

1. Secretaries Fee	P	50.00
2. Advance Endorsement Fee		100.00

f) Fees for the extraction of records in all Civil Registry Books:

1. Verification Fee	P	50.00
2. Certification Fee		50.00

g) For certified copies of any Civil Registry documents per copy P 20.00

h) Burial Fees

1. Burial Permit fee or transfer of cadaver		20.00
2. Fee for exhumation of cadaver		200.00
3. Fee for removal of cadaver		200.00
4. Authentication		200.00

Section 113. - Exemption. - The fee in this Article shall not be collected in the following cases:

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

Section 114. - Time of Payment. - The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 115. - Administrative Provision. - A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicant has undergone lectures on family planning.

**Article C
Police Clearance Fee**

Section 116. - Imposition of Fee. - There shall be paid for each police clearance certificate obtained from the Chief of Police of the Philippine National Police (PNP) of this municipality the following fees:

	<u>Amount of Fee</u>
1) For employment, scholarship, study grant and other purpose not hereunder specified	P 50.00
2) For change in name	200.00
3) For application for Filipino citizenship	500.00

NOTE: 1st transfer fee now exempted

4) For visa application

500.00

5) For firearms permit application

500.00

Section 117. – Time of Payment. – The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**Article D
Sanitary Inspection Fee**

Section 118. – Imposition of Fee. – There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>
a) For house for rent	P 100.00
b) For each business, industrial or agricultural establishment	
1. With an area of 25 sq. m. or more but less than 50 sq. m.	100.00
2. With an area of 50 sq. m. or more but less than 100 sq. m.	150.00
3. With an area of 100 sq. m. or more but less than 200 sq. m.	200.00
4. With an area of 200 sq. m. or more but less than 500 sq. m.	250.00
5. With an area of 500 sq. m. or more but less than 1000 sq. m.	350.00
6. With an area of 1,000 sq. m. or more	550.00

Section 119 – Time of Payment. – The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing 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 120. – Administrative Provisions.

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

**Article E
Service Fees for Health Examination**

Section 121. – Imposition of Fees. – There will be collected a fee of Fifty Pesos (P50.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Five Pesos (P 5.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Section 122 - Time of Payment - The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 123. - Administrative Provisions.

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

Article F
Service Fee for Garbage Collection

Section 124. - Imposition of Fees. - There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq. m.	
b. More than 100 sq. m.	500.00
	1,000.00
Hotels, Apartments, Motels and Lodging Houses	
a. Not more than 100 sq. m.	
b. More than 100 sq. m.	360.00
	500.00
Restaurants, Day & Night Clubs, Cafes & Eateries	
a. Not more than 50 sq. m.	
b. More than 50 sq. m.	360.00
	500.00
Hospitals, clinics, Laboratories and similar businesses	
a. Not more than 10 sq. m.	
	360.00

b. More than 10 sq. m.	500.00
Movie houses and Retailers	
a. Not more than 10 sq. m.	360.00
b. More than 10 sq. m.	500.00
Other Business not mentioned above	
a. Not more than 10 sq. m.	360.00
b. More than 10 sq. m.	500.00

Section 125. – Time of Payment. - The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 126. – Administrative Provision.

- a. For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.
- b. The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- c. The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- d. This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

**Article G
Dog Vaccination Fee**

Section 127. – Imposition Fee. - There shall be collected/imposed from every owner of the dog a vaccination fee of thirty pesos (P 30.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 128. – Time of Payment. - The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

Section 129. – Administrative Provisions.

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

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2. It shall be the duty of each trained vaccinator when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for one animal vaccinated). The certificate shall include the following information.

- a) Owners name, address and telephone number, if any;
- b) Description of dog (color, sex, markings, age, name, species and breed, if any);
- c) Dates of vaccination and vaccine expiration if known;
- d) Rabies vaccination tag number;
- e) Vaccine produced;
- f) Vaccinator's signature; and
- g) Veterinarians license number/vaccinator's address.

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

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

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

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

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

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

Section 130 – Penalty. – Any dog owner who fails to abide by any of the provisions of this Code shall be subjected to a fine of Two Thousand Five Hundred (P 2,500.00) Pesos without prejudice to the provisions of Section 3 (7).

It shall be the responsibility of the ~~Municipal Rabies Control Authority~~ to administer this Code, and to promulgate the necessary rules and regulations for its implementation.

CHAPTER V MUNICIPAL CHARGES

Article A Fishery Rentals, Fees and Charges

Section 131. – Definitions.

- a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P 50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.
- b) *Municipal Waters* include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.
- c) *Vessels* include every sort of boat, craft, or other artificial contrivances used as means of transportation on water.

Section 132. – Fishery Rentals, Fees and Charges. – This municipality shall have the exclusive authority to grant the following fishery privileges within its waters and impose rentals, fees or charges therefrom:

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

Section 133. – Grant of Fishery Rights by Public Auction. – Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or “bangus” fry areas and to take or catch “bangus” fry or “kawag-kawag” or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

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

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

- a) The Mayor or his duly authorized representative as Chairman;
- b) Three (3) members of the Sangguniang Bayan to be designated by said body; and
- c) The Municipal Treasurer.

The Committee shall advertise the call for sealed bids for the leasing of a zone or zones of municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the municipal hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after the said two (2) notices for the grant of exclusive fishery rights

through public auction. If there are no interested bidders, the Sanggunia Bayan shall grant the rights within the definite area or portion of the municipal waters to any interested individual upon payment of a license fee fixed herein.

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

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

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

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

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

Section 134. - Duration of Lease. - The grant of lease on fishery rights through public auction shall be for a period of one (1) year.

Section 135. - Zonification of Municipal Waters. - For purposes of granting exclusive fishery rights and privileges, the following parts of the municipal waters are hereby divided and classified into zones, as follows:

ANNUAL RENTAL

ZONE I.

From the boundary line between San Miguel to Barangay District 1, Rawis Kan Sabel/Calangawan - P 1,500.00

ZONE II.

From the boundary line between Brgy. District 1, Rawis kan Sabel to Sangputan (Nabaay Islands) - P 2,000.00

ZONE III.

From the boundary line between Barangay Sangputan to Malibago to the boundary of Tacloban City. - P 2,000.00

For the catching or taking of Bangus Fry or Kawag-Kawag:
From Barangay Dist 4 to Calangawan Islands
From the mouth of
Labiranan River

ZONE IV

- P 2,000.00

Section 136. - Imposition of Fees. - There shall be collected the following license fees for the grant of exclusive fishery right to construct fish corrals, operate fishponds or oyster,

mussel or aquatic weeds, or take or catch "bangus" fry or "kawag-kawag" fry of other species of fish for propagation, if they are no interested bidders in the public auction.

1. Operation of fishponds or oyster culture beds, per hectare	P	700.00
2. Catching "bangus" fry or "kawag-kawag" less than 1,000 sq. m.		200.00
1,000 sq. m. or more but less than 2,000 sq. m.		300.00
2,000 sq. m. or more but less than 4,000 sq. m.		400.00
4,000 sq. m. or more but less than 6,000 sq. m.		500.00
6,000 sq. m. or more but less than 8,000 sq. m.		600.00
8,000 sq. m. or over		700.00
3. Fish corral or fishpond in inland fresh waters:		
With an area of not less than 500 sq. m.		200.00
With an area of 500 sq. m. or more but less than 1,000 sq. m.		250.00
With an area of 1,000 sq. m. or more but less than 5,000 sq. m.		500.00
With an area of 5,000 sq. m. or more but less than 10,000.00 sq. m.	1,000.00	
With an area of 10,000 sq. m. or more	1,500.00	
4. Fish corral erected in the sea:		
Less than 3 m. deep		400.00
3 m. deep or more but less than 5 m. deep		500.00
5 m. deep or more but less than 8 m. deep		600.00
8 m. deep or more but less than 10 m. deep		700.00
10 m. deep or more but less than 15 m. deep		850.00
15 m. deep or more		1,000.00

Section 137. - There shall be fees collected from every operator or owner of motorboat or vessel prior to the issuance of Mayor's Permit to operate a business or engage in similar activity. And to those operators or owners of vessel/s who are not residents of this municipality but enter its municipal waters to engage in business or conduct fishing or similar activity shall likewise be subjected to the same fees, to wit:

a) Above three (3) gross tonnage	P	10,000.00
b) Three (3) gross tonnage but not below two (2) gross tonnage		7,000.00
c) Two (2) gross tonnage but not below one (1) gross tonnage		3,000.00
d) One (1) gross tonnage and below		1,000.00

GENERAL SCHEDULE OF FISHERY FEES AND LICENSES

A. Registration of Municipal Fisher Folks/ Marginal Fishermen	-	P 15.00/per Annum
B. Registration of Municipal Fishing Vessels/Fishing Boats by types and gears:		
1. Non-motorized vessels	-	P 75.00
2. Motorized		
Motorized	3 HP - 6.5 HP	- 150.00
Motorized	16.1 HP and below	- 200.00
Motorized	16.1 HP and above	- 300.00
3. Inspection Fee	-	50.00

Section 138. Penal Provision. - Any person/persons/entity caught and found guilty operating an unregistered fishing vessel within the jurisdiction of the Babatngon Municipal

Waters shall be fined by not more than Php 2,000.00 for motorized vessels and Php 500.00 but not less than Php 200.00 for non-motorized vessels.

C. Fishing Gears:

<u>Type</u>	<u>FEES</u>
1. Hand Operated Gears	
a. Spear Gun(pana, sugod)	- P 200.00
b. Harpon (tugsad, Panibat)	- 100.00
c. Hook/Gaff (pan alimango)	- 200.00
d. Sea cucumber spear	- 500.00
e. Gear for gathering aquarium fishes	- 500.00
f. Jellyfish catching gear	- 500.00
2. Traps/Barriers	
a. Fish/crabs/squid pots	- P 75.00/unit
b. Fish shelters(payao)	- 200.00/unit
3. Nets	
a. Gillnets (encircling, simple, bottom-set, drift net)	- P 500.00/unit
4. Hook and Lines Simple, multiple/jig's	
	- P 75.00/ unit
5. Mariculture	
a. Fish Cages	
10x10x5 mtrs	- P 3,000.00/unit
5x5x5 mtrs	- 1,500.00/unit
b. Fish Pens (all species)	- 1,500.00/unit
c. Seaweeds	- 500.00/ha./annum
d. Pond culture of fingerlings in support to mariculture	- 700.00/ha./annum
e. <u>Schedule of Transport Fees:</u>	
<u>Volume</u>	<u>AFees</u>
5-10 kls	P 5.00
10-20 kls	10.00
20-40 kls	15.00
40-60 kls	20.00

Section 139. – Privilege of Residents to take Fish in Municipal Waters. - Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for subsistence and domestic consumption in the municipal waters; provided, that, such fishing shall not take place within fifty (50) meters from a licensed fish coral or fish cage.

Furthermore, no rental fee, charge or any other imposition whatsoever shall be collected from any marginal fisherman of the Municipality of Babatngon provided further that: (a) A license from other localities shall not be considered a license to fish within the municipal waters of Babatngon; (b) Failure to pay the rental or license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 140. - Time and Manner of Payment.

- a) The rental fee for the lease of fishery rights granted by public auction shall be paid advance, either in cash or installation, the first installment to be paid to the Municipal Treasurer at the time all the necessary documents granting the lease are duly approved and the subsequent installments on or before the twentieth day of anniversary of the grant of such lease.
- b) The license fee for the grant of exclusive fishery rights in municipal waters for at least the corresponding current quarter shall be paid in advance to the Municipal Treasurer upon the awarding of such rights within the first twenty (20) days of every subsequent quarter. Provided, that no refund shall be made to an individual who, has paid for a period longer than current quarter if he decides to discontinue such fishery rights.
- c) The license fees for the privileges to catch fish from municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application of a license and with the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 141.- Surcharge. - In case of failure to pay the rental for the lease of license fees within the time allowed for payment, a surcharge of ten (10%) percent shall be collected on the original amount due.

Section 142. - Permit Fees for the Transport of Fish and Other Fish/Aquatic Products. - For the inspection of fish and other aquatic product and permit to transport the same from this municipality shall be subject to the following fees:

- | | |
|---|----------|
| a) Preserved fish & other fishery products (iced, salted dried, smoked) | P 100.00 |
| b) All others not classified | 100.00 |

Section 143. - Privilege of Residents to Take Fish in Municipal Waters. - Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a corral licensed by this municipality; and that such fish caught under this privilege shall not be sold.

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

Section 144. - Time and Manner of Payment.

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

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

- b) The license fee for grant of exclusive fishery rights in the municipal waters for at least the corresponding current quarter shall be paid in advance.
- c) The license fees for the privilege to catch fish from municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 145. – Administrative Provisions.

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

Section 146. – Applicability of Pertinent Provisions of Laws. – All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

Article B
Eco Tourism, Parks, Rentals, Fees & Charges

Section 147. – Trekking & Hiking (Kabukiran). – There shall be fees imposed for activities that will be undertaken in the forests, rivers, swamps in parks and eco tourism areas in the municipality as follows:

a) Entrance Fee	-	P 10.00/person
b) Camping	-	100.00/person
c) Picnic	-	100.00/person
d) Trekking/Hiking	-	100.00/person
e) Boating	-	100.00/person

Section 148. – Permit to Enter Parks and Eco Tourism Areas. – Persons or persons who desire to enter and conduct activities in parks and eco tourism areas in the municipality should first apply and acquire a permit from the Municipal Environment and Natural Resources Officer (MENRO) of the locality. As a requirement, applicants must present to the MENRO an Official Receipt issued by the Municipal Treasurer or his duly authorized representative as proof that they have paid the necessary fees. Trekkers, hikers, campers who were granted permit to conduct activities inside the parks and eco tourism areas of the locality must furnish copy of their permit to the Philippine National Police and Punong Barangay.

**Entrance Fees, Rentals and Charges at
the Busay Falls Resort**

Section 149. – Definition of Terms. – Whenever used in this Article, the following words and phrases shall be construed to mean:

- a.) Facilities – something that is built, installed or established to serve a particular purpose
- b.) Proper Attire – A garment that suits the place for swimming, e.g. swim suits, shorts, swimming trunks, and etc..
- c.) Cottages – A small open house structure that accommodate 8 persons.
- d.) Liquor – Any form of intoxicating drink
- e.) Vicinity – A state of being near.

Section 150. – Resort Entrance Fees; Swimming Pool Fees; Rental of Cottages; Lodging Fees:

- a) Resort Entrance Fee – P 5.00 per person aged 7 years old and above
- b) Swimming Pool Fees:
 - 1. Daytime (7:00 AM – 5:00 PM) – P 10.00 per person
 - 2. Nighttime (5:00 PM- 6:00 AM) – 20.00 per person
- c) Rental of Cottages:
 - 1. Daytime (7:00 AM – 5:00 PM)
 - a. Small Cottages – 150.00
 - b. Pavilion – 200.00
 - c. Umbrella with table & 4 chairs – 100.00
 - 2. Nighttime (5:00 PM – 6:00 AM)
 - a. Small Cottages – 200.00
 - b. Pavilion (Function Hall) – 800.00
- d) Lodging Fees:
 - a. 24 hours (Air-Con room) – 800.00
 - b. 24 hours (Ordinary room) – 500.00
 - c. 6 hours (Ordinary room) – 300.00

Section 151. – Prohibitions. – It shall be unlawful for any person or persons:

- a) To enter the vicinity of Busay Watershed area of unauthorized persons.
- b) To cut trees in the Busay area.
- c) To throw garbage or litter indiscriminately in the vicinity of the resort.
- d) To bring food, soft drinks, liquor or any kind of drinks inside the swimming pool area.
- e) To use the swimming pool without taking a shower.
- f) To bathe in the swimming pool without wearing the proper attire.
- g) To be seen inside the falls or pool after 5:00 o'clock in the afternoon without paying and securing a ticket for the corresponding fee.

Section 152. – Time and Manner of Payment. – The entrance fee shall be paid to the gate keeper upon entrance to the resort. Rental of cottages and swimming pool fees shall be

paid prior to the use of the facilities. Cash tickets shall be issued as receipt for the aforementioned payments.

Section 153. - Administrative Provisions. - The Municipal Treasurer shall establish an effective accounting and auditing system relative thereto. The Municipal Environment and Natural Resources Officer (MENRO) shall keep a registry of all incoming tourists.

Article C
Rentals of Personal and Real Properties
Owned by the Municipality

Section 154. - Imposition. - The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

		<u>Rate of Rental</u>
1.	Land only (per sq. m. per month)	
	a) Located in commercial/industrial area	P 10.00/sq.m.
	b) Located in residential area	5.00/sq.m.
	c) Others (agricultural, etc.)	1.00/sq.m.
2.	Municipal Gymnasium	
	a) Daytime (7:00 AM – 5:00 PM)	P 1,500.00
	b) Nighttime (6:00 PM onwards) (electricity provided)	2,200.00
3.	Function Hall (with tables/chairs):	
	a.) 50 seats	P 1,000.00/day
	b.) 100 seats	1,750.00/day
	c.) 150 seats	2,500.00/day
4.	Vehicles and Equipment	
	a) Dump Truck	
	• 6-wheeler	
	-3.5 cu.m.	P 2,000.00/day
	-5.5 cu.m.	2,500.00/day
	• 10-wheeler	4,000.00/day
	b) Grader	2,000.00/hour
	c) Buck Hoc	2,500.00/hour
	d) Pay Loader	2,000.00/hour
	e) 2-bagger Concrete Mixer	1,000.00/day
	f) 1-bagger Concrete Mixer	800.00/day
	g) Generator	800.00/day
	h) Chain Saw	700.00/day
	i) Welding Machine	600.00/day
5.	Other properties	
	a) Plastic Tables	P 10.00/day
	b) Plastic Chairs	5.00/day
	c) Tents	50.00/day
	d) Sound system	500.00/day

Section 155. - Time of Payment. - The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

**Article D
Charges for Parking**

Section 156. - Imposition of Fees. - There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

1. Day Parking Rates

<u>Vehicle Type</u>	<u>Daily Rate</u>
Tricycle	P 5.00
Private Cars and Service Vehicles	20.00
Passenger Jeepneys	20.00
Cargo Trucks/Delivery Trucks	50.00
Passenger Bus	40.00

2. Overnight Parking Rates

All types of vehicles

Daily	P 50.00
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Section 157. - Time of Payment. - The fees herein imposed shall be paid to the Municipal Treasurer or his duly delegated representative upon parking thereat.

**Article E
Municipal Health Service Package Fees**

Section 158. - Imposition of Municipal Health Service Package Fees. - The following schedule of fees is hereby imposed for services of personnel and facilities rendered by the Municipal Health Center including the Birthing Center under the Local Government Unit of this Municipality.

Amount of Fee

1. Medical Fees:

a) Medical Certificate	P 50.00
b) Medico Legal Fee	100.00

2. Dental Services Fees:

a) Extraction of tooth (with anesthesia)	P 150.00/tooth
b) Temporary Filling of tooth	100.00/tooth
c) Permanent Filling of tooth	150.00/tooth
d) Prophylaxis (cleaning)	Free
e) Gum Treatment	150.00
f) Initial (oral exam)	Free
g) Second Treatment	100.00

3. Laboratory Fees:

a) Urinalysis	P 50.00
b) Stool Examination	50.00
c) Complete Blood Count	60.00
d) Platelet Count	90.00

e) Blood Typing	40.00
f) Pregnancy Test	80.00
g) Fasting Blood Sugar	100.00
h) Blood Urea Nitrogen (BUN)	80.00
i) Creatinine	80.00
j) Total Cholesterol	100.00
k) High Density Lipoprotein (HDL)	120.00
l) Low Density Lipoprotein (IDL)	120.00
m) Triglycerides	120.00
n) Blood Uric Acid	80.00
o) Sputum Examination (Food Handlers)	30.00
p) Sputum Examination with TB Symptoms	Free
q) Water Testing	50.00

Section 159. - Time and Manner of Payment. - The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Residents of the municipality are automatically given a 5% discount of the service fees rendered. Senior Citizens who are residents of the municipality are given 20% discount of the service fees rendered.

PhilHealth Card holders who are residents of the municipality and beneficiaries who are also residents of the municipality are automatically free of charge of the service fees rendered.

An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year of the poverty line established by NEDA, whichever is higher.

Section 160. - The Rural Health Unit Maternity and Child Health Care Clinic is committed to provide quality maternal and child care by providing them with a basic package of needed services and skilled birth attendants through the implementation of the BEMONC facility.

The above-mentioned health facility is a PhilHealth OPB and Maternity Care package plus and accredited unit providing basic health services to indigent and non-indigent clients.

All High Risk pregnant women such as those with Preeclampsia or Pregnancy Induced Hypertension, Gestational Diabetes Mellitus, Thyroid problem, Cardiac diseases or any other diagnosed medical problems and those who are Gravida 5 or more shall be immediately advised to transfer to a higher health facility or hospital or sign a waiver.

Indigent clients with or without PhilHealth cards are exempted from payment of service charge of Rural Health Unit, provided said obstetric unit patient is duly certified by the MSWD officer or his authorized representative or by the Punong Barangay.

Service charges for non-indigents and non-PhilHealth or walk-in clients shall be P1,500.00 regardless of parity. Service charges shall be collected by the Municipal Treasurer c/o Birthing Center Personnel In-Charge.

The income generated by its service charges shall accrue to a Trust Fund with the following allocation:

P 200.00	-	municipal share for water, electricity and telephone bills
P 300.00	-	medical supplies
P 700.00	-	incentive for Skilled Birth Attendants (SBA)
P 200.00	-	incentive for Women's Health Team (WHT), (TBAs), (BHW) who will accompany the patient to the Birthing Center
P 100.00	-	incentive for Civic Aide (Laundry)

The newborn screening fee, as mandated by law, shall be at a maximum allowable fee of P 600.00 to be used solely for the purchase of newborn kits, and an amount of P 50.00 as sample collection fee.

The Women Health Team (WHT) or CHT shall be organized per barangay to be composed of volunteer health workers such as BHWs and TBAs with the Rural Health Midwife as the team leader. These volunteer health workers shall be responsible for tracking all pregnant and post partum mothers in their respective areas and reporting the same to the health facility for prenatal, natal and post partum care.

Section 161. – Penalties. – The following penalties shall be imposed under this Code:

TBAs or Hilots whether trained or untrained are hereby prohibited from performing live birth deliveries at home. Rather, deliveries are to be at the Rural Health Unit or health facility to ensure safety of both mother and newborn. Failure to follow will be meted the following penalties:

- a) First Offense - Reprimand
- b) Second Offense - Fine of P 500.00 or rendition of community work for 8 hours a day for 2 days at the discretion of the court.
- c) Third Offense - Fine of P 1,500.00 or an imprisonment for 3 days at the discretion of the court.

Likewise, pregnant women delivering at home shall also be fined with the following penalties:

- a) An amount of P 500.00 shall be collected for those first deliveries made outside the maternity clinic.
- b) Subsequent deliveries outside the designated maternity lying-in shall be fined an amount of P 1,500.00.

Article F Cemetery Charges

Section 162. – Imposition of Fees. – There shall be collected the following rental fees for a period of five years for the rental of Municipal Cemetery lots:

	<u>Fee for Lease Period</u>
a) Rental fee for each burial lot	P 200.00
b) For every additional layer thereof	200.00
c) For niches	300.00

Section 163. – Time of Payment. – The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereof of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

Section 164. – Administrative Provisions.

- a) As used in this Article, *Municipal Cemetery* shall refer to the lot owned by this municipality.
- b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer, or, in no medical officer available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- e) Any construction of whatever kind of nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- h) The Municipal Treasurer shall keep a register in account of the cemetery, together with such other additional information as may be required by the Sangguniang Bayan.

**CHAPTER VI
COMMUNITY TAX**

Section 165. – Imposition of Tax. – There shall be imposed a Community Tax on persons, natural or juridical, residing in the municipality.

Section 166. – Individuals Liable to Community Tax. – Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P 1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P 1.00) for every One Thousand Pesos (P 1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P 5,000.00).

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

Section 167. – Juridical Persons Liable to Community Tax. – Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this municipality shall pay an annual Community Tax of Five Hundred Pesos (P 500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P 10,000.00) in accordance with the following schedule:

- a) For every Five Thousand (P 5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated – Two (P 2.00) Pesos; and
- b) For every Five Thousand (P 5,000.00) Pesos of gross receipts or earnings derived by it from business in the Philippines during the preceding year – Two (P 2.00) Pesos.

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

Section 168. – Exemptions.

The following are exempted from the Community Tax:

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

Section 169. – Place of Payment. – The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 170. – Time of Payment; Penalties for Delinquency.

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

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

Section 171. – Community Tax Certificate. – A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P 1.00).

Section 172. – Presentation of Community Tax Certificate on Certain Occasions.

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

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

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

Section 173. – Collection and Allocation of Proceeds of the Community Tax.

- a) The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this municipality.

In case, where the community tax were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the general fund of the municipality.

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

1. Fifty (50%) percent shall accrue to the general fund of the municipality; and
2. Fifty (50%) percent shall accrue to the barangay where the tax is collected.

CHAPTER VII
GENERAL ADMINISTRATIVE PROVISIONS

Article A
Collection and Accounting of Municipal Taxes
and Other Impositions

Section 174. – Tax Period. – Unless otherwise provided in this Code, the tax period for all local taxes, fees, and charges imposed under this Code shall be the calendar year.

Section 175. – Accrual of Tax. – Unless otherwise provided in this Code, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges in the rate existing taxes, fees or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Code imposing such new levies or taxes.

Section 176. – Time of Payment. – Unless specifically provided herein, all taxes, fees, and charges imposed in this Code shall be paid within the first twenty (20) days of January of each subsequent quarter as the case may be.

Section 177. – Surcharge for Late Payment. – Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax, such surcharge to be paid at the same time and in the manner as the tax due.

Section 178. – Interest on Unpaid Tax. – In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntarily contributions or donations, is not paid on the date fixed in the Code, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

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

Section 179. – Collection. – Unless otherwise specified, all taxes, fees and charges due in this municipality shall be collected by the Municipal Treasurer or his duly authorized representative.

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 180. – Issuance of Receipts. – It shall be 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 amount for which it is paid, are shown.

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

Section 181. – Record of Persons Paying Revenue. – It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to the 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 tax, fee or charge provided in this Code.

Section 182. – Accounting of Collections. – Unless otherwise provided in this Code and other 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 183. – Examination of Books of Accounts. – The Municipal Treasurer shall, by himself or through any his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax from the taxpayer concerned. such examination shall be made during regular business hours every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 184. – Accrual to the General Fund of Fines, Costs and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

Article B Civil Remedies for Collection of Revenue

Section 185. – Local Government Lien. – Local taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in

business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 186. – Civil Remedies. – The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

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

Section 187. – Distraint of Personal Property. – The remedy by distraint shall proceed as follows:

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

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

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

- f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.
- g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge and penalty due him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.
- In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceeds with the levy on taxpayer's real property. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer of the Sangguniang Bayan.
- h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- i) Advertisement and Sale. Within thirty (30) days after the 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 hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereof, and the time and place of sale, the name of 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, and charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of this records. After consultation with the Sangguniang Bayan, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advent 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. Within one (1) year from the sale 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 or not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

- k) Final Deed of Purchaser. In case the taxpayer fails to return to redeem the property as provided herein, the Municipal Treasurer shall execute a deed of conveying to the purchaser so much of the property as has been sold, free from liens of any

taxes, fees, charges, added surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

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

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

- m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of the municipality.
- n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount is due, including all expenses is collected.
- p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest.
1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 2. One (1) horse, cow, carabaom, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
 3. His necessary clothing, and that of all his family;
 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P 10,000.00);

5. Provisions, including crops, actually provided for individuals or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P 10,000.00) by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C
Taxpayer's Remedy

Section 188. – Periods of Assessment and Collection.

- a) Local taxes, fees or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- b) In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from discovery of fraud or intent to evade payment.
- c) Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees, and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 1. The treasurer is legally prevented from making the assessment or collection;
 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 3. The taxpayer is out of the country or otherwise cannot be located.

Section 189. – Protest of Assessment. – When the Municipal Treasurer or his duly authorized representatives finds that correct taxes, fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executor. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the

taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise assessment becomes conclusive and unappealable.

Section 190. – Claim for Refund of Tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund of tax credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee, charge, or from the date the taxpayer is entitled to a refund or credit.

Section 191. – Legality of this Code. – Any question on the constitutionality or legality of this Code may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Code and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D Miscellaneous Provisions

Section 192. – Power to Levy Other Taxes, Fees or Charges. – The municipality may exercise the power to levy taxes, fees or charges on base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees, or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 193. – Publication of the Revenue Code. – Within ten (10) days after its approval, a certified copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspaper of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 194. – Public Dissemination of this Code. – Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 195. – Authority to Adjust Rates. – The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

CHAPTER VIII GENERAL PENAL PROVISIONS

Section 196. – Penalties for Violation of Revenue Code. – Any person, persons, entity or corporations and the like who violates any of the provisions of this Code or the rules or regulations promulgated by authority of this Code shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P 1,000.00) but not more than Five Thousand Pesos

(P 5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court, plus the forfeiture of business permit and closure of the subject establishment.

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 IX FINAL PROVISIONS

Section 197. – Separability Clause. – If for any reason, any section or provisions of this Code shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

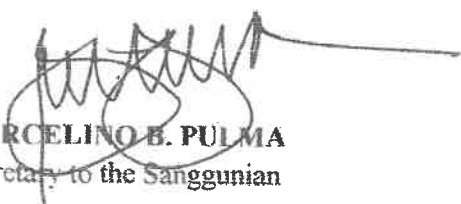
Section 198. – Applicability Clause. – All other matter relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 199. – Repealing Clause. – All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

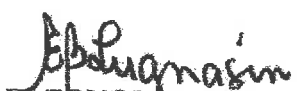
Section 200. – Effectivity – This Code shall take effect on January 02, 2015 after posting copies thereof in conspicuous places in the locality and publication in a newspaper of local circulation.

APPROVED and ENACTED this 1st day of September 2014 at Babatngon, Leyte.

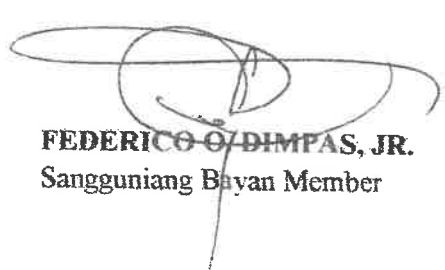
I HEREBY CERTIFY to the correctness of the foregoing Resolution No. 2936-14 and Ordinance No. 340.


MARCELINO B. PULMA
Secretary to the Sanggunian

ATTESTED:

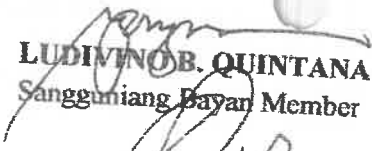

ELEONOR B. LUGNASIN
Sangguniang Bayan Member
Temporary Presiding Officer


(Sick Leave)
MARCELINA S. ENGLE
Municipal Vice Mayor


FEDERICO O. DIMPAS, JR.
Sangguniang Bayan Member


(Sick Leave)

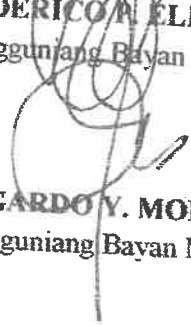
ROSARY PEARL G. CATUDIO
Sangguniang Bayan Member

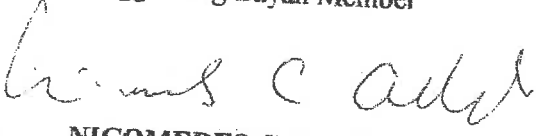

LUDIMINO B. QUINTANA
Sangguniang Bayan Member


JAKE TRISTAN M. CHAN
Sangguniang Bayan Member



FEDERICO A. ELIZAGA, JR.
Sangguniang Bayan Member


MANUEL E. GONITO
Sangguniang Bayan Member


EDGARDO Y. MORDEN
Sangguniang Bayan Member


NICOMEDES C. ALDE
President, Liga ng mga Barangay

APPROVED:


CHARITA M. CHAN

Municipal Mayor

Date: 15 September 2014

APPROVED

September 15, 2014
DATE

