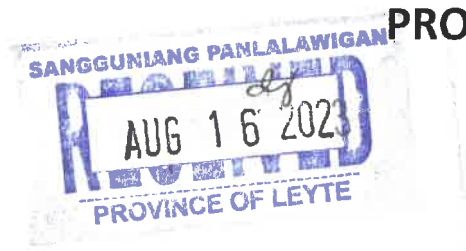


12

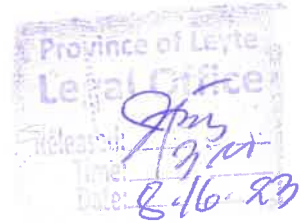
PROVINCE OF LEYTE  
Palo, Leyte

Item No.: 12  
Date: AUG 22 2023



**PROVINCIAL LEGAL OFFICE**

2<sup>nd</sup> INDORSEMENT  
August 15, 2023



Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 476-080523 of the Sangguniang Bayan of Palompon, Leyte, with the following comments/opinions:

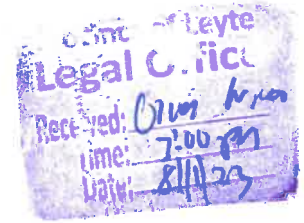
1. That Ordinance No. 2023-16 is an exercise of the power to create sources of revenue and to levy taxes, fees and charges, consistent with the basic policy of local autonomy (Section 129, Chapter 1, Title one, Book 2, R.A. 7160);
2. That Section 13 of this ordinance imposes "Tax on operators of PUV" for maintaining Booking offices, terminals or waiting stations. The Provincial Legal office is of the opinion that Business permit fee is proper for engaging in the business of carrying passengers, while property tax is proper for the booking offices, terminals or waiting stations;
3. That the Ordinance imposes a fee on the practice of Occupation or calling not requiring government examination. The collection of these fees are reposed on the Province and not relegated in the municipalities and thus should be revised;

4. That Section 70 of the Ordinance imposes fees on Agricultural Machinery and other heavy equipment that is rented out. The Provincial Legal Office is of the opinion that a Legal Basis therefor is necessary;

**ATTY. JOSE RAYMUND A. ACOL**  
Asst. Provincial Legal Officer




Republic of the Philippines  
PROVINCE OF LEYTE  
Tacloban City



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1<sup>ST</sup> INDORSEMENT  
11 August 2023

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **MUNICIPAL ORDINANCE NO. 476-080523** of the **MUNICIPALITY OF PALOMPON, LEYTE**, entitled: **2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON.**

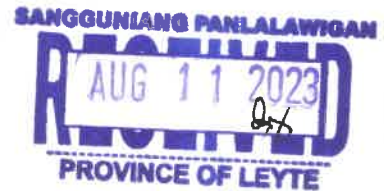
  
**FLORINDA JIL S. UYVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
Municipality of Palompon  
-o0o-

## Office of the Sangguniang Bayan

1<sup>st</sup> Endorsement  
August 8, 2023



**THE PROVINCIAL SECRETARY**  
4<sup>th</sup> Floor, Provincial Government Complex  
Palo, Leyte

**Sir/Madam:**

Forwarding herewith sixteen (16) copies of the **Municipal Resolution No. 639-080523** embodying **Municipal Ordinance No. 476-080523**, entitled "**2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON**" for review by the Sangguniang Panlalawigan.

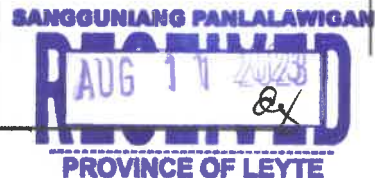
  
**DEBBY ANN C. DIGNOS**  
Sangguniang Bayan Secretary-Des.

Enclosed:

1. Certification of Publication
2. Certification of Public Hearing
3. Committee Report
4. Minutes of the Public Hearing
5. Attendance



Republic of the Philippines  
 Province of Leyte  
 Municipality of Palompon  
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**OFFICE OF THE SANGGUNIANG BAYAN**

**SANGGUNIANG RESOLUTION NO. 639-080523**

A RESOLUTION APPROVING MUNICIPAL ORDINANCE NO. **476-080523** ENTITLED  
 "2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON"

WHEREFORE, *on MASS motion* . . . . .

BE IT RESOLVED AS IT IS HEREBY RESOLVED, to approve Municipal Ordinance No. 476-080523, to wit:

**MUNICIPAL ORDINANCE NO. 476-080523**

**2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON**

Be it ordained by the Sangguniang Bayan of the Municipality of Palompon, Province of Leyte,  
 that

**CHAPTER I. GENERAL PROVISIONS**

**Article I. Short Title and Scope**

**Section 1. Short Title.** This ordinance shall be known as the Revenue Code of the Municipality of Palompon, Province of Leyte.

**Section 2. 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 II. Construction of Provisions**

**Section 3. 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 4. 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

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SB Secretary- Designate

Municipal Vice-Mayor

Municipal Mayor

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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 III. 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 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.

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

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

(e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of 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 privilege 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;

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Municipal Vice-Mayor

Municipal Mayor

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(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;

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(m) *Privilege* means an authority granted by the Sangguniang Bayan as a peculiar benefit, advantage or favor.

SB Member  


(n) *Persons* mean every natural or juridical being, susceptible of 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.

  
SB Member

(p) *Resident* refer to natural persons who have resided in the Municipality of Palompon where they exercise their civil rights, fulfill political and civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in the municipality.

SB Member  


(q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

  
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(r) *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.

SB Member  


(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 governmental needs.

  
SB Secretary- Designate

(t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

(u) *Surcharge* is an additional charge to the amount imposed on a person/business who fails to pay on due date.

  
Municipal Vice-Mayor

**CHAPTER II. TAXES ON BUSINESS**  
**Article IV. Graduated Tax on Business**

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

  
Municipal Mayor

(a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of mobile, billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

SB Member  




(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 there under;

(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 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.

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Municipal Vice-Mayor

Municipal Mayor

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(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 foods 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 specialty contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; person engaged in drilling of ground for laying of water, 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, glass trading 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, 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; customized printing, printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue, printing, recopying, or photocopying services, networking services, video games, 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

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Municipal Vice-Mayor

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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 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;

(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 or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

(q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road 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 peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(s) *Public Market* 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.

(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, worth, 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

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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 orders 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) *Water Processor* means a person/corporation who engages in water processing, refilling, purifying and its related activities

(y) *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;

(z) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

**Section 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:

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

**Amount of Gross Sales / Receipts**

**For the Preceding Calendar Year:**

**Tax Per Annum**

Less than 10,000.00	P 181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00

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SB Secretary- Designate

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Municipal Vice-Mayor

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Municipal Mayor

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 SB Member	100,000.00 or more but less than 150,000.00 150,000.00 or more but less than 200,000.00 200,000.00 or more but less than 300,000.00 300,000.00 or more but less than 500,000.00 500,000.00 or more but less than 750,000.00	2,420.00 3,025.00 4,235.00 6,050.00 8,800.00	 SB Member
 SB Member	750,000.00 or more but less than 1,000,000.00 1,000,000.00 or more but less than 2,000,000.00 2,000,000.00 or more but less than 3,000,000.00 3,000,000.00 or more but less than 4,000,000.00 4,000,000.00 or more but less than 5,000,000.00 5,000,000.00 or more but less than 6,500,000.00	11,000.00 15,125.00 18,150.00 21,780.00 25,410.00 26,812.50	 SB Member
 SB Member	6,500,000.00 or more	26,812.50	 SB Member















At a rate not exceeding forty one and one fourth percent (41.25% of 1%) of one percent (1%)

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

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

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

 SB Secretary- Designate	Less than 1,000.00 1,000.00 or more but less than 2,000.00 2,000.00 or more but less than 3,000.00 3,000.00 or more but less than 4,000.00 4,000.00 or more but less than 5,000.00 5,000.00 or more but less than 6,000.00 6,000.00 or more but less than 7,000.00 7,000.00 or more but less than 8,000.00 8,000.00 or more but less than 10,000.00 10,000.00 or more but less than 15,000.00 15,000.00 or more but less than 20,000.00 20,000.00 or more but less than 30,000.00	P 19.80 36.30 55.00 79.20 110.00 133.10 157.30 181.50 205.70 242.00 302.50 363.00	 SB Member
 Municipal Vice-Mayor			 SB Member
 Municipal Mayor			 SB Member

 SB Member	30,000.00 or more but less than 40,000.00	484.00	 SB Member	
	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		
 SB Member	150,000.00 or more but less than 200,000.00	2,662.00	 SB Member	
	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		
 SB Member	1,000,000.00 or more but less than 2,000,000.00	11,000.00	 SB Member	
	2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)		
	<p>The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.</p>			
 SB Member	<p>(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;</p>			 SB Member
 SB Secretary- Designate	(1) Rice and Corn;		 SB Member	
	(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;			
 Municipal Vice-Mayor	(4) Laundry soap, detergents, and medicine;		 SB Member	
	(5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;			
 Municipal Mayor	(6) Poultry feeds and other animal feeds;		 SB Member	
	(7) Poultry and Piggery			

(8) School supplies; and

(9) Cement

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

(d) On retailers.

**Gross Sales/Receipts for the**

**Preceding year**

**Rate of Tax Per Annum**

400,000.00 or less

2%

More than 400,000.00

1%

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.

**Gross Sales/Receipts for the**

**Preceding Calendar Year**

**Amount of Tax Per Annum**

Less than 5,000.00

P 30.25

5,000.00 or more but less than 10,000.00

67.65

10,000.00 or more but less than 15,000.00

114.95

15,000.00 or more but less than 20,000.00

181.50

20,000.00 or more but less than 30,000.00

302.50

30,000.00 or more but less than 40,000.00

423.50

40,000.00 or more but less than 50,000.00

605.00

50,000.00 or more but less than 75,000.00

968.00

75,000.00 or more but less than 100,000.00

1,452.00

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SB Secretary- Designate

Municipal Vice-Mayor

Municipal Mayor

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Municipal Mayor

100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	12,650.00 plus 55% of 1% in excess of 2,000,000.00

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**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.**

***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 the businesses hereunder enumerated:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke/videoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as




country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries 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, optical clinic, veterinary clinic;
- Operators of Cable Network System
11. Operators of computer services establishment
  12. General consultancy services
  13. Only one table is allowed for mahjong permittee
  14. All other similar activities consisting essentially of the sales of services for a fee.


**Gross Sales/Receipts for the  
Preceding Calendar Year**


**Amount of Tax Per Annum**


Less than 5,000.00	P	30.25
5,000.00 or more but less than 10,000.00		67.65


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 SB Secretary Designate


 Municipal Vice-Mayor


 Municipal Mayor

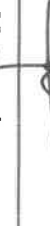
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**Section 9. Imposition of Tax Mobile Trader.** There is hereby imposed a minimum payment of P500.00 which he can do business for a maximum of 7 days counted on the face of the receipt.

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**Section 10. Imposition of Tax Food Trader.** There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts.

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**Section 11. Time of Payment.** The tax shall be paid upon the issuance of the Mayor's Permit to do business in the city/municipality.

**Section 12. 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.

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**Tax on Operators of Public Utility Vehicles**

**Section 13. 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:

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Air-conditioned buses	P	800.00 per unit
Buses without air conditioning		220.00 per unit
Mini buses		150.00 per unit
Jeepneys/AUVs		110.00 per unit
Taxis/Van		330.00 per unit

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SB Secretary- Designate  
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**Section 14. Time of Payment.** The tax shall be paid within the first twenty (20) days of January of each year.

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Municipal Vice-Mayor  
*[Signature]*

**Tax on Ambulant and Itinerant Amusement Operators**

**Section 15. Imposition of Tax.** There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Municipal Mayor  
*[Signature]*

Circus, carnivals, or the like per day	P	55.00
Merry-Go-Round, roller coaster, ferris wheel,		

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swing, shooting gallery and other similar contrivances per day	22.00
Sports contest/exhibitions per day	550.00
Mahjong per table	550.00
Socio-cultural activities per day	200.00

**Section 16. Time of Payment.** The tax herein imposed shall be payable before engaging in such activity.

**Tax on Mining Operations**

**Section 17. 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, limestone, granite, volcanic cinders, basalt, tuff, and rock phosphate.

**Section 18. Imposition of Tax.** There is hereby levied an annual tax at the rate of Two percent (2%) based on the gross receipts for the preceding year of mining operations.

**Section 19. 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 20. Exclusion.** Extractions of the following are excluded from the coverage of the tax levied herein:

- (a) 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 21. 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 22. 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, condemnation, 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.

**[Department of Finance Local Finance Circular No. 2-09 has the following provisions:**

**Section 23. 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 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 24. 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 25. 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 26. Definitions.** When used in this Section

(a) *Forest Products* means timber, pulp-wood/chip wood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, rattan or other forest growth such as

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grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

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(b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

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**Section 27. 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.

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**Section 28. 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.

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**Tax on Newly-Started Business**

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SB Member

**Section 29. Tax on Newly-Started Business.** In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

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**Article VI. Exemptions**

*[Signature]*  
SB Secretary- Designate

**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 IV and Article V.

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**Article VII. Situs of Tax**

*[Signature]*  
Municipal Vice-Mayor

**Section 31. 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:

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

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

*[Signature]*  
Municipal Mayor

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

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 is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For 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 7 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 city or 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 city or municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy

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percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

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

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

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

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

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 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.

(a) Situs or Place of Payment of Business Tax on Construction Contractors – For the purpose of collection of the business tax on construction contractors, the following rules shall apply:

1.) On Domestic Construction Projects – For projects bided and implemented within the territorial jurisdiction of the Philippines:

1.1 All gross receipts realized from domestic projects or contracts undertaken by the branch office shall be recorded in the said branch office and the tax thereon shall be payable to the city or municipality where the said branch is located; and

1.2 In cases where there is no branch office, the gross receipts from domestic projects or contracts shall be recorded in the Head/Principal Office and the same shall be allocated as follows:

a. Thirty percent (30%) of the gross receipts shall be taxable by the city or municipality where the principal office is located; and

b. Seventy percent (70%) of the gross receipts shall be taxable by the city or municipality where the project office is located.

2.) On Overseas Construction Projects – For construction projects undertaken by a Philippine-based construction contractor outside the territorial boundaries of the Philippines, as well as construction contracts involving fabrication works with attendant installation works outside the Philippines, which are paid for in accepted freely convertible foreign currency:

2.1 In the case of overseas construction projects, the construction contractors shall declare separately the gross receipts realized therefrom, which shall not be subject to the business tax;

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2.2 In the case of pre-fabricated which are paid for in accepted freely convertible foreign currency with attendant installation works outside the Philippines, the gross receipts realized therefrom shall be subject to not more than one-half (1/2) of the rate under paragraph (1) of this Section; and

2.3 In case there is transfer or relocation of the Head/Principal Office or of any branch to another city or municipality, the construction contractor shall give due notice of such transfer or relocation to the cities or municipalities concerned at least fifteen (15) days before such transfer or relocation is affected.

6. The foregoing sales allocation under paragraph (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 dais factory shall be taxable by this municipality along with the sales made in the principal office.

(c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article IV, Chapter II of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

**Article VIII. Payment of Business Taxes**

**Section 32. 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

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

**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.

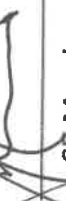
(b) *Issuance and Posting of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

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.

  
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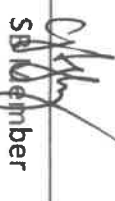
  
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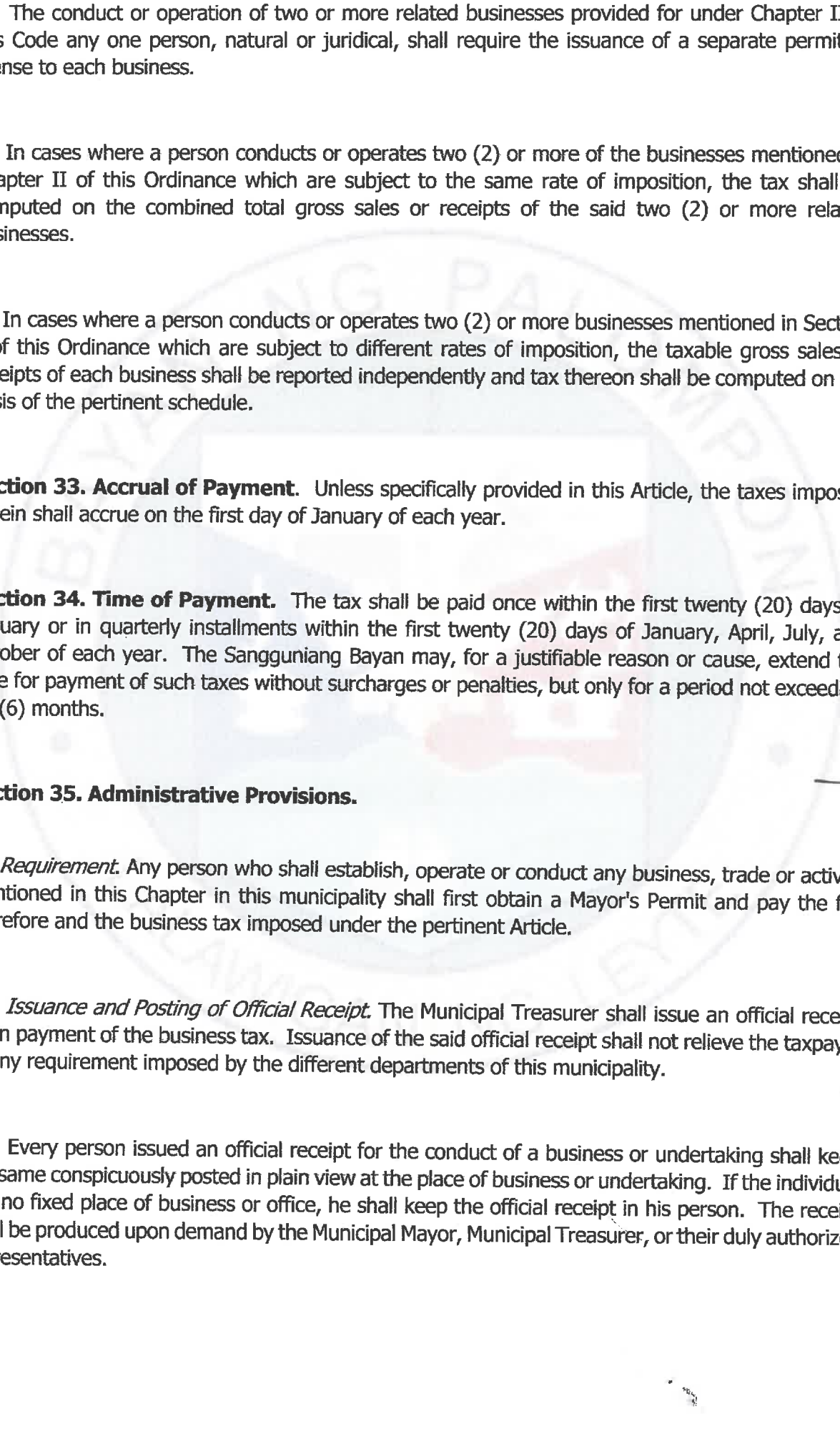
  
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(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty Pesos (P50.00).

(g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made, provided that all necessary documents and clearances will be complied.

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(h) *Retirement of Business.*

- (1) Any person natural or juridical, subject to the tax on business under Article IV, Chapter II of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the immediately preceding year and 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, only be considered by the LGU concerned as new business and shall comply all necessary documents 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.
- (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 therefore.
- (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 immediately preceding year and 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 IX. 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.

*[The PIL technique makes use of easily verifiable indicators as means for determining gross sales.*

*It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation.*

*The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others.*

*The indicators will also depend on the nature of the business.*

*The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.]*

**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 X. 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 the municipality.

**Section 39. 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 size are here by adopted:

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SB Secretary- Designate

Municipal Vice-Mayor

Municipal Mayor

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Municipal Vice-Mayor  
Municipal Mayor








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<u>Enterprise Scale</u>	<u>Asset Limit</u>	<u>Work Force</u>
Micro-Industries	P150,000 and below	No Specific
Cottage Industries	Above P150,000 to P1.5M	Less than 10
Small-Scale Industries	P1.5 to P15M	10 – 99
Medium-Scale Industries	P15 to P60M	100 – 199
Large-Scale Industries	Above P60M	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 Industries	P 7,400.00
Cottage Industries	11,840.00
Small-Scale Industries	16,280.00
Medium-Scale Industries	22,200.00
Large-Scale Industries	26,640.00
2. On Banks	
Rural, Thrift and Savings Banks	3,256.00
Commercial, Industrial and Development Banks	5,180.00
Universal Banks	8,140.00
3. On Other Financial Institutions	
Small	2,220.00
Medium	3,700.00
Large	5,180.00
4. On Contractors/Service Establishments	
Micro-Industries	814.00
Cottage Industries	2,220.00
Small-Scale Industries	4,440.00
Medium-Scale Industries	5,920.00
Large-Scale Industries	7,400.00
5. On Wholesalers/Retailers/Dealers or Distributors	

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 Municipal Mayor

	Micro-Industry	814.00	
	Cottage Industries	1,480.00	
	Small-Scale Industries	2,960.00	
	Medium-Scale Industries	4,440.00	
	Large-Scale Industries	5,920.00	
6.	On Transloading Operations		
	Medium	2,960.00	
	Large	5,920.00	
7.	Other Businesses		
	Micro-Industries	148.00	
	Cottage Industries	P 296.00	
	Small-Scale Industries	592.00	
	Medium-Scale Industries	1,184.00	
	Large-Scale Industries	1,480.00	
8.	Other Businesses engaged on Computer Services/Internet Café/Video Games/Videoke		
	Per Computer Unit	300.00	
	Per Videoke Unit	500.00	
	Per Video Game Unit	500.00	
9.	Other Kinds of Amusements, Sports and Games		
	Ferias	1,480.00	
	Billiard/Pool per table	500.00	
	Darts	200.00	
	Musical Band/Entertainment Show	3,000.00	
	Special Permits	296.00	
10.	Other Businesses engaged on Telecommunication		
	Per Cell Site	1,480.00	
	Radio and TV Station	1,480.00	
11.	Other Businesses engaged on Private Learning Institutions/Religious Sect		
	Private Learning Institution	500.00	

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Religious Sect 300.00

12. Other Social and Financial Institution

Automated Teller Machines (ATM) per unit	1,000.00/unit
Cooperative	1,000.00
Foundation	500.00
Social Work without Accommodation	500.00

*[The rates of Mayor's Permit fees may also be based on any reasonable classification, e.g., on type of business as indicated above (without sub-classification as cottage, small, medium, or large).*

*Mayor's Permit fees cannot, however, be based on gross sales/receipts or on capital investment.*

*For ease in administration and for practical reasons it is not advisable to base Mayor's Permit fees on activities conducted or commodities traded in a business.*

*A basic rule in fixing regulatory fees is that the fee should be commensurate to the cost of regulation and surveillance.]*

**Another set of Mayor's Permit Fees may be set for the so-called "sin" goods and activities. Because of the "social dimensions" involved it is justifiable to fix higher rates of permit fees. Included in this class of businesses are:**

Retail dealers in foreign liquors	P	740.00
Retail dealers in domestic liquors		296.00
Tobacco dealers		296.00
Amusement places		
Golf Courses, etc.		1,480.00

**Section 40. 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

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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 41. 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.

#### ❖PRE-REQUISITE REQUIREMENT FOR NEW BUSINESS

- a. Barangay Business Certification – Interposing No Objection for Business Operation
- b. DTI/SEC/CDA Registration
- c. CCTV Installation – based on capitalization
- d. Locational and Zoning Clearance – Issued by MPDO
- e. Building Clearance
- f. Sanitary Permit (RHU)
- g. WASH/MENRO/Tourism Council Clearances and SB Franchise if applicable
- h. *Fire Safety Inspection Certificate (BFP)*

#### ❖Endorsement from Other Offices

- a. Water Administration Services of Hinablayan (WASH) Clearance
  - Water Refilling
  - Car Wash
- b. MENRO Clearance for
  - Chainsaw Operator
  - Live Stock Farming
- c. Tourism Council Clearance (Tourism Related Businesses)
  - Travel Agency
  - Hotels, Pension Houses, Lodging Houses, INN's, Home Stay
  - Catering Services and Food Establishments
  - Utility Vehicle Operator
  - Resorts
  - Sea Transport Operator
  - Floating Cottage

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- Spring Resort
- Souvenir Shop
- Scuba Diving Services

d. SB Franchise

- a. Floating Cottage
- b. Beach Resort
- c. Fish Cages/Pens/Artificial Fish Corals
- d. Water Drilling
- e. Cockpit and Commercial breeding of game cock

❖ Other Businesses Compliance to National Laws


- a. SEA TRANSPORT OPERATOR - Marina Documents
- b. UV EXPRESS OPERATOR – LTO and LTFRB Documents
- c. LIVESTOCK FARMING - DENR (ECC/CNC)
- d. MICRO-FINANCE/LENDING - SEC (Letter of Authority)
- e. PAWNSHOP, MONEY SHOPS, REMITTANCE TRANSFER COMPANY with virtual currency exchanger and foreign exchange dealer
  - MAIN HEAD OFFICE
  - b. BSP (Certificate of Registration & Certification of Authority)
  - BRANCH OFFICE
  - c. Banko Sentral ng Pilipinas (BSP) Letter on the Issuance of Code/Branch Code
  - d. Valid Provisional COA
- f. LIQUID FUELS RETAIL OUTLET
  - Environmental Compliance Certificate (DENR)
  - Fire Training Certificate of Personnel (BFP)
- g. LPG RETAIL OUTLET
  - Environmental Compliance Certificate (DENR)
  - Fire Training Certificate of Personnel (BFP)


❖ PRE-REQUISITE REQUIREMENTS FOR BUSINESS RENEWAL

- a. Affidavit of Consent for Access on CCTV Records
- b. Locational and Zoning Clearance – Issued by MPDO
- c. Building Clearance
- d. Sanitary Permit (RHU)
- e. WASH/MENRO/Tourism Council Clearances and SB Franchise if applicable
- f. Fire Safety Inspection Certificate (BFP)
- g. Income Tax Return (ITR)/Financial Audited Statement
- h. BIR Registration

  
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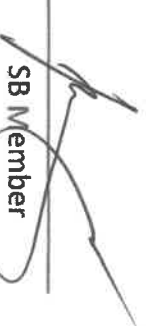
  
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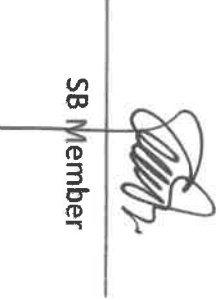
  
Municipal Vice-Mayor

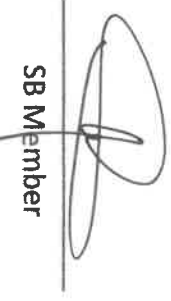
  
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i. SSS Clearance and Philhealth/Certificate of Good Payment Standing for personnel

❖ Endorsement from Other Offices

a. Water Administration Services of Hinablayan (WASH) Clearance

- Water Refilling
- Car Wash

b. MENRO Clearance for

- Chainsaw Operator
- Live Stock Farming

c. Tourism Clearance (Tourism Related Businesses)

- Travel Agency
- Hotels, Pension Houses, Lodging Houses, INN's, Home Stay
- Catering Services and Food Establishments
- Utility Vehicle Operator
- Resorts
- Sea Transport Operator
- Floating Cottage
- Spring Resort
- Souvenir Shop
- Scuba Diving Services

d. SB Franchise

- a. Floating Cottage
- b. Beach Resort
- c. Fish Cages/Pens/Artificial Fish Corals
- d. Water Drilling
- e. Cockpit and Commercial breeding of game cock

❖ Other Businesses Compliance to National Laws

- a. SEA TRANSPORT OPERATOR - Marina Documents
- b. UV EXPRESS OPERATOR – LTO and LTFRB Documents
- c. LIVESTOCK FARMING - DENR (ECC/CNC)
- d. MICRO-FINANCE/LENDING - SEC (Letter of Authority)
- e. PAWNSHOP, REMITTANCE TRANSFER COMPANY with virtual currency exchanger and foreign exchange dealer
  - MAIN HEAD OFFICE
  - b. BSP (Certificate of Registration & Certification of Authority)

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- BRANCH OFFICE
  - d. Banko Sentral ng Pilipinas (BSP) Letter on the Issuance of Code/Branch Code
  - d. Valid Provisional COA

- g. LIQUID FUELS RETAIL OUTLET
  - Certificate of Compliance (DOE)
  - Fire Training Certificate of Personnel (BFP)

- g. LPG RETAIL OUTLET
  - Certificate of Compliance (DOE)
  - Fire Training Certificate of Personnel (BFP)

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 declaration 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 and/or has pending cases for violation of an ordinance or regulation governing permits;
- (2) Any person whose business establishment or undertaking does not conform to 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.

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.

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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 Fifty Pesos (P 50.00).

(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 and upon the recommendation of any endorsing office national and local;
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 Bayan.

(g) **Closure of Establishment.** The Municipal Mayor may order the closure of the business establishment the business permit of which is revoked, without prejudice to the criminal prosecution of the permittee under this ordinance.

### Section 42. Rules and Regulations on Certain Establishments.

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia, bakeshops/bakeries, or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every three (3) months.

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

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

**Article XI. 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 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 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 pays therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	P 74.00
Measure over one (1) meter	89.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	74.00
Over ten (10) liters	89.00
(c) For liquid fuel dispenser per unit	200.00
(d) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	100.00
With capacity of more than 30 kg. But not more than 300 kg.	200.00
With capacity of more than 300 kg. but not more than 3,000 kg.	500.00
With capacity of more than 3,000 kg.	1,000.00
(e) For sealing apothecary balances of precision	148.00
(f) For sealing scale or balance with complete set of weights:	
For each scale or balances or other Balances with complete set of weights	
For use therewith	148.00
For each extra weight	44.00

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(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of fifty pesos (P50.00) 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 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 therefore 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 sealed 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.

(b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.

(c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

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

**Section 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 of weight and measure has officially been tested, calibrated, sealed or inspected;

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b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

c.) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;

d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain if with intention to use any scale, balance, weight or measure that has not been sealed or previously sealed, the license therefore 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.

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**Section 51. Penalties**

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 50 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 50 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 50 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..

**[This Article has updated to conform to the provisions of the Consumer Act of 1992, Republic Act No. 7394.]**

**Article XII. Building Permit**

**Section 52. Imposition of Fee.** There shall be fees collected from each applicant for the following items indicated below:

- 1. Building Permit
  - a. Permit Fees - pursuant to National Building Code
  - b. Administrative Fines and Penalties - pursuant to National Building Code
- 2. Certificate of Occupancy
  - a. Permit Fees - pursuant to National Building Code
- 3. Certification
  - a. Certificate of Electrical Inspection P 100.00
  - b. Certificate of Distance 100.00
  - c. Certification of Building Permit 100.00
  - d. Certificate of Non-Issuance 100.00
  - e. OBO Clearance for business (new and renewal)
    - e.1 Certification Fee 100.00
    - e.2 Inspection Fees
      - a.) Floor area of up to 100.00 sq. meters 120.00
      - b.) Above 100.00 sq. meters up to 200.00 sq. meters 240.00
      - c.) Above 200.00 sq. meters up to 350.00 sq. meters 480.00
      - d.) Above 350.00 sq. meters up to 500.00 sq. meters 720.00
      - e.) Above 500 sq. meters up to 750.00 sq. meters 960.00
      - f.) Above 750.00 sq. meters up to 1,000.00 sq. meters 1,200.00
      - g.) Every 1,000 sq. meters or its portion in excess of 1,000 sq. meters 1,200.00

**Section 53. 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 54. Administrative Provisions.** In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Office of the

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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 but 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 55. 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 XIII. Permit Fee for Locational Clearance**

**Section 56. Imposition of Fee.** There shall be collected the following fees for the issuance of zoning/locational clearance.

1. Single residential structure attached or detached		
1.1 P 100,000 and below	P	296.00
1.2 Over P100,000 to P 200,000		592.00
1.3 Over P 200,000		740.00 + 1/10 of 1%
of cost in excess of P 200,000		
2. Apartments/Townhouses		
2.1 P 500,000 and below		1,480.00
2.2 Over P500,000 to P2 million		2,220.00
2.3 Over P 2 million		3,700.00 + 1/10 of 1%
of cost in excess of P 2M regardless of number of doors		


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 SB Member	3. Dormitories 3.1 P 2 million and below 3.2 Over P 2 million of cost in excess of P 2M regardless of number of doors	3,700.00 2,960.00 + 1/10 of 1%	 SB Member
 SB Member	4. Institutional, Project cost of which is 4.1 Below P 2 million 4.2 Over P 2 million of cost in excess of P 2M	2,960.00 2,960.00 + 1/10 of 1%	 SB Member
 SB Member	5. Commercial, Industrial, Agro-Industrial Project cost of which is 5.1 Below P 100,000 5.2 Over P 100,000 to P500,000 5.3 Over P 500,000 to P 1 million 5.4 Over P 1 million P 2 million 5.5 Over P 2 million of cost in excess of P 2M	1,480.00 2,220.00 2,960.00 4,440.00 7,400.00 + 1/10 of 1%	 SB Member
 SB Member	6. Special Uses/Projects 6.1 Below P 2 million 6.2 Over P 2 million of cost in excess of P 2M	7,400.00 7,400.00 + 1/10 of 1%	 SB Member
 SB Secretary- Designate	7. Locational Clearance for Business (New, Change Name and Change Location) (Commercial, Industrial, Agro-Industrial) 7.1 Below ₱100,000.00 7.2 Over ₱100,000.00 to ₱500,000.00 7.3 Over ₱500,000.00 to ₱1 million 7.4 Over ₱1 million to ₱2 million 7.5 Over ₱2 million	₱1,480.00 2,220.00 2,960.00 4,440.00 7,400.00 + 1/10 of 1% of cost in excess to ₱2 million	 SB Member

**Section 57. Zoning Permits.**

**ZONING PERMITS**

Municipal Mayor	Fee	Amount of Processing & Tax/Annum	Inspection	SB Member
 Municipal Mayor	1. Residential			 SB Member

 SB Member	a. Construction on corners of Municipal Streets, National Roads & Barangay Streets:	1. Not more than 200 sq.m. 111.00 2. For every 50 sq. m. in excess of 200 sq. m. 30.00	111.00	 SB Member	
 SB Member	b. Along municipal Streets:	1. Not more than 200 sq. m. P 74.00 2. For every 50 sq. m. in excess of 200 sq.m. 23.00	74.00	 SB Member	
 SB Member	c. Along National Road & Barangay Streets:	1. Not more than 200 sq.m. 74.00 2. For every 50 sq.m. in excess of 200 sq.m. 23.00	74.00	 SB Member	
 SB Member	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	45.00	 SB Member	
 SB Member	2. Commercial Building	a. On corners of Municipal, National and Barangay Roads and Streets:	1. Not more than 200 sq.m. 296.00 2. For every 50 sq.m. in excess of 200 sq.m. 74.00	296.00	 SB Member
 SB Secretary- Designate	b. Along Municipal, National Road and Barangay Road and streets:	1. Not More than 200 sq.m. 222.00 2. For every 50 sq.m. in excess of 200 sq.m. 30.00	148.00	 SB Member	
 SB Secretary- Designate	c. All Commercial building not falling under "a" and "b" above:	1. Not more than 200 sq.m. 163.00 2. For every 50 sq.m. in excess of 200 sq.m. 30.00	148.00	 SB Member	
 Municipal Vice-Mayor	<b>Section 58. Time of Payment.</b> The fees in this Article shall be paid to the Municipal Treasurer.				
 Municipal Vice-Mayor	<b>Section 59. Administrative Provision.</b> 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.				
<b>Article XIV. Approval of Subdivision Plans</b>					
 Municipal Mayor	<b>Section 60. Imposition of Fees.</b> There shall be collected the following fees for the processing and approval of subdivision plans'				

4. Approval of Subdivision Plan

4.1 Preliminary Approval and Locational Clearance and (PALC) Preliminary

Subdivision Development Plan (PSDP) 370.00/ha.  
or fraction thereof

Inspection fee regardless of density 1,480.00/ha.

5. Final approval and Development Permit regardless of density

P 2,960.00/ha.

Additional Fee on Floor Area of Houses and Building sold

3.00/sq.m.

Inspection fee regardless of density

1,480.00/ha.

(Not applicable for projects inspected for PALC application)

6. Alteration of Plan (affected areas only)

Same as Plan Approval and Development Permit

2,960.00/ha.

7. Certificate of Registration Processing Fee

2,960.00/ha.

8. License to Sell

222.00

9. Additional fee on Floor Area of Houses and Buildings sold with lot

15.00/sq.

Inspection fees

1,200.00

10. Certificate of Completion Certification fee

140.00

Processing Fee

2,400.00

11. Extension of Time to Develop

420.00

Inspection fee (affected areas only regardless of density)

1,200.00

**Section 61. Time of Payment.** The fees in this Article shall be paid to the Municipal Treasurer.

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**Section 62. 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 XV. Permit Fees on Tricycle Operation**

**Section 63. 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 64. Imposition of Fees.** There shall be collected an annual fee for the operation of tricycle-for-hire. All public Utility Tricycle, each application for the registration Tricycle, breakdown as follows:

a. Registration Fee	P 400.00
b. Issuance of Body Number	300.00
c. Barangay Clearance - Palompon Address (Good Moral Character)	100.00
d. Mayor's Permit	100.00
e. Garbage Fee	720.00

**Section 65. Time of Payment.**

(a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.

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(b) The issuance of Motorized Tricycle Operations Permit (MTOP) based on the approved number of units per zone.

**Section 66. 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 oversee the following conditions:

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 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 often than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. The grantee of the MTOP shall carry common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators/Association 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 the municipality.
8. Regulate the number of units of motorized vehicle plying within the municipality.
  - a. Palompon-San Juan-Sabang route = 65 units
  - b. Palompon-Tinabilan-Lomonon route = 65 units

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- c. Palompon-San Miguel-Liberty route = 70 units
- d. Palompon-Himarco route = 15 units
- e. Palompon-Cantandoy-Rizal-Taberna route = 35 units

Note: There shall be an allowable increase in the number of units in every three (3) years on the following routes:

- a. Palompon-San Juan-Sabang route = 1 unit
- b. Palompon-Tinabilan-Lomonon route = 2 units
- c. Palompon-San Miguel-Liberty route = 1 unit
- d. Palompon-Himarco route = 1 unit
- e. Palompon-Cantandoy-Rizal-Taberna route = 1 unit

**Article XVI. Permit Fee on Pedaled Tricycle**

**Section 67. Imposition of Fee.** All public Utility Pedicabs (pot-pots) operators are required to register with the Civil Security Unit per annum. Each application for the registration of Public Utility pedicab shall be subject to the following fees:

- |  |         |
|--|---------|
| a. Registration Fee  | P 60.00 |
| b. Issuance of Body Number   | 90.00   |
| c. Barangay Clearance - Palompon Address<br>(Good Moral Character) | 100.00  |
| d. Mayor's Permit  | 50.00   |

**Section 68.** 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 License | 30.00 |
| b. Mayor's Permit   | 50.00 |
| c. ID               | 30.00 |

**Section 69. 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 and twenty-five percent (25%) surcharge beyond January 20 of every year.

For pedaled tricycle newly acquired thru purchase, transfer of rights and businesses similar in nature, the necessary permits must be secured before the operation.

**Section 70. Administrative Provisions.**

The Civil Security Unit shall keep a register of all pedaled tricycles containing information such as the name and address of the owner and the body number of the unit.

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

**Section 71. 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 72. Imposition of Fees.** There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

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

- |    |                           |   |           |
|----|---------------------------|---|-----------|
| 1. | Application filing fee    | P | 1,000.00  |
| 2. | Annual cockpit permit fee |   | 12,000.00 |

(b) From cockpit personnel

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

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**Section 73. Time and Manner of Payment.**

(a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.

(b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.

(c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

**Section 74. 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 75. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

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**Article XVIII. Special Permit Fee for Cockfighting**

**Section 76. Definitions.** When used in this Article.

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

(b) Local Derby is an invitational cockfight participated in by game cockers 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 77. Imposition of Fees.** There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi sa Barangay)	P	1,000.00
(b)	Special Derby Assessment from Promoters of -		
	Two-Cock Derby		5,000.00
	Three-Cock Derby		8,000.00
	Four-Cock Derby		10,000.00
	Five-Cock Derby		15,000.00

**Section 78. 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 79. 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 80. 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

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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.

**Section 81. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl 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 XIX. Permit Fee for Other Regulatory Fee (s)**

- Subject to the provisions of Book II of the Local Government Code of 1991, grant the exclusive privilege of constructing artificial fish corrals or fish pens, or the taking or catching of bangus fry, prawn fry or kawag-kawag or fry of any species or fish within the municipal waters.
- Authorize the establishment, maintenance and operation of ferries, wharves, and other structures, and marine and seashore or offshore activities intended to accelerate productivity.

a.) Fish pens/Cages, Floating Cottage and businesses similar in nature 5.00/sq.m.

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

**Section 82. 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/Annum
(a) On employees and workers in generally Considered "Offensive and Dangerous Business Establishments"	P 100.00

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 Municipal Vice-Mayor  
 Municipal Mayor

- (b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public 100.00
- (c) On employees and Workers in food or eatery establishment 100.00
- (d) On employees and workers in night or night and day establishment 100.00
- (e) All occupation or calling subject to periodic inspection, regulations by the Municipality, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, computer and cellular phone technicians 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 100.00

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**Section 83. 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 84. 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; 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 o 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 cook or uncooked foods;
- (4) All other food peddlers, including peddlers of seasonal merchandise.

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

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

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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 18<sup>th</sup> birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 82.

**Section 85. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

**Section 86. 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 year.

**Section 87. 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 **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 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 XXI. Registration and Transfer Fees on Large Cattle**

**Section 88. 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.

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**Section 89. 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:

	<u>Amount of Fee</u>
(a) For Original Certificate of Ownership	P 240.00
(b) For Certificate of Transfer	120.00
(c) For Transfer Certificate of Ownership	120.00
(c) For Registration of Private Brand	355.00

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

**Section 90. 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 91. 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 92. 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.

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**Article XXII. Fees on Impounding of Astry Animals**

**Section 93. Definitions.** When used in this Article.

(a) *Astry 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.

(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* includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

**Section 94. Imposition of Fee.** There shall be imposed the following fees for each day or fraction thereof on each head of astry animal found running or roaming at large, or fettered in public or private places:

	<u>Amount of Fee</u>
(a) Large Cattle	P 500.00
(b) Dogs and other small ruminants	500.00 plus one-day community service

**Section 95. 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 96. Administrative Provisions.**

(a) For purposes of this Article, the Barangay Tanods, PNP Personnel or other authorized personnel of the Municipality are hereby authorized to apprehend and impound astry animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astry 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:

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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 97. Penalty.** Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

- |     |   |                  |
|-----|---|------------------|
| (a) | First offense                                     | P 250.00 per day |
| (b) | Second offense                                    | 450.00 per day   |
| (c) | For the third offense and each subsequent offense | 700.00 per day   |

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

**Article XXIII. Permit Fee for Agricultural/Forest Management Machinery and Other Heavy Equipment**

**Section 98. Imposition of Fees.** There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this municipality.

		Rate of Fee Per Annum
1.	Handtractors/Soil Cultivator Machine	P 500.00 excluding fuel and driver, at the expense of the rentee
2.	Light Tractors	500.00
3.	Heavy Tractors	500.00

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4.	Bulldozer	5,000.00
5.	Forklift	3,000.00
6.	Heavy Graders	5,000.00
7.	Light Graders	3,000.00
8.	Mechanized Threshers	500.00
9.	Manual Threshers	500.00
10.	Cargo Truck	1,500.00
11.	Dump Truck	2,000.00
12.	Road Rollers	2,000.00
13.	Payloader	2,000.00
14.	Primemovers/Flatbeds	5,000.00
15.	Backhoe	3,000.00
16.	Rockcrusher	6,000.00
17.	Batching Plant	6,000.00
18.	Transit/Mixer Truck	2,000.00
19.	Crane	5,000.00

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**Section 99. Imposition of Fees.** There shall be collected an annual permit fee engage on chainsaw operation:

a. Chainsaw P 500.00/unit

**Section 100. 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 101. 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 XXIV. Permit fee for the Storage of Flammable and Combustible Materials**

**Section 102. Imposition of Fee.** There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

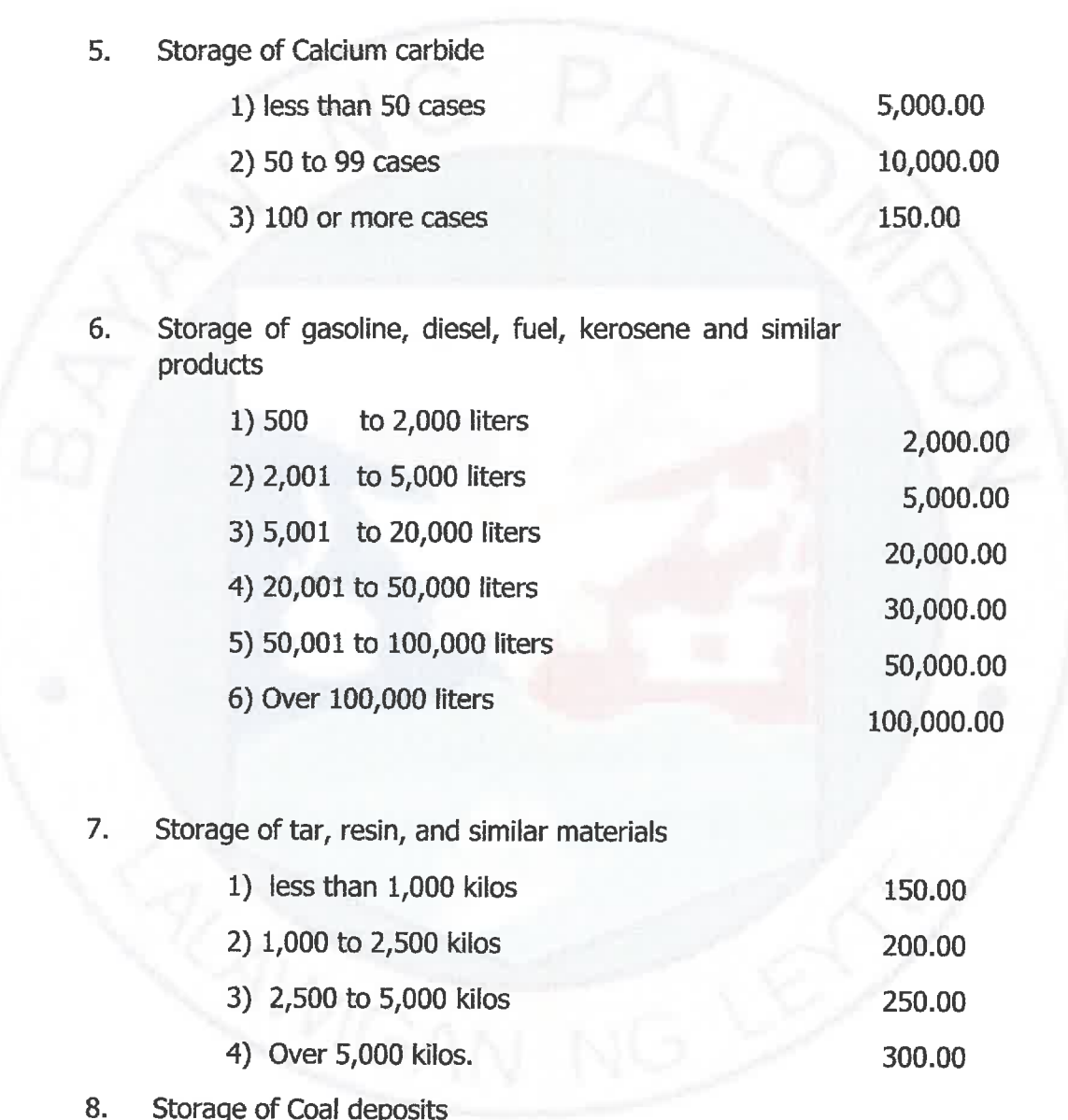
1. Storage of gasoline, naphtha, diesel fuel and similar products:
 

Less than 1,000 liters	P1,000.00
1,000 liter to 5,000 liters	5,000.00
More than 5,000 liters	1.00 per every liter in excess of 5,000 ltrs.
  
2. Storage of other flammable, combustible or explosive substances
  - 1) Less than 1,000 kgs.

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2) More than 1,000 kgs.	5,000.00
	1.00 per every liter in excess of 1,000 kgs.
3. Storage of cinematographic film	200.00
4. Storage of Celluloid	200.00
5. Storage of Calcium carbide	
1) less than 50 cases	5,000.00
2) 50 to 99 cases	10,000.00
3) 100 or more cases	150.00
6. Storage of gasoline, diesel, fuel, kerosene and similar products	
1) 500 to 2,000 liters	2,000.00
2) 2,001 to 5,000 liters	5,000.00
3) 5,001 to 20,000 liters	20,000.00
4) 20,001 to 50,000 liters	30,000.00
5) 50,001 to 100,000 liters	50,000.00
6) Over 100,000 liters	100,000.00
7. Storage of tar, resin, and similar materials	
1) less than 1,000 kilos	150.00
2) 1,000 to 2,500 kilos	200.00
3) 2,500 to 5,000 kilos	250.00
4) Over 5,000 kilos.	300.00
8. Storage of Coal deposits	
1) Below 100 tons	P200.00
2) 100 tons or above	300.00
9. Substance not mentioned above	5,000.00

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**Section 103. 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 104. 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 therefore from the Mayor thru the Chief of the Fire Station, 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 Chief of the Fire Station, 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 Chief of the Fire Station, BFP 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 105. Applicability Clause.** All other matters relating to fire inspection and issuance of permit therefore shall be governed by pertinent provision of PD 1185 (Fire Code of the Philippines) and other existing laws, rules and regulations.

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

**Section 106. 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 1,000.00 /sq.m. per week |
| 2) Other use   | 500.00 /sq.m. per day      |
| 3) for wake and other charitable, religious and educational purposes | - Free                     |

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 107. Time of Payment.** The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

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**Section 108. 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 XXVI. Permit Fee for Excavation**

**Section 109. Imposition of Fee.** There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

(a) For crossing streets with concrete pavement:	Amount of Fee
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	P 500.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	500.00
<b>(b) For crossing streets with asphalt pavement:</b>	
1. Minimum fee	500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	500.00
<b>(c) For crossing the streets with gravel pavement:</b>	
1. Minimum fee	300.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	150.00
<b>(d) For crossing existing curbs and gutters resulting in the damage</b>	<b>600.00</b>
<b>(e) Additional fee for everyday of delay In excess of excavation period provided in the</b>	

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Municipal Mayor

Mayor's permit

2,000.00

- (f) Road Clearing
- Structure Encroachments
- Construction Materials and any other debris
- Vehicles parked in prohibited places
- Drying of Rice
- Conduct of Sports:

- First Offense - Reprimand
- Second Offense - Fine of 2,000.00
- Third Offense - File an Administrative Case

**Section 110. Time and Manner of Payment.** The fee imposed herein shall be paid to the City 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 111. Administrative Provisions.**

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the city streets of Palompon 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 signages must be placed in the area where work is being done.

**Article XXVII. Permit Fee for the Conduct of Group Activities**

**Section 112. 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 therefore 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 demonstration in outdoor, in parks, plazas, roads/streets P 100.00

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- 2. Dances 100.00
- 3. Coronation and ball 100.00
- 4. Promotional sales
  - a. local 500.00
  - b. Multi-national/National Corporations 1,000.00
- 5. Other Group Activities 500.00

**Section 113. 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 114. 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 115. 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.

**CHAPTER IV. SERVICE FEES**

**Article XXVIII. Secretary's Fees**













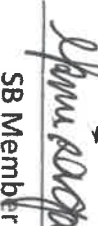
**Section 116. Imposition of Fees.** There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	<u>Amount of Fee</u>
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	P 10.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	100.00

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 SB Member	(c) For certified copies of resolutions, ordinances, and the like, for every page  (per ordinance & resolution maximum of two pages, an additional of 10.00 pesos in every succeeding page)	100.00	 SB Member
 SB Member	(d) Photocopy or any other copy produced by copying machine per page  (Certified photocopy or any other copy produced by copying machine)	50.00	 SB Member
 SB Member	(g) For every Compact Disk (CD) copy of Municipal development plan, Tourism plan, Solid waste management plan, soil suitability classification data and land use plan data  (For every soft copy of Municipal Development Plan, Tourism Plan, Solid Waste Management Plan, soil suitability classification data and land use plan data)	500.00	 SB Member
 SB Member	(h) Certified True Copy of Tax declaration	100.00	 SB Member
	(i) Certificate of No Improvement	100.00	
	(j) Property Holdings	100.00	
	(k) Tracing fee for history of assessment • A Certified True Copy of each Tax Declaration that is included in the tracing must be secured together with Tracing History. Fifty Pesos (50.00) per Tax declaration applies.	100.00	
	(l) Transaction fee per created Tax Declaration	500.00	 SB Member
 SB Secretary- Designate	(m) Inspection fee:		
	➤ Poblacion Barangay	100.00	
	➤ Up to 10km. (two-way)	150.00	
	➤ Up to 15km. (two-way)	200.00	
	➤ Up to 20km. (two-way)	250.00	
	➤ Up to 25km. (two-way)	300.00	
	➤ Up to 30km. (two-way)	350.00	
	➤ Up to 35km. (two-way)	400.00	
	➤ Up to 40km. (two-way)	450.00	
	➤ Up to 45km. (two-way)	500.00	
	➤ Up to 50km. (two-way)	550.00	
	➤ Up to 55km. (two-way)	600.00	
	➤ Up to 60km. (two-way)	650.00	
 Municipal Mayor	(n) Other Certification Fee s	100.00	 SB Member
	(o) Verification Fee	100.00	 SB Member

(p)	Annotation of Mortgages		
	• Below 100,000		100.00
	• 100,000 to 500,000		300.00
	• Above 500,000		500.00
(q)	Cancellation of Mortgages		100.00
(r)	Annotation Fee		100.00
(s)	Cancellation of Tax Declaration		100.00

**Section 117. 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 118. 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 XXIX. Local Civil Registry Fees**

**Section 119. 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	P	150.00
	b. Foreigner		1,000.00
2.	Marriage license fee		150.00
3.	Marriage solemnization fee		200.00
4.	Seminar/Counseling Fee		100.00
5.	Authentication Fee		100.00
(b)	For registration of the following:		
1.	Legitimation by Decree of the Court		600.00
2.	Legitimation by Other Means		350.00
3.	Adoption		1,000.00
4.	Annulment of Marriage		2,000.00
5.	Divorce/Legal Separation		2,000.00
6.	Naturalization		2,000.00
7.	Change of Name		
	- Filing Fee (RA 9048)		3,000.00
	- Correction of Clerical Error		1,000.00

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 SB Secretary- Designate  
 Municipal Vice-Mayor  
 Municipal Mayor

	- Filing Fee for Migrant Petitioner	500.00
	- Change of first name	1,000.00
	- Filing Fee (RA 10172)	3,000.00
8.	Other legal documentation for record purposes	300.00
9.	Acknowledgement	300.00
10.	Legitimation	300.00
(c)	Fees for Delayed Registration	
1.	Birth	300.00
2.	Marriage	300.00
3.	Death	300.00
4.	Court Order	300.00
(d)	For Certified Copies of any Document	100.00
(e)	Burial Fees:	
1.	Burial Permit Fee or transfer of cadaver	100.00
2.	Fee for exhumation of cadaver	200.00

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**Section 120. 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 indigent children reaching school age when such certificates are required for admission to the primary grades in a public school.
- (c) An exemption of Solemnization fee to be administered by the Municipal Mayor to all applicants for marriage, instead the Municipal Mayor requires them to plant Ten (10) trees. Prior to the date of solemnization the applicant is required to submit the proof of plantation to be issued by barangay Captain where the trees are being planted upon verification and inspection by the MENRO or his representative.

**Section 121. 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.

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**Section 122. 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 XXX. Police Clearance Fee**

**Section 123. Imposition Fee.** There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	P70.00
2. For change of name	70.00
3. For application for Filipino citizenship	500.00
4. For passport or visa application	100.00
5. For firearms permit application	300.00
6. For PLEB clearance	150.00
7. For Abroad	300.00
8. Certificate Fee (Police Blotter)	150.00
9. Transport of Scrap Materials	150.00

**Section 124. Time of Payment.** The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**Article XXXI. Sanitary Inspection Fee**

**Section 125. 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	100.00
b. For each business, industrial, agricultural, and other establishment:	100.00

**Section 126. 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.

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SB Secretary- Designate

Municipal Vice-Mayor

Municipal Mayor

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SB Secretary- Designate

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Municipal Vice-Mayor

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Municipal Mayor

**Section 127. 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 XXXII. Service Fees for Health Examination**

**Section 128. Imposition of Fee.** There will be collected a fee of Fifty Pesos (P50.00) from any person who is given a physical examination certificate by the Municipal Health Officer and Sanitary Clearance of One Hundred Pesos (P100.00) from Sanitary Inspector, their duly authorized representative(s).

A fee of Ten Pesos (P10.00) 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 129. 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 130. 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.

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SB Secretary- Designate

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Municipal Mayor

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.

**Article XXXIII. Service Fee for Garbage Collection**

**Section 131. Imposition of Fee.** There shall be collected from every owner or operator of a business establishment a monthly garbage fee in accordance with the following schedule:

Manufacturers, Millers, Assemblers, Processors and Similar Business	
Hospitals, Clinics, Laboratories and similar businesses	
A monthly fee of .....	P 1,200.00

Hotels, Apartments, Motels and Lodging Houses	
Restaurants, Day and Night Clubs, Cafes, and Eateries	
Movie houses and Retailers	
Other Business not mentioned above	
A monthly fee of .....	720.00

**Section 132. Time of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer or an authorized representative who shall collect the said fee on or before the 10<sup>th</sup> day of every month from the establishment.

**Section 133. Administrative Provisions.**

(a) For purposes of the imposition, the area of garbage collection shall be on the Town proper, business area, Public Market and other areas where garbage collection is implemented.

(b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, segregating the biodegradable and non-

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biodegradable, which shall be placed in front of his establishment before the time of garbage collection.

- (c) The Sanitary Inspector shall inspect once every month or as often as possible of the said business establishment to find out whether garbage is properly segregated and disposed.

## CHAPTER V. MUNICIPAL CHARGES

### Article XXXIV. Fishery Rentals, Fees and Charges

#### Section 134. 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 (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 135. 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 there from:

(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 136. 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.

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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 the Sanggunian,
- (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, still 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 therefore. 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.

The rental fee for the lease of fishery rights granted by public auction shall be paid in cash after winning the bid. Successful bidder refuses to accept, or fails or neglects to execute the lease on that time, his deposit shall be forfeited to the municipal government, and the second bidder can match the highest bid amount and shall be declared as the winning bidder.

**Section 137. Duration of Lease.** The grant of lease of fishery rights through public auction shall be for a period of One (1) Fiscal year.

**Section 138. 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:

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	BASE RENTAL
<b>ZONE NO.1</b>	
1. Bugtong Pagatpat	P 1,776.00
2. San Juan Bay	1,776.00
3. Muog Sabang	1,776.00
4. Badiang Diyot	1,776.00
<b>ZONE NO. 2</b>	
1. Lawis Kanawayon	1,000.00
2. Pontod	6,000.00
3. Kang Berina	2,500.00
<b>ZONE NO.3</b>	
1. Adjac	10,000.00
2. Butay	13,200.00
3. Bonbon Lawon	1,065.00
4. Bonbon Dako Hunasan	1,000.00
5. Dandan sa Makong	1,000.00
6. Enangklahon	2,964.00
7. Ganlason Ibabaw sa Puting Bas	6,393.00
8. Kabgan Dako	30,000.00
9. Kabgan Gamay	8,000.00
10. Katarok	2,664.00
11. Kaawo-an Hunasan Dako Duljugan	888.00
12. Ka Iyan	6,000.00
13. Kang Puyang	3,000.00
14. Kang Pinoy	6,000.00
15. Kinasunolan (Puwang Bas)	10,800.00
16. Latasan Piliw	50,000.00
17. Sitio Buhang (Piliw kanit sa latasan)	10,100.00
18. Piliw sa Gotos ubos sa lowakan sa kaduolan	16,000.00
19. Lawod sa liog-liog	3,600.00
20. Lukso-on	3,000.00
21. Lukbanan Dugso-an Duljugan	888.00

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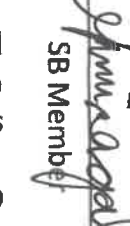
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 Municipal Vice-Mayor  
 Municipal Mayor

22. Lawod Bukana sa bonbon Duljugan	888.00
23. Masog	2,000.00
24. Masog ubos sa puwang Bas	6,000.00
25. Magahi	6,000.00
26. Mangontotan	P 1,500.00
27. Puntod Sangabanan sa lukso-on	1,420.00
28. Takot sa Adjac	888.00
29. Takot sa kang Pinoy	10,123.00
30. Taas awo Bonbon dako	2,000.00
31. Puntod sa Lacaolacao	18,000.00
32. Ahaanan (Cantuhaon)	1,000.00
33. Look Dako (Ibabao sa piliw sa liog-liog)	11,721.00
34. Bonbon Otlanan sa kang Pinoy ug Kabgan dako	7,992.00
35. Lawis lacao-lacao	5,328.00
36. Ambakan Hunasan sa lukso-on	888.00
37. Sawang Putol	2,664.00
38. Loay-loay	12,000.00
39. Cantuhaon	14,208.00
40. Sinista Gamay og Dako	13,140.00
41. Pamus-an	3,000.00

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**Section 139. Imposition of Fees.-** there shall be collected the following license fee for the grant of exclusive fishery right to construct fish corals, fish cages, operate fishponds or oyster, mussel or aquatic beds, if there are no interested bidders in the Public Auction.

1. Operations of fish cages or oyster culture beds, per 100 sq. m.	962.00
2. fishponds in the sea:	
With area of not less than 500 sq. m.	288.00
With an area of 500 sq. m. or more but less than 1,000 sq. m.	481.00
With an area of 1,000 sq. m. or more but less than 5,000 sq. m	962.00
With an area of 5,000 sq. m. or more but less than 10,000 sq. m	1,924.00
With an area of 10,000.00 sq. m. or more	2,886.00

**Section 140.** 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	12,000.00
b) three (3) gross tonnage but not below than two (2) gross tonnage		8,400.00
c) two (2) gross tonnage but not below than one (1) gross tonnage		3,600.00
d) One (1) gross tonnage and below		1,200.00
e) Nets		
e.1. Pamo		1,200.00
e.2. Ukay-ukay		120.00
e.3. Pabhas (less than 100 mts.)		120.00
e.4. Pabhas (more than 100 mts.)		180.00
e.5. Pang-Bolinao		180.00
e.6. Pang-Mangsi		180.00
e.7. Other kinds of net not mentioned		180.00
f) Censoro (deep sea)	P	6,000.00
g) Payao		600.00

**Section 141. 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 corals or fish cage.

Furthermore, no rental fee charge or any other imposition whatsoever shall be collected from any marginal fisherman of the Municipal of Palompon provided further that a license from other municipalities shall not be considered a license to fish within the municipal waters of Palompon;

**Section 142. Time and manner of Payment**

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

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**Section 143. Administrative Provisions.**

(a) A licensee of other municipalities shall not fish within the municipal waters without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.

(b) No fish net with an eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this municipal waters.

**Section 144. 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 XXXV. Eco-tourism Rentals, Fees and Charges**

**Section 145.** There is hereby prescribed tourism building room rates and charges, package tour rates and encompassing with charges to as cost-recovery scheme, for the purpose of defraying the cost of personnel, the maintenance of equipment and facilities, as well as the development of environmental programs, to wit:

**1. TOURISM**

1.1 Tourism Building Room rate (24 hours)	
a. Couple Room good for 2 pax	P 2,000.00
b. Family Room good for 5 pax	2,800.00
1.2 Dormitory Type good for 12 pax	5,500.00
1.3 Tourism Building Concession(canteen)	6,000.00/ Per Month

**2. The TOURISM DESTINATIONS and ACTIVITES with its Specific Carrying Capacities (CC):**

**2.1 Sun and Beach Tourism in the silvery/white sand bar at Kalanggaman Island, Tinabulan, Palompon, Leyte (CC: 500 Persons/Day)**

- **KALANGGAMAN ISLAND**

**CONSERVATION FEE (DAY TOUR)**

1.) International Tourist	1,000.00
2.) Non-Palomponganon Local Tourist	300.00
3.) Palomponganon Local Tourist	100.00
4.) Non-Palomponganon College Student	80.00
5.) Palompon-Based College Student	20.00
6.) Non-Palomponganon Highschool Student	60.00
7.) Palompon-Based Highschool Student	15.00
8.) Non-Palomponganon Elementary Pupil	40.00
9.) Palompon-Based Elementary Pupil	5.00

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- |                                       |        |
|---------------------------------------|--------|
| 10.) Palomponganon Senior Citizen     | Free   |
| 11.) Non-Palomponganon Senior Citizen | 240.00 |
- 25% from the conservation fee is allocated for waste management

**CONSERVATION FEE (DAY TOUR)**

- |  |          |
|--|----------|
| 1.) International Tourist                | 1,000.00 |
| 2.) Non-Palomponganon Local Tourist      | 300.00   |
| 3.) Palomponganon Local Tourist          | 100.00   |
| 4.) Non-Palomponganon College Student    | 80.00    |
| 5.) Palompon-Based College Student       | 20.00    |
| 6.) Non-Palomponganon Highschool Student | 60.00    |
| 7.) Palompon-Based Highschool Student    | 15.00    |
| 8.) Non-Palomponganon Elementary Pupil   | 40.00    |
| 9.) Palompon-Based Elementary Pupil      | 5.00     |
| 10.) Palomponganon Senior Citizen        | Free     |
| 11.) Non-Palomponganon Senior Citizen    | 240.00   |
- 25% from the conservation fee is allocated for waste management

**CONSERVATION FEE (OVERNIGHT)**

- |  |          |
|--|----------|
| 1.) International Tourist                | 1,500.00 |
| 2.) Non-Palomponganon Local Tourist      | 450.00   |
| 3.) Palomponganon Local Tourist          | 150.00   |
| 4.) Non-Palomponganon College Student    | 120.00   |
| 5.) Palompon-Based College Student       | 50.00    |
| 6.) Non-Palomponganon Highschool Student | 90.00    |
| 7.) Palompon-Based Highschool Student    | 30.00    |
| 8.) Non-Palomponganon Elementary Pupil   | 60.00    |
| 9.) Palompon-Based Elementary Pupil      | 10.00    |
| 10.) Palompon Senior Citizen             | Free     |
| 11.) Non-Palomponganon Senior Citizen    | 360.00   |
- 25% from the conservation fee is allocated for waste management

**COTTAGE FEES**

- |                                       |          |
|---------------------------------------|----------|
| 1. Kalanggaman Cottage (open cottage) | 250.00   |
| 2. Kalanggaman Closed-Cottage         |          |
| a. Triad Building                     |          |
| a.1. Single Room                      | 2,000.00 |
| a.2. Couple Room                      | 2,500.00 |
| b. Family Cottage                     | 4,000.00 |
| 3. Other Cottage Fees                 |          |
| a. Large (more than 20 pax)           | 1,000.00 |
| b. Medium (10-20 pax)                 | 625.00   |
| c. Small (8-10 pax)                   | 375.00   |

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## RENTAL FEES OF OTHER FACILITIES

1.	Island Rental (24 hours)	P300,000.00
1.1	Wedding Events and other similar events with reception and full decoration	50,000.00
1.2	Photo Shoot and Pre-nuptial	5,000.00
1.3	Debut, Christening and other similar events	5,000.00
2.	Chairs	30.00
3.	Tables	40.00
4.	Recliners	60.00
5.	Pavilion	3,000.00 first 4 hours & 1,000.00/hour for every succeeding hour
6.	Docking Fee (Mainland-Kalanggaman)	- 200.00/docking max. of 24 hours
7.	Docking Fee (coming from other islands)	- 300.00/docking max. of 24 hours
8.	Docking Fee (commercial speedboat Registered from Tourism Council)	- 200.00/docking max. of 24 hours
9.	Docking Fee (private owned speedboat)	- 1,000.00/docking max. of 24 hrs.
10.	Docking Fee (yacht, jetskie and other of similar in nature)	- 1,500.00/docking max. of 24 hours
11.	Kayak/Stand-Up Paddle	- 200.00/Hour
12.	Water Bike	
a.	Single	- 300.00/Hour
b.	Double	- 400.00/Hour
13.	Hammock Site	- 50.00/site
14.	Water Sports	
a.	Jetski	- 3,500.00/hr.
b.	Fat Bike	- 150.00/hr.
c.	Parasailing	- 1,500.00/15 minutes
d.	Water Skiing	- 1,500.00/15 minutes
e.	Helmet Diving	- 1,500.00/session
f.	Kite Surfing	- 3,500.00/head
g.	Banana Boat	- 1,500.00 minimum of 5 persons/15 minutes
15.	ATV Ride	- 500.00/hr.
	<ul style="list-style-type: none"> <li>• <i>Penalties and Sanction are based on DOTC # 2033-43 and PCG MC # 04-14</i></li> <li>A. <i>An individual or organization holding marine parade, regatta or other marine event without permit from the PCG.</i></li> <li style="padding-left: 20px;"><i>First Offense - Fine of Twenty Thousand Pesos (Php20,000.00) plus warning</i></li> <li style="padding-left: 20px;"><i>Second Offense- Banned to plan/hold marine parade, regatta or other marine event for one (1) year plus fine of Fifty Thousand Pesos (Php50,000.00)</i></li> <li style="padding-left: 20px;"><i>Third Offense - Banned to plan/hold marine parade, regatta or other marine event for three (3) years plus fine of One Hundred Thousand Pesos (Php100,000.00)</i></li> <li>B. <i>The owner/operator/boat captain of a watercraft willfully and deliberately joining the marine parade, regatta or other marine event which was not allowed by the PCG.</i></li> <li style="padding-left: 20px;"><i>First Offense - Fine of Five Thousand Pesos (Php5,000.00) plus warning</i></li> <li style="padding-left: 20px;"><i>Second Offense - Fine of Ten Thousand Pesos (Php10,000.00) plus 3 months suspension from the operation of watercraft.</i></li> <li style="padding-left: 20px;"><i>Third Offense - Fine of Thirty Thousand Pesos (Php30,000.00) plus 6 months suspension from the operation of watercraft.</i></li> </ul>	

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C. An individual or organization and owner/operator/boat captain of a watercraft is equally liable if passengers and crews are not wearing lifejackets in an open-deck boats.

First Offense - Fine of Five Thousand Pesos (Php5,000.00) for every offense plus warning.

Second Offense - Fine of Ten Thousand Pesos (Php10,000.00) for every offense plus 3 months suspension from the operation of watercraft.

Third Offense - Fine of Thirty Thousand Pesos (Php30,000.00) for every offense plus 6 months suspension from the operation of watercraft.

D. An individual or organization and owner/operator/boat captain of a watercraft is equally liable for the violations of its passengers/crew under the influence of Liquor and illegal drugs.

First Offense - Fine of Ten Thousand Pesos (Php10,000.00) plus warning.

Second Offense - Banned to plan/hold marine parade, regatta or other marine event for six (6) months plus fine of Twenty Thousand Pesos (Php20,000.00).

Third Offense - Banned to plan/hold marine parade, regatta or other marine event for one (1) year plus fine of Fifty Thousand Pesos (Php50,000.00).

E. Penalty for Unauthorized Docking at Beachfront (including pumpboat operators, speedboat and etc.)

First Offense - Fine of Php1,000.00

Second Offense - Community Service and a fine of Php2,000.00

Third Offense - Banning of the tourist Boats from the TDA's and cancellation of Business License of the Boat Operator.

F. For off fishing season within the specified buffer zone of Kalanggaman Island during June, July and August of each year & every year after:

1<sup>st</sup> Offense - Reprimand

2<sup>nd</sup> Offense - 5 days community service and temporary confiscating of boat and fishing paraphernalia

3<sup>rd</sup> Offense - Fine at 2,000.00; confiscation of boat and fishing paraphernalia; imprisonment of not more than 6 months

## **KALANGGAMAN SNORKELING AND SCUBA DIVING**

### **SCUBA DIVING RATES**

- |                                     |            |
|-------------------------------------|------------|
| 1.) International Tourist           | P 1,000.00 |
| 2.) Non-Palomponganon Local Tourist | 800.00     |
| 3.) Palomponganon Local Tourist     | 500.00     |

Item 1-3 Full diving gears will be provided by the LGU

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- 4.) International Tourist 500.00
- 5.) Non-Palomponganon Local Tourist 300.00
- 6.) Palomponganon Local Tourist 100.00

Item 4-6, divers will provide their own diving gears

- 7.) Additional SCUBA Tank 200.00

*(A professional Driver's License is required to acquire this package)*

2.2 Nature Educational Tourism like mangrove/Fish/Sea Grass Identification at Tabuk marine Park Fish and Bird Sanctuary, Brgy. Ipil III, Palompon, Leyte (CC: 100 Persons/Day).

**CONSERVATION FEE**

	Day Tour	Overnight
1.) International Tourist	P 400.00	600.00
2.) Non-Palomponganon Local Tourist	200.00	300.00
3.) Palomponganon Local Tourist	105.00	135.00
4.) Non-Palomponganon College Student	100.00	120.00
5.) Palompon-Based College Student	75.00	100.00
6.) Non-Palomponganon highschool Student	60.00	80.00
7.) Palompon-Based Highschool Student	40.00	50.00
8.) Non-Palomponganon Elementary Pupil	20.00	30.00
9.) Palompon-Based Elementary Pupil	15.00	20.00
10.) Palomponganon Senior Citizen	Free	Free
11.) Non-Palomponganon Senior Citizen (Less 20%)	160.00	240.00

- 25% from the conservation fee is allocated for waste management

**RENTAL FEES**

- 1.) Tabuk Marine Park Stilt House 500.00/Per House/Day

**RENTAL RATES OF EQUIPMENT**

- Mask : 20.00
- Snorkel: 10.00

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Fins	:	P	15.00
Reef Boots	:		20.00
1 set SCUBA Gears + Dive Guide			1,000.00
additional SCUBA Tank			200.00

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2.3 Camping, Trekking Spelunking-Rappelling at the Palompon Eco-Adventure Terrestrial Park, Brgy. Liberty, Palompon, Leyte (CC: 1,000 Persons/Day)

**CONSERVATION FEE**

		Day Tour
1.) Palomponganon		P 20.00
2.) Non-Palomponganon		30.00

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**RENTAL FEES**

1.) Liberty Adventure park Cottage		P 300.00/ Per Day
2.) Other Cottages		
a. Small		300.00
b. Medium		500.00
c. Large		800.00
3.) Zip Line		150.00/ ride
4.) Sky Bike		150.00/ride
5.) Rappelling		200.00/ person
6.) Wall Climbing		75.00/ Per Hour
7.) Trekking, Spelunking & Caving		200.00/person
8.) Camp Site		300.00/site
9.) Torque Climbing with gears		500.00/person

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2.4 Underwater caving at Buenavista Underwater Caves, Brgy. Buenavista, Palompon, Leyte (CC: 30 Persons/day).

**CONSERVATION FEE**

**1<sup>ST</sup> PACKAGE**

1.) International Tourist		P 1,500.00
2.) Non-Palomponganon Local Tourist		1,200.00
3.) Palomponganon Local Tourist		1,000.00

- Full diving gears will be provided by the LGU

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**2<sup>ND</sup> PACKAGE**

1.) International Tourist		P 800.00
2.) Non-Palomponganon Local Tourist		500.00
3.) Palomponganon Local Tourist		300.00

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- Full diving gears will be provided by the LGU

### RENTAL RATES OF EQUIPMENT AND COTTAGE

Buenavista Cottage		300.00/ Per Day
Mask	:	P 40.00
Snorkel:		20.00
Fins	:	30.00
Reef Boots:		40.00
1 set SCUBA Gears + Dive Guide		2,000.00
<b>Additional Scuba Tank</b>		<b>200.00</b>
<b>(with professional driver's license)</b>		

2.5 Canyoneering and Swimming at Masaba Ecological Park, Brgy. Masaba, Palompon, Leyte  
(CC: 30 Persons/Day)

#### MIND OVER MATTER TOUR OPTION A

- Includes mountain peak camping within the quarry campsite  
Area hiking and climbing up the bonding stairs  
Viewing Deck and sightseeing, Camping and Picnic
- |                            |       |
|----------------------------|-------|
| 1. Kids ages 6-12 yrs. Old | 10.00 |
| 2. 12-16 yrs. Old          | 20.00 |
| 3. 16 years old            | 40.00 |
| 4. Senior Citizen          | 10.00 |

#### OPTION B

B1.

Location: Eco-Terrestrial Adventure Park, Tabuk Marine Park, Tres Naves Cave, Pondo Cave, Tangkal Cave, Kabyawan Cave. Broken Rock Peak Mountain, Viewing Deck

Activities: Trekking, Spelunking/Caving/ Rappelling, Camping, Kayaking/SUP

Inclusion: Breakfast & T-Shirt

- All fees are based on the existing rates. No proposed increase of rates.

B.2

Location: Masaba Falls, Brgy. Masaba

CC: 30 persons

Activities: Trekking, Canyonnering, Camping, Kayaking, SUP

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 Municipal Vice-Mayor  
 Municipal Mayor

Inclusion: Breakfast & T-shirt

- All fees are based on the existing rates. No proposed increase of rates.

- |  |        |
|--|--------|
| 1. CONSERVATION FEES FOR OPTIONS A & B | 200.00 |
| 2. Tour Guide Fee                      | 500.00 |

**OTHER FEES AND CHARGES**

1. SANITARY LAND FILL – THERMAL DECOMPOSITION MACHINE

Tipping Fee:

Domestic Residual Waste	1,000.00/ton
Hospital Waste	1,000.00/ton
Chicken Manure	10.00/kl.

2. Issuances of Certifications

PMET Inc. Certificate of Accreditation (new)	300.00
PMET Inc. Certificate of Accreditation (renewal)	200.00
MEETO Certificate of No Objection	100.00

**Section 146. Manual of Operations** -The Eco-Tours shall, in coordination with the Municipal Environment and Natural Resources Office, prepare and promulgate a manual of operations consistent with the provisions of this code, and shall constitute as an integral part hereof.

**Section 147. Time and Manner of Payment.** The rentals, fees and charges imposed herein shall be payable prior to the occupation of room, rental and use of equipment and other facilities, and tour activities to the Municipal Tourism Office.

**Section 148. Administrative Provisions.** The Municipal Tourism Officer in coordination with the Municipal Environment and Natural Resources Officer (MENRO) and Municipal Treasurer shall keep a registry of all incoming and outgoing tourists, eco-tourism equipment and facilities.

**Article XXXVI. Eco-park Charges and Fees**

**Section 149. Imposition.** The following charges and fees to eco-park tours and sales of eco-park by products such as: organic fertilizer, vermicast etc. shall be collected.

- |                                     |   |       |
|-------------------------------------|---|-------|
| 1. Eco-park tour Charges:           |   |       |
| a.) International Tourist           | P | 50.00 |
| b.) Non-Palomponganon Local Tourist |   | 40.00 |
| c.) Palomponganon Local Tourist     |   | 10.00 |

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d.)	Non-Palomponganon College	25.00
e.)	Palomponganon College	Free
f.)	Non-Palomponganon high school	15.00
g.)	Palompon-Based High school	Free
h.)	Non-Palomponganon Elementary	5.00
i.)	Palomponganon Elementary	Free
j.)	Senior Citizen	Free

2. Fees:

a.	Organic Fertilizer	9.00 per Kilo
b.	Vermicast	30.00 per Kilo
c.	Carbonize Rice Hull ( 50Kgs.)	150.00 per Sack
d.	Bunker Fuel	20.00 per Liter
e.	Sludge Disposal	350.00 per cu.m.

PENALTIES

The penalties should have a breakdown according to the degree and weight of the violation.

1. Any person who violates, disobeys, refuses and/or neglects to comply with any of the provision shall be penalized with the following:

First Offense	-	Reprimand through Citation Ticket
Second Offense	-	Blood Donation/Community Service and a fine of Php1,500.00/violation
Third Offense	-	Imprisonment of not less than five (5) days but more than thirty one (31) days or both fine and imprisonment at the discretion of the court

2. Any person who violates, disobeys, refuses or neglects to comply the provision.

1 <sup>st</sup> Offense	-	Reprimand thru Citation Ticket
2 <sup>nd</sup> Offense	-	Blood Donation/Community Service and a fine of Php2,500.00
3 <sup>rd</sup> Offense	-	Imprisonment of not less 5 days but not more than 31 days or both fine and imprisonment at the discretion of the court

3. Penalties for TDA's Tourist Violators & Guides (including pumpboat operators & travel agency, etc.) for littering and not segregating garbage:

1 <sup>st</sup> Offenses	-	Reprimand thru Citation Ticket
2 <sup>nd</sup> Offense	-	Blood Donation/Community Service and a fine of

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3<sup>rd</sup> Offense - Php2,000.00  
Banning of the tourist from the TDA's and  
cancellation of Business License of the Boat  
Operator and concerned travel agency

4. Penalties for Business Owners/Establishments/Operators for littering and not segregating garbage:

- 1<sup>st</sup> Offense - Reprimand thru Citation Ticket
- 2<sup>nd</sup> Offense - Blood Donation/Community Service and a fine of Php2,000.00
- 3<sup>rd</sup> Offense - Revocation of Business Permit

5. Penalties for Government and NGO for littering and not segregating garbage:

- 1<sup>st</sup> Offense - Reprimand thru Citation Ticket
- 2<sup>nd</sup> Offense - Blood Donation/Community Service and a fine of Php2,000.00
- 3<sup>rd</sup> Offense - Filing of administrative and/or criminal charges as mandated in RA 9003 of the Philippine Constitution known as the Ecological Solid Waste Management Act of 2000

**Section 150. Administrative Provisions.** The Municipal Tourism Officer in coordination with the Municipal Environment and Natural Resources Officer (MENRO) and Municipal Treasurer shall keep a registry of all incoming and outgoing tourists, eco-tourism equipment and facilities.

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

**Section 151.Imposition.** The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

	Rate of Rental
1) Vehicles and Equipment	
a) Bulldozer (komatsu, D80)	P 6,850.00/hr.
b) Road Roller (8.5 tons Capacity)	1,450.00/hr
c) Road Grader (120B)	1,350.00/hr
d) Backhoe (big, 0.76 mt ton)	2,050.00/hr
e) Backhoe (small, 0.28 mt ton)	1,500.00/hr
f) Pay loader (1.30 cu.m.)	2,100.00/hr
g) Dumptruck (6 cu.m.)	1,100.00/hr
h) Manlifter	650.00/hr
i) Stake Truck	650.00/hr
j) Manlifter	1,000.00/hr
k) Selfloader 10-wheeler	30,000.00 – base rate (20km range); additional 500.00/km.
l) Thresher	300.00/day

- |   |              |
|---|--------------|
| m) Tractor (Green – 50 HP)  | 1,000.00/day |
| n) Tractor (Red – 80HP)   | 2,000.00/day |
| o) Rice Planter with Tray Seedlings                                     | 500.00/day   |
| p) Rice Combine Harvester   | 500.00/day   |
| q) Landmaster   | 500.00/day   |
| r) Other agricultural machinery or heavy equipment not enumerated above | 1,000.00     |

2) Others Properties

a) Civic Center

- For Government Offices, Agencies & Education Functions

- |                                       |            |
|---------------------------------------|------------|
| a.1 Daytime Rental Until 6:00 PM      | Free       |
| a.2 Beyond 6:00 PM per hour           | 500.00     |
| a.3 Night time Rental Start @ 6:00 PM | 3,000.00   |
| a.4 Excess of eight (8) Hours         | 500.00/hr. |

- For Private Functions

- |                                       |              |
|---------------------------------------|--------------|
| a.1 Daytime Rental Until 6:00 PM      | 3,000.00     |
| a.2 Beyond 6:00 PM per hour           | 1,000.00     |
| a.3 Night time Rental Start @ 6:00 PM | 7,500.00     |
| a.4 Excess of eight (8) Hours         | 1,000.00/hr. |

- |  |              |
|--|--------------|
| b) Plastic Table                               | 25.00/day    |
| c) Plastic Chair                               | 5.00/day     |
| d) Interlink Fence                             | 50.00/day    |
| e) Tent  | 250.00/day   |
| f) Power/Electric consumption in Social Center |              |
| a. Day time                                    | 75.00/hr.    |
| b. Night Time                                  | 250.00/hr.   |
| g) LED Wall                                    | 1,000.00/hr. |
| h) Sound System                                | 500.00/hr.   |

3) Transportation fee for the transport of Other Properties rented

- |                          |          |
|--------------------------|----------|
| a) Poblacion Barangays   | 200.00   |
| b) Up to 10km. (two-way) | 400.00   |
| c) Up to 15km. (two-way) | 600.00   |
| d) Up to 20km. (two-way) | 800.00   |
| e) Up to 25km. (two-way) | 1,000.00 |
| f) Up to 30km. (two-way) | 1,200.00 |
| g) Up to 35km. (two-way) | 1,400.00 |
| h) Up to 40km. (two-way) | 1,600.00 |
| i) Up to 45km. (two-way) | 1,800.00 |
| j) Up to 50km. (two-way) | 2,000.00 |
| k) Up to 55km. (two-way) | 2,200.00 |
| l) Up to 60km. (two-way) | 2,400.00 |

- Government sanctioned activities are Free of charge provided that they will shoulder the cost of transportation.
- Damage/Lost of property must be paid based on the value of the property minus depreciation.

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**Section 152. 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 XXXVIII. Charges for Parking**

**Section 153. Imposition of Fee.** There shall be collected fees for the use of municipal owned parking areas or designated streets for parking in accordance with the following schedule:


a. Day Parking Rates	Free within the vicinity of Municipal Building Hall for non-tourist/visitors in Kalanggamán
1. Motor Vehicle	
• For the first two (2) hrs	100.00
• For succeeding hours	50.00/hr.
2. Four (4) wheels vehicles	
• For the first two (2) hrs.	200.00
• For succeeding hours	50.00/hr.
Tricycle/Single Motorcycle (Habal-Habal)	10.00/day
Passenger Multicab	20.00/trip
Passenger Jeepneys	40.00/trip
Passenger Bus	60.00/trip
Cargo Trucks/Delivery Vans	
4-6 wheelers	P 100.00/3 hrs.
10-12 wheelers	200.00/3 hrs.
Passenger Van bound for Ormoc	50.00/trip
Passenger Van bound for Tacloban	100.00/trip
Passenger Bus bound for Manila	250.00

**Section 154. Time of Payment.** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

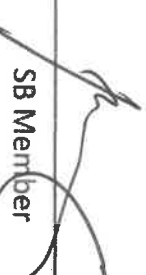
**Article XXXIX. Municipal Health Service Package Fees**


**Section 155. Imposition of Municipal Health Service Package Fees.** The following schedule of fees and charges is hereby imposed for services of personnel and facilities rendered by the Municipal Health Center Including Birthing Centers.

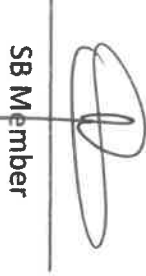
	<u>Amount of Fee</u>
1. Ambulance Fees within the municipality	Free

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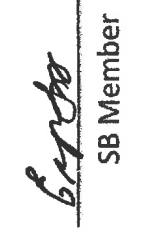
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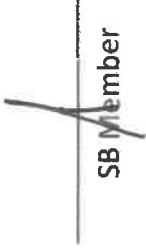
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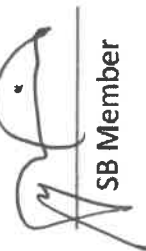
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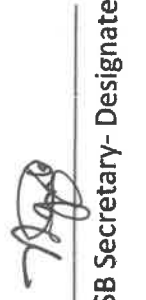
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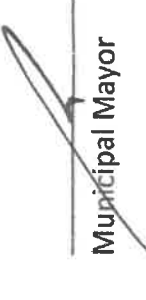
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SB Secretary- Designate 

Municipal Vice-Mayor 


Municipal Mayor 

  
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Municipal Vice-Mayor

  
Municipal Mayor

to or from Ormoc 1,500.00  
to or from Tacloban 3,000.00

2. Dental Services:

Extraction per tooth 150.00/tooth  
Temporary filling per tooth 100.00/tooth  
Permanent filling per tooth 150.00/tooth  
Prophylaxis (cleaning) 150.00  
Gum Treatment 150.00  
Initial (oral exam) FREE

- 20% discount for PWD/Senior Citizen/Solo Parent/LGU Employee
- Free indigents and Philhealth Members

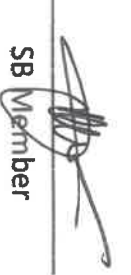
3. Laboratory Examination Fees:

**BLOOD CHEMISTRY**

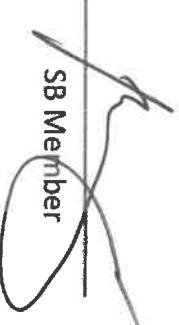
Fasting Blood Sugar 90.00  
Blood Urea Nitrogen 120.00  
Cholesterol 120.00  
HDL 360.00  
LDL 150.00  
Creatinine 110.00  
Uric Acid 120.00  
SGOT 150.00  
SGPT 150.00  
HBa1C 600.00

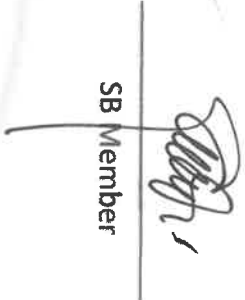
**ELECTROLYTE**

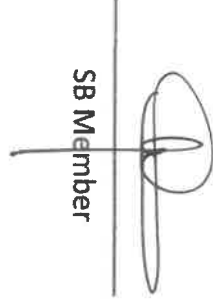
Triglyceride 150.00  
Lipid Profile 620.00  
Magnesium 150.00  
Potassium 120.00  
Calcium 160.00  
Total Protein 150.00  
Albumin 250.00  
Alkaline Phosphatase 130.00  
B2 150.00

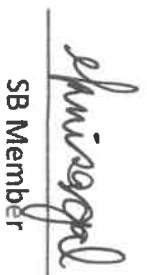
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Total Bilirubin	150.00
<b>Hematology</b>	
Complete blood count	150.00
Hemoglobin/Hemotocrit	50.00
Platelet	50.00
PT, APTT	30.00
<b>IMMUNOLOGY:</b>	
Blood typing	150.00
Bleeding/Clotting Time	30.00
HBsAg	170.00
HepA	450.00
Routine Stool Examination	50.00
Routine Urine Analysis	50.00
Pregnancy Test	50.00
<b>Acid Fast Bacili Smear (Sputum Exam)</b>	
For Symptomatic patients	FREE
For Food Handlers	50.00
<b>Radiology / X-ray</b>	
<i>(Additional 30 pesos for any service for CD/disk)</i>	
<b>Head</b>	
Skull AP	300
Skull APL	400
Maxilla AP	200
Maxilla APL	300
Mandible AP	200
Mandible APL	300
Mandible APOL	400
TMJ (5 views)	400
<b>Paranasal Sinuses</b>	
Water's	300

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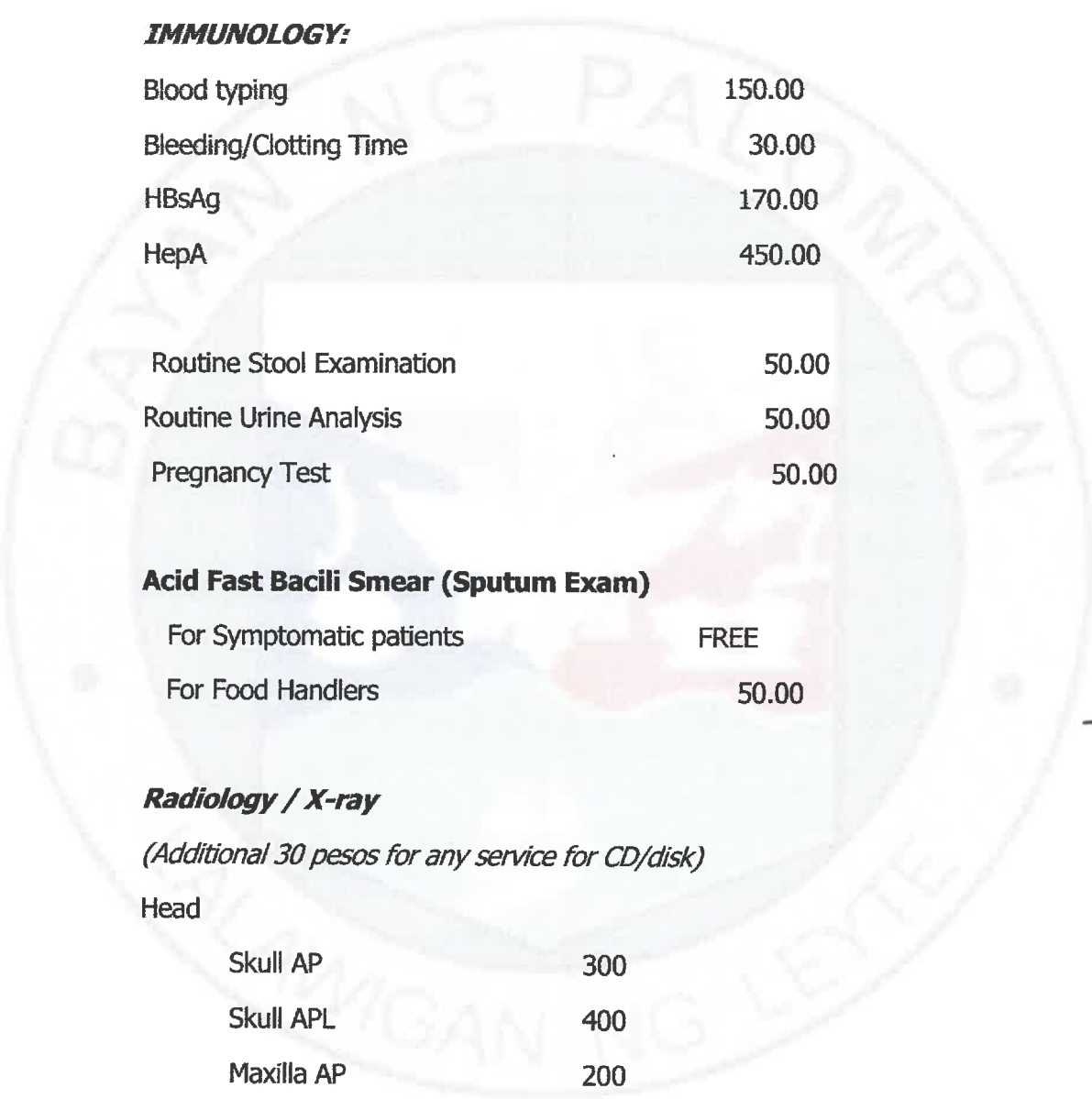
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	Caldwell's	300
	Townes	300
Chest		
	PA/AP (Adult)	300
	PAL/APL (Adult)	350
	PA/AP (Pedia)	300
	PAL/APL (Pedia)	330
	PA/AP (Lordotic)	350
	R/L (Decubitus)	300
	R/L (Lateral)	300
	Chest Bucky	500
ARM		
	Arm Unilateral APL	300
	Arm Bilateral APL	500
	Elbow unilateral APL	300
	Elbow bilateral APL	500
	Humerus APL (uni)	350
	Humerus APOL (uni)	550
Shoulder		
	AP Bilateral	400
	AP Unilateral	300
	APL or Axillary	450
	APL unilateral	450
	APL bilateral	600
Hand		
	Uni Hand PA/L/O	450
	Unilateral PA/O	300
	Bilateral AP/O	400
	Unilateral APL	300
	Bilateral APL	400
	Wrist PA/L	300
	Wrist PA/L/O	450
	Wrist Bilateral AP/L	400
	Fingers APL	400
Abdomen		

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Flat plate	300
Upright	300
Flat plate and Upright	500
KUB (Adult)	350
KUB (Pedia)	300
Pelvis	
AP (hipjoint – adult)	300
AP (hipjoint – pedia)	300
AP frogleg (adult)	300
AP frogleg (pedia)	300
APL	400
Spine	
Cervical APL	400
Series APL & L/O	500
Flex/Ext	500
Thoracic Spine AP	400
Thoracic Spine APL	450
Thoracic Spine Series	500
Thoracolumbar AP	400
Thoracolumbar APL	450
Thoracolumbar series	500
Lumbosacral AP	400
Flex/Ext or APL	450
Lumbosacral series	500
Thoracolumbosacral AP	400
Thoracolumbosacral APL	450
Thoracolumbosacral series	500
Whole spine (CTL)	700
Leg	
Unilateral APL	400
Bilateral APL	600
Femur APL unilateral	400
Femur APL bilateral	600
Knee APL unilateral	400
Knee APL bilateral	600

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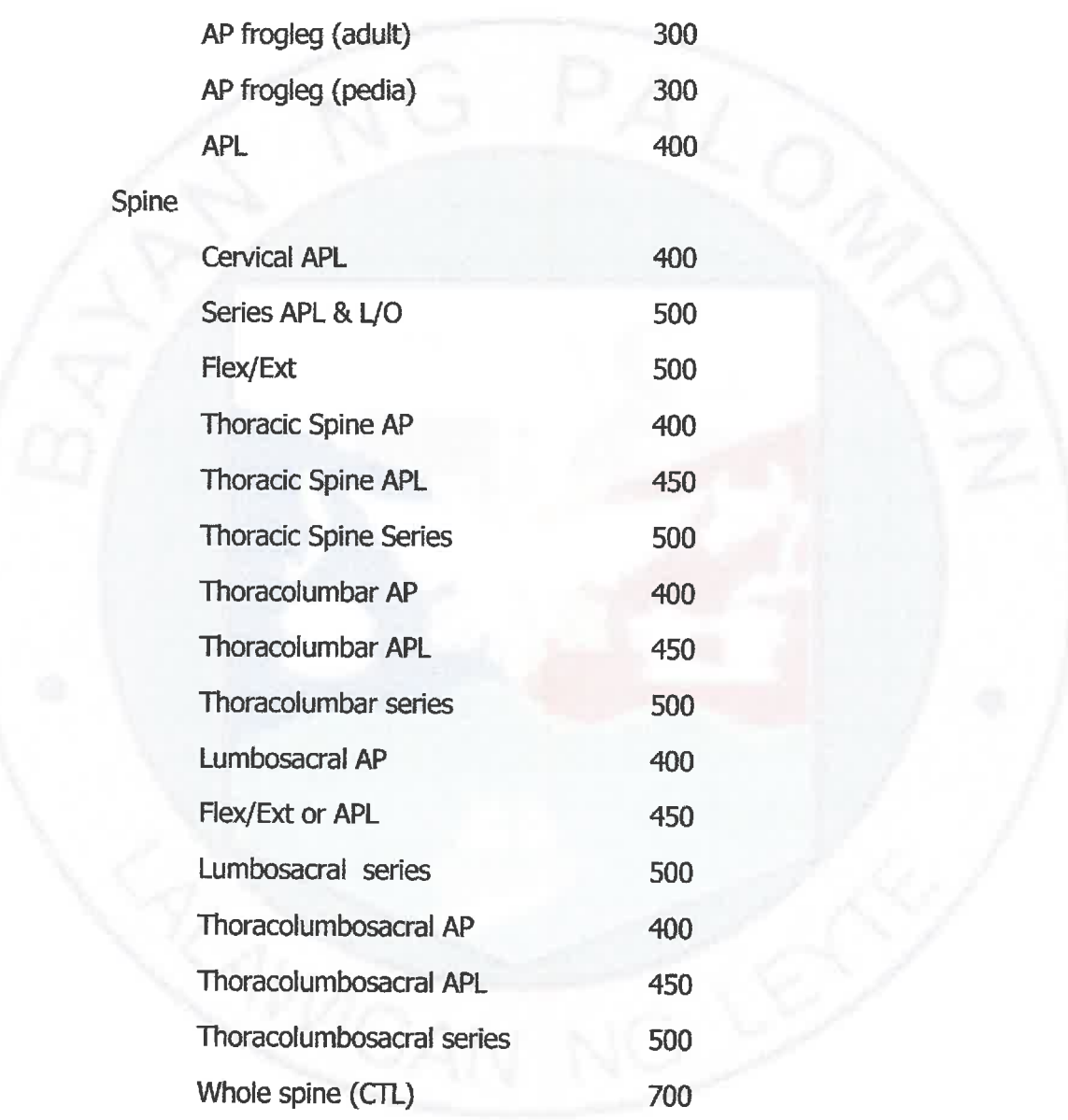
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Ankle		
Unilateral AP/L	400	
Unilateral AP/L/Mortise	450	
Unilateral L/Mortise	400	
Bilateral AP/L	600	
Foot		
Unilateral AP/L or AP/O	400	
Unilateral APOL	500	
Bilateral AP/O or AP/L	600	

**Laboratory Packages:**

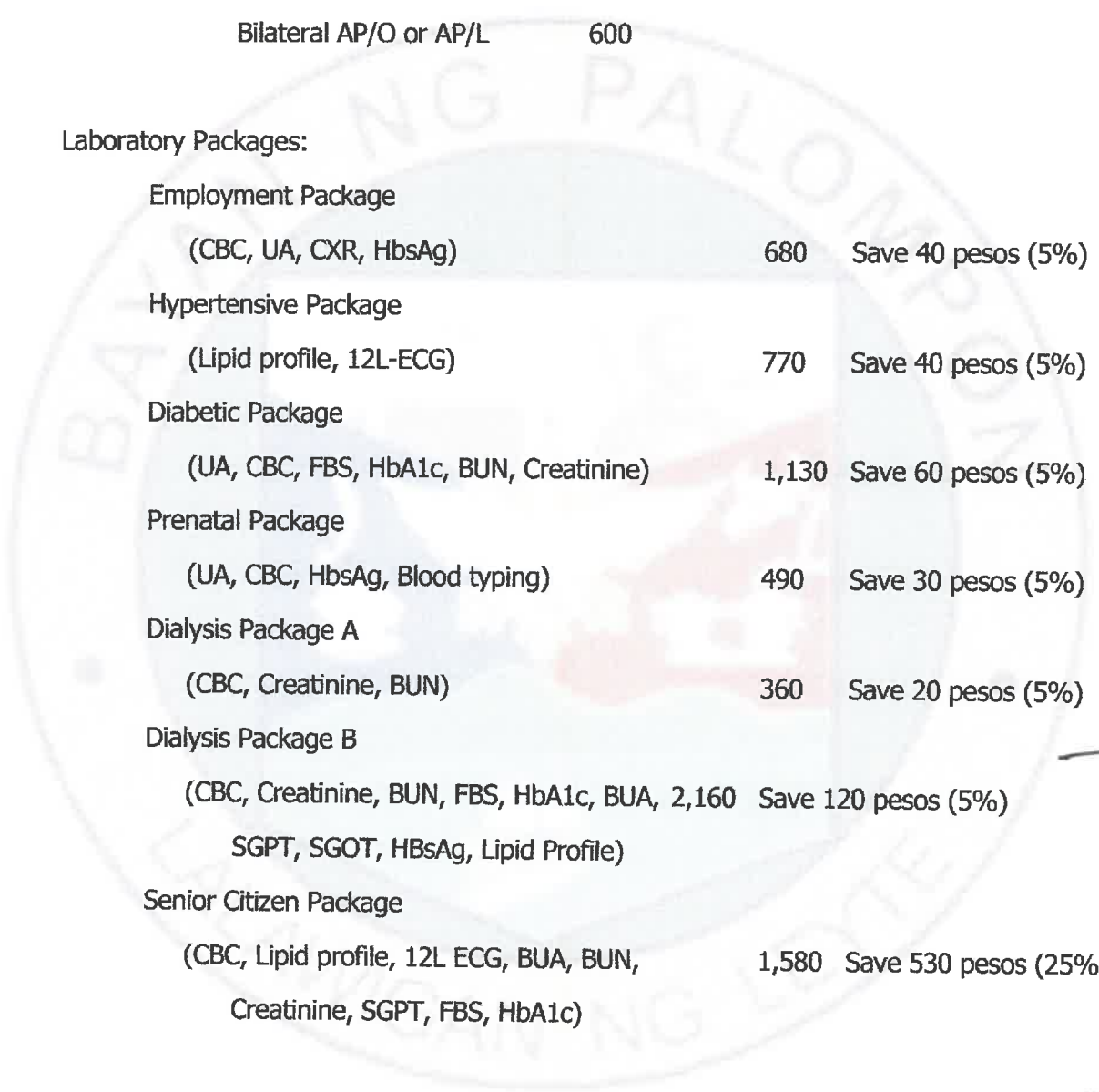
Employment Package		
(CBC, UA, CXR, HbsAg)	680	Save 40 pesos (5%)
Hypertensive Package		
(Lipid profile, 12L-ECG)	770	Save 40 pesos (5%)
Diabetic Package		
(UA, CBC, FBS, HbA1c, BUN, Creatinine)	1,130	Save 60 pesos (5%)
Prenatal Package		
(UA, CBC, HbsAg, Blood typing)	490	Save 30 pesos (5%)
Dialysis Package A		
(CBC, Creatinine, BUN)	360	Save 20 pesos (5%)
Dialysis Package B		
(CBC, Creatinine, BUN, FBS, HbA1c, BUA, 2,160 SGPT, SGOT, HBSAg, Lipid Profile)	2,160	Save 120 pesos (5%)
Senior Citizen Package		
(CBC, Lipid profile, 12L ECG, BUA, BUN, Creatinine, SGPT, FBS, HbA1c)	1,580	Save 530 pesos (25%)

**Other Procedures:**

ECG	200.00
Covid Rapid Antigen Test	FREE
If LGU Procured kits	500.00
Dengue Rapid Test	FREE
If LGU Procured kits	1,300.00
Drug Test	250.00

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Physical Rehabilitation Clinic

100.00/hour

**HEMODIALYSIS:**

**NEW DIALYZER**

PHILHEALTH	1,920
NON-PHILHEALTH	4,520
NO 20% DISCOUNT	3,050

**REUSE DIALYZER**

PHILHEALTH	480
NON-PHILHEALTH	3,080
NO 20% DISCOUNT	1,250

**BREAKDOWN OF FEES**

HIGH FLUX DIALYZER	NEW DIALYZER			RE-USE DIALYZER		
	PHILHEALTH	NON-PHILHEALTH	NO 20% DISCOUNT	PHILHEALTH	NON-PHILHEALTH	NO 20% DISCOUNT
DIALYSIS FEE	P 3,850	P 3,850	P 3,850	P 3,850	P 3,850	P 3,850
DIALYZER – HIGH FLUX	P 1,800	P 1,800	P 1,800	-	-	-
NET DIALYSIS FEE	P 5,650	P 5,650	P 5,650	-	-	-
20% DISCOUNT – SC/PWD/INDIGENT/LGU PALOMPON EMPLOYEES	P 1,130	P 1,130	-	P 770	P 770	-
SUBTOTAL	P 4,520	P 4,520	P 5,650	P 3,080	P 3,080	P 3,050
PHIC DISCOUNT	P 2,600	-	P 2,600	P 2,600	-	P 2,600
TOTAL	P 1,920	P 4,520	P 3,050	P 480	P 3,080	P 1,250

\*\*\*\* All Laboratories/Medical Procedures are 20% discount for PWD/Senior Citizen/solo parent/ LGU employee and Free for indigents and Philhealth members based on SB Reso 522-140119 Sec 157

4. Medical Certificates

- Physical Examination 50.00/copy (5.00 in every additional copy)  
(Free for PWD, Senior Citizens & Solo Parent)

Note: All Palompongonan who avail dialysis service and Philhealth Member are free of the service.

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2. Medico-Legal Examination and Report	50.00
3. Immunizations (Free for PWD, Senior Citizens & Solo Parent)	50.00
4. Change Gender	50.00
5. Post-Mortem Examination & Report	Free
6. Quarantine Certificate	Free

5. Other Fees

1. Replacement of Vaccination Card	100.00
2. Replacement of Health Card	100.00
3. Replacement of Quarantine Certificate	100.00
4. Additional Copy of Quarantine Cert.	5.00
5. Replacement of Medical Certificate	100.00
6. Additional Copy of Medical Certificate	5.00

**Section 156. Time and Manner of Payment.** The fees and charges herein shall be paid upon application or after the extension of service. In emergency cases requiring immediate attention there shall be no monetary deposit required.

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.

**Section 157. Exemptions.** Residents certified by the Municipal Social and Welfare Development Office (MSWDO) and approved by the Municipal Mayor as indigents are exempted from the payment of any or all fees and charges in this schedule.

PhilHealth Members and dependents who are residents of the municipality are automatically free of charge of the services fees rendered.

**Section 158.** The Rural Health Unit Maternity and Child Health Care Clinic is committed to provide quality maternal and child care by providing them with the 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 transfer or referred to a higher health facility or hospital or may sign a waiver.

Service charges on birthing centers for non-indigents and non-Philhealth or walk-in clients shall be P1,500.00. Service charges shall be collected by the Municipal Treasurer or by his authorized representative.

Indigent clients who are residents with or without PhilHealth cards are exempted from payment of service charge of Rural Health Unit, provided the said obstetric unit patient is duly certified by the MSWD officer, Municipal Mayor or his authorized representative or by the Punong Barangay.

The income generated by its service charges through Philhealth payment is accrue to the Trust Fund with the following allocation:

- a) Incentive for mothers with the following breakdown: (P2,220.00)
  - 1) Pre-natal check-ups - P400.00
  - 2) Other expenses - P1,480.00
- b) Facility maintenance with the following breakdown: (P5,772.00)
  - 1) Site Improvements and Maintenance
  - 2) Drugs and Medicines (including OB Pack)
  - 3) Equipment and Supplies
  - 4) Furniture / Appliances
  - 5) Other Consumables
- c) Incentives of personnel breakdown: P3,848.00
  - 1) Incentive for all Birthing Center Personnel - P462.00
  - 2) Incentive for Skilled Birthing Attendants who attended the delivery - P1,270.00  
*Note: In case of high-risk delivery in which the doctor is needed onsite, the amount will be divided between the midwife and the doctor.*
  - 3) Incentive for MHO / Accredited Professional Health Care Provider (OBSTETRICIAN) - P693.00
  - 4) Incentive to Community Health Team including BHW / BNS / TBA who will accompany the patient to the Birthing Center and assist during labor and delivery - P962.00

OR

  - Incentive for Community Health Team including BHW / BNS / TBA who will only accompany the patient to the Birthing Center - P577.00
  - 5) Incentive for Clinic Aide (Laundry) - P194.00
  - 6) Incentive for validators - P 77.00
  - 7) Incentive for Ambulance driver - P194.00
- d) The newborn screening fee, as mandated by law, shall be at maximum allowable fee of P550.00 to be used solely for the purchase of newborn kits, and an amount of P50.00 as sample collection fee.
- e) Provided that the income generated by its service charges thru Philhealth payment are accrue to the Trust Fund with the following allocation: (P1,500.00 - P600.00=P900.00).

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- 1) Incentive for MHO/Accredited Professional Health Care Provider (PEDIATRICIAN/OBSTETRICIAN) - P225.00
- 2) Trained personnel who will perform the New Born Screening Test - P225.00

*SURPLUS: P450.00 (to trust fund)*

The CHT organized per barangay is composed of volunteer health workers such as the BHWs, BNS, TBAs with the Rural Health Midwife as the team leader. These volunteer health workers are responsible for tracking all pregnant and post-partum mothers in their respective area and reporting the same to the health facility for prenatal, natal and post-partum care.

Provided further that other service fees for health examinations provided under the Revenue Code of the Municipality of Palompon, Leyte is inapplicable to the enactment of this ordinance.

eKONSULTA Fund Allocation - P500.00/patient (Initial Encounter)  
Breakdown:

LGU / RHU Facility	-	P250.00
Consulting Physician(s)	-	100.00
12 Midwives	-	32.50/patient
5 Nurses, 1MedTech (LGU)		
1 Sanitary Inspector, 1 Pharmacist and 3 MSWDO	-	32.50
15 HRH, 1 MedTech (DOH) and 1 Pharmacist (DOH)	-	20.00
22 Other Personnel and 1 Admin Aide	-	60.00
3 Accounting, Treasury and Budget Office	-	5.00

Usual No. of Patients/Day - 40 patients  
Usual No. of Patients/Month - 880 patients

**Section 159. Penalties.** The following penalties shall be imposed under this ordinance:

TBA's or Hilots whether trained or untrained are hereby prohibited from performing live birth deliveries at home. Rather, deliveries are to be at the RHU or health facility to ensures safety of both mother and newborn. Failure to follow will be meted the following penalties:

First offense – reprimand  
Second offense – fine of P 2,000.00 thereafter

Likewise, pregnant women delivering at home shall also be fined with the following Penalties:

First offense – reprimand  
Second offense – fine of P 2,000.00 thereafter

Prohibiting discrimination against health workers engaged in prevention, mitigation and treatment of infectious diseases. 2,500.00

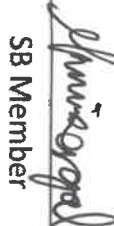
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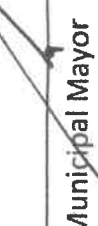
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**Article XL. Waterworks System Charges**

**Section 160. Imposition of Charges.** The fees and charges provided herein shall be collected for the water service rendered by Water Administration Services of Hinablayan (WASH) of this municipality's water system.

(a)	Application fee	
	a. Registration Fee	P 150.00
	b. Tapping Fee	150.00
(b)	Reinstallation/reconnection	150.00
(c)	Relocation of water meter	300.00
(d)	Calibration of water meter	100.00
(e)	Replacement of stop cock/gate valve/ball valve	100.00
(f)	Replacement of tail piece	100.00

**Water Rates per Cubic Meter**

1.	Residential/government/commercial	17.00 /cu.m.
2.	Industrial	35.00 /cu.m.
3.	Bulk Sales	45.00 /cu.m.

**Section 161. Discounts for advance payment of Water Bill** - For purpose of this article, a 10% (percent) discount shall be given for the payment of water bill before due date.

**Section 162. Penalty**

- (a.) For failure to pay the Water Bill after the due date shall be subject to the payment of surcharge at the rate of 5% of the unpaid amount.
- (b.) A penalty charge of Php2,000.00 shall be imposed for tampering of water meter.

**Section 163. Administrative Provisions.**

- (a) A written application/contract filed with the Office of WASH shall be required for any of the aforementioned services.

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(b) 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 WASH. It shall be tested at any reasonable time by the duly authorized representative/inspector of the WASH or upon the request of the customer and to be witnessed by him.

(c) After the disconnection of water service due to payment delinquency a concessionaire shall pay a reconnection/reinstallation fee of One Hundred Fifty Pesos (Php150.00).

(d) There shall be no cutting and removing of concrete pavement along the sidewalk or road crossing without the approval of the Municipal Engineer.

**Article XLI. Cemetery Charges**

**Section 164. Imposition of Fees.** Rental for the Lease of Cemetery Lots – Except for indigent deceased persons, rental for the lease or use of any lot within the municipal cemetery shall be imposed and collected as follows, provided that a maximum of Five (5) years is allowed for every cadaver to be stalled in a niche and the municipality has the right to transfer the remains (bones) to a common grave area.

(a) Lot space/space for one niche . . . . . P 200.00

**Section 165. Time of Payment.** The fee shall be paid to the Municipal Treasurer upon application for a burial permit amounting of One Hundred Pesos (100.00) prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased.

The fee shall not be collected as privilege to an indigent burial, upon recommendation of MSWDO and the Municipal Mayor.

**Section 166. Administrative Provisions.**

(a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Brgy. San Isidro, Palompon, Leyte.

(b) 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.

(c) 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, or any member of the Sangguniang Bayan shall be required.

(d) 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.

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(e) 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 or inform the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

(f) 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 XLII. Market Fees and Charges**

**Section 167. 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. These subdivisions or sections are delineated and identified in Annex "C."

**Section 168. Imposition of Market Fees and Charges.** – There shall be collected the following market fees and charges:

- A. Rental charges on stalls, booths, and/or spaces within the market building:
  - a) On stalls with booths constructed by the Municipal Government, per square meter/day or fraction thereof :
    - 1. Building 1
      - a. Stall Number 1 – 9 P 3.00
      - b. Stall Number 10 -18 2.75
    - 2. Building 2
      - a. Stall Number 1 – 10 P 3.00
      - b. Stall Number 11 - 20 2.75
    - 3. Building 3
      - a. Stall Number 1 – 9 2.85
      - b. Stall Number 10 -18 2.75
    - 4. Building 4
      - a. Stall Number 1 – 8 2.75
      - b. Stall Number 9 -16 2.75
    - 5. Building 5
      - a. Stall Number 1 – 10 and 18 2.75
      - b. Stall Number 11 -17 2.25
    - 6. Building 6
      - a. Stall Number 2,3,5,7,9,12 (Vegetable section fronting bldg. 4) 400.00/month
      - b. Stall Number 1,4,6,8,10,11 (Vegetable section fronting fish section) 380.00/month
      - b. Fish Section 350.00/month
      - c. Meat Section 600.00/month
      - d. Dried Fish Section 550.00/month
    - 7. Building 7
      - a. Stall Number 1 – 11 and 20 2.90
      - b. Stall Number 12 -19 2.50

- c. Stall Number 5a and 15a 2.40
- d. Second Floor fronting Terminal 2.08

- 8. Building 7a
  - a. Stall Number 1 – 9 3.00

- 9. Building 7b
  - a. Stall Number 1 – 3 2.75
  - b. Stall Number 4 – 11 2.25
  - c. M. Dysam Stall (Fronting Terminal) 2.85

- 10. Painitan section 400.00/month

- 11. Row K and L – Occupants shall pay space rentals of 2.00/sq.m. in consideration to the existing contract of Build-Operate-Transfer scheme (BOT), except stall 1B row K with 1.00/sq.m.. Their existing contract with the Municipal Government will expire on June 2015, Payments of space rentals will commence at once at 3.00/sq.m.

**Note: A discount of Ten Percent (10%) is given to advance payments and correspondingly a Ten Percent (10%) surcharge will be imposed per month for late payments. An advance payment on this article means a payment made month/s ahead of the prescribed due date of space rentals.**

Cold Storage Sections:

- 1. For every one (1) kilo of Fish  
Regardless of size P 1.10/kilo
- 2. For every one (1) kilo of Livestock  
(Vacuum packed) 2.60/kilo
- 3. For every one (1) kilo of Vegetables  
(Vacuum packed) 0.75/kilo
- 4. For every ice 8 kilos 30.00
- 5. For every water packed in a plastic  
That weight no more than 60  
Grams, to be freeze 0.75/pc.

- B. On premises reserved for ambulant vendors, hawkers, and similar types of vendors per square meter, per day: 10.00


- a) Market entrance fee on transient vendors of any commodity or merchandise brought into the market for sale

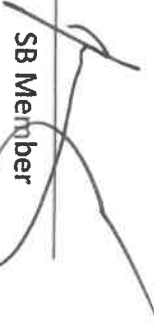
- For every head of hog/goat 20.00
- For every head of cattle 100.00
- For every baniera (box) of fish 50.00
- For every box of egg (14 to 16 trays) 20.00
- For every sack of charcoal 5.00
- For every head of chicken 5.00

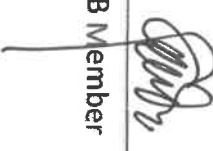
Any vendor occupying any table, cubicle or other space with an area exceeding that to which by virtue of payment of the entrance fee shall be required to pay the correct amount of fees thereon less what he may have already paid as entrance fee.

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

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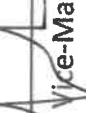
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merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

**Section 169. 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 170. 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 imprint by the Office of the Municipal Treasurer, which shall monitor the issuance of the cash tickets in collaboration with the Market Administrator/Supervisor.

**Article XLIII. Slaughterhouse Fees**

**Section 171. Permit Fee to Slaughter.** – Before any animal is slaughtered for public consumption, an authorization from the Municipal Meat Inspector shall be required.

**Section 172. Imposition of Slaughter Fees.** – There shall be an amount to be collected on the following:

For public consumption on the basis of head:		
Large cattle per head	P	70.00
Hogs and other small ruminants		35.00
For home consumption on the basis of head:		
Large cattle per head		80.00
Hogs and other small ruminants		40.00

**Section 173. 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 174. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle.** – (a) The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

(b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

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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 therefore before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

**Section 175. 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.

Large cattle, per head	30.00
Hogs and other small ruminants	4.00

**Article XLIV. Permit Fees for the Transport of Agricultural and Marine Products**

**Section 176. Imposition of Fee.** There shall be collected the following permit fee.

a. Large Cattle, per head	P 100.00
b. Goat per head	50.00
c. Chicken, 1 <sup>st</sup> two heads	20.00
d. Cockpit/Breeder Farm	2,000.00
d. Chicken, additional per head	10.00
e. Brood Cock/Hen	500.00
f. Hogs, per head	50.00
g. Plants	40.00
h. Other Agricultural Products in bulk (tuba vegetables, rootcrops, rice, abaca, etc.)	200.00
i. Marine Products (Fish, Dried Fish, etc.)	200.00

**Section 177.** For purposes of this Article all marine and agricultural products are inspected to avoid widespread communicable and infectious diseases.

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Any fees and charges which are not mentioned in this code, the D.A. and DENR schedule of payments on the said products is hereby adopted in this code.

### CHAPTER VI - COMMUNITY TAX

**Section 178. Imposition of Tax.** There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

**Section 179. Individuals Liable to Community Tax.** Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

**Section 180. 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.

### Section 181. 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.

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**Section 182. Place of Payment.** The Community Tax shall be paid in the Office of the Municipal Treasurer.

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**Section 183. Time of Payment; Penalties for Delinquency.**

(a) The Community Tax shall accrue on the first (1<sup>st</sup>) 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 (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

(d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

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

**Section 184. 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 185. Presentation of Community Tax Certificate on Certain Occasions.**

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

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

(b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with

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

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

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

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

**Article XLV. Collection and Accounting of Municipal Taxes and Other Impositions**

**Section 187. 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 188. 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 189. 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.

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**Section 190. 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.

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**Section 191. 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.

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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 192. 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.

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

**Section 193. 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.

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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.

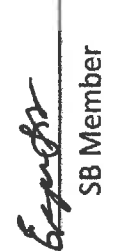
**Section 194. Record of Persons Paying Revenue.** It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

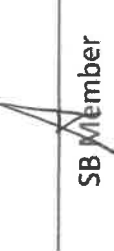
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**Section 195. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

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Municipal Mayor 

**Section 196. 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 197. 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 XLVI. Civil Remedies for Collection of Revenues**

**Section 198. 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 199. 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

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(b) By judicial action.

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

**Section 200. Distraint of Personal Property.** The remedy by distraint shall proceed as follows:

(a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

(b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

(d) Release of Distrainted Property upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

(e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit

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concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

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

(f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

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

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

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

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

(i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication

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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.

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

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof 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 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);


  
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Municipal Mayor

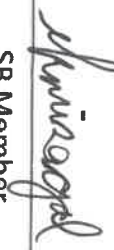
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5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten 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 XLVII. Taxpayer's Remedies

#### Section 201. 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 202. 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

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

**Article XLVIII. Miscellaneous Provisions**

**Section 205. 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 206. 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 207. Public Dissemination of this Code.** Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

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**Section 208. 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. PROHIBITED ACTS AND PENAL PROVISIONS

**Section 209. Prohibited Acts.** It shall be unlawful for any person to do the following:

1. Engaging in business or occupation without Mayor's or Business Permit;
2. Failure to post or place a business permit in the business store or establishment
3. Engaging in business outside of the place indicated in the Mayor's/Business Permit, or beyond the nature, type or kind of business indicated therein.
4. Exercising any act or performing activities which require the payment of license or regulatory fees imposed under this ordinance, national laws, or any other ordinance, but which the person liable to pay fails to pay;
5. Issuance of clearances, permits, certifications, and other documents on the part of the concerned public official or employee even if the person liable to pay the fees or taxes fails to pay the same.

**Section 210. Penal Provision.** Any person who commits any prohibited act as defined in the preceding section shall be penalized by the imprisonment of not less than one month but not exceeding six months, or a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00), or both at the discretion of the court.

If the perpetrator is a juridical person, the President, Chief Executive officer, manager, proprietor, or owner shall be liable for the said penalty.

**Section 211.** 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 212. 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 213. 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 214. 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 215. Special Transitory Provisions.**

(a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect.

**Section 216. Effectivity.**

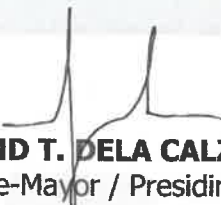
This Ordinance shall take effect upon approval. Enacted on 08 May 2023.

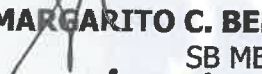
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I HEREBY CERTIFY to the correctness of the above-mentioned Municipal Resolution and Municipal Ordinance.

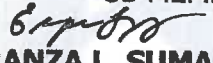
  
**DEBBY ANN C. DIGNOS**  
Sangguniang Bayan Secretary-Des.

Attested:

  
**FERDINAND T. DELA CALZADA**  
Municipal Vice-Mayor / Presiding Officer

  
**MARGARITO C. BENSIG JR.**  
SB MEMBER 1

  
**EMMANUEL M. LAURENTE**  
SB MEMBER 1


  
**ESPERANZA L. SUMALINOG**  
SB MEMBER 1

  
**RANULFO O. GASPAN, SR.**  
SB MEMBER 1

  
**JONATHAN T. YAP**  
SB MEMBER 1

  
**CONSUELO J. BONGHANOY**  
SB MEMBER 1

  
**BURT MARI M. BREGAUDIT**  
SB MEMBER 1

  
**EDGAR P. PACALDO**  
SB MEMBER 1

  
**RENE A. CAMPOSANO**  
Ex-Officio Member – Liga President

  
**EVANA KIRSTIE H. MISAGAL**  
Ex-Officio Member/SK Fed. President

Approved:

  
**RAMON C. OÑATE**  
Municipal Mayor  
Date Approved: \_\_\_\_\_



Republic of the Philippines  
Province of Leyte  
Municipality of Palompon  
-000-

Office of the Sangguniang Bayan

**COMMITTEE OF THE WHOLE**

**CERTIFICATION**

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that a Public Hearing on **Municipal Ordinance No. 476-080523**, entitled **"2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON"** was conducted on May 5, 2023 at the NGCP Hall, Palompon, Leyte.

GIVEN this 12<sup>th</sup> day of May, 2023, Palompon, Leyte, Philippines.

**FERDINAND T. DELA CALZADA**  
Chairman, Committee of the Whole



Republic of the Philippines  
Province of Leyte  
Municipality of Palompon  
- oOo -

OFFICE OF THE SANGGUNIANG BAYAN  
MUNICIPALITY OF PALOMPON, LEYTE  
**RECEIVED**  
BY: Dario P. Raymundo  
DATE: 05-08-23  
TIME: 8:10 am

**OFFICE OF THE SANGGUNIANG BAYAN**

COMMITTEE REPORT NO. 012-23

SUBMITTED BY : ALL COMMITTEES CONCERNED  
SUBJECT : RECOMMENDING FOR THE APPROVAL TO THE PLENARY MUNICIPAL ORDINANCE ENTITLED, "2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON, LEYTE"

X-X  
As mandated by law and in accordance to section 16, General Welfare; and Section 18 of Republic act 7160 known as the Local Government Code of 1991, every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance and those which are essential to the promotion of the general welfare.

The local government shall have the power and authority to establish an organization that shall be responsible for the efficient and effective implementation of the development plans, programs, objectives and priorities; to create its own resources of revenue and to levy taxes, fees and charges which shall accrue exclusively for its use and disposition.

The Committee on Law and Rules presented ordinance entitled, "2023 Revenue Code of the Municipality of Palompon, Leyte", for scrutiny, suggestions, reactions, recommendations and probable corrections at a public hearing on May 5, 2023, 9:00 a.m. at NGCP Hall.

At the public hearing, said ordinance was well discussed and presented by the various Committee Chairmanship. There were corrections in some of the provisions of the existing Municipal Tax Revenue Code. As impelled, only the fees and charges related to tourism activities and medical services have been increase, particularly for the tourist that are coming from other towns, and the X-Ray and Dialysis Service Fee under the Rural Health Unit. While there was no increase in the following fees:

- a. Rentals of Space in Public Market Stalls
- b. Water Rates
- c. Slaughterhouse Fees
- d. Business Taxes


After all the discussions, with no adverse reactions and suggestions from the audience, all the committees concerned recommend for the approval of Municipal Draft Ordinance entitled, "2023 Revenue Code of the Municipality of Palompon, Leyte", for third and final reading.

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**SB MEMBER ESPERANZA L. SUMALINOG**  
Chairman, Committee on Tourism

  
**SB MEMBER EMMANUEL M. LAURENTE**  
Chairman, Committee on Law & Rules

  
**SB MEMBER JONATHAN T. YAP**  
Chairman, Committee on Human & Ecological Security

  
**SB MEMBER CONSUELO J. BONGHANOY**  
Chairman, Committee on Health and Sanitation

  
**SB MEMBER MARGARITO C. BENSIG, JR.**  
Chairman, Committee on Economic Affairs

  
**SB MEMBER RANOLFO O. GASPAN, SR.**  
Chairman, Committee on Agriculture

  
**SB MEMBER EDGAR P. PACALDO**  
Chairman, Committee on Social Welfare & Labor

  
**SB MEMBER BURT MARI M. BREGAUDIT**  
Member, Committee on Appropriation & Finance

  
**SB MEMBER RENE A. CAMPOSANO**  
Chairman, Committee on Public works & Utilization

  
**SB MEMBER EVANA KIRSTIE H. MISAGAL**  
Chairman, Comm. on Youth & Sports Development

  
**FERDINAND T. DELA CALZADA**  
Chairman, Committee of the Whole



  
**SB MEMBER EDGAR P. PACALDO**  
Chairman, Committee on Social Welfare & Labor

  
**SB MEMBER BURT MARI M. BREGAUDIT**  
Member, Committee on Appropriation & Finance

  
**SB MEMBER RENE A. CAMPOSANO**  
Chairman, Committee on Public Works & Utilization

  
**SB MEMBER EVANA KIRSTIE H. MISAGAL**  
Chairman, Comm. on Youth & Sports Dev't.

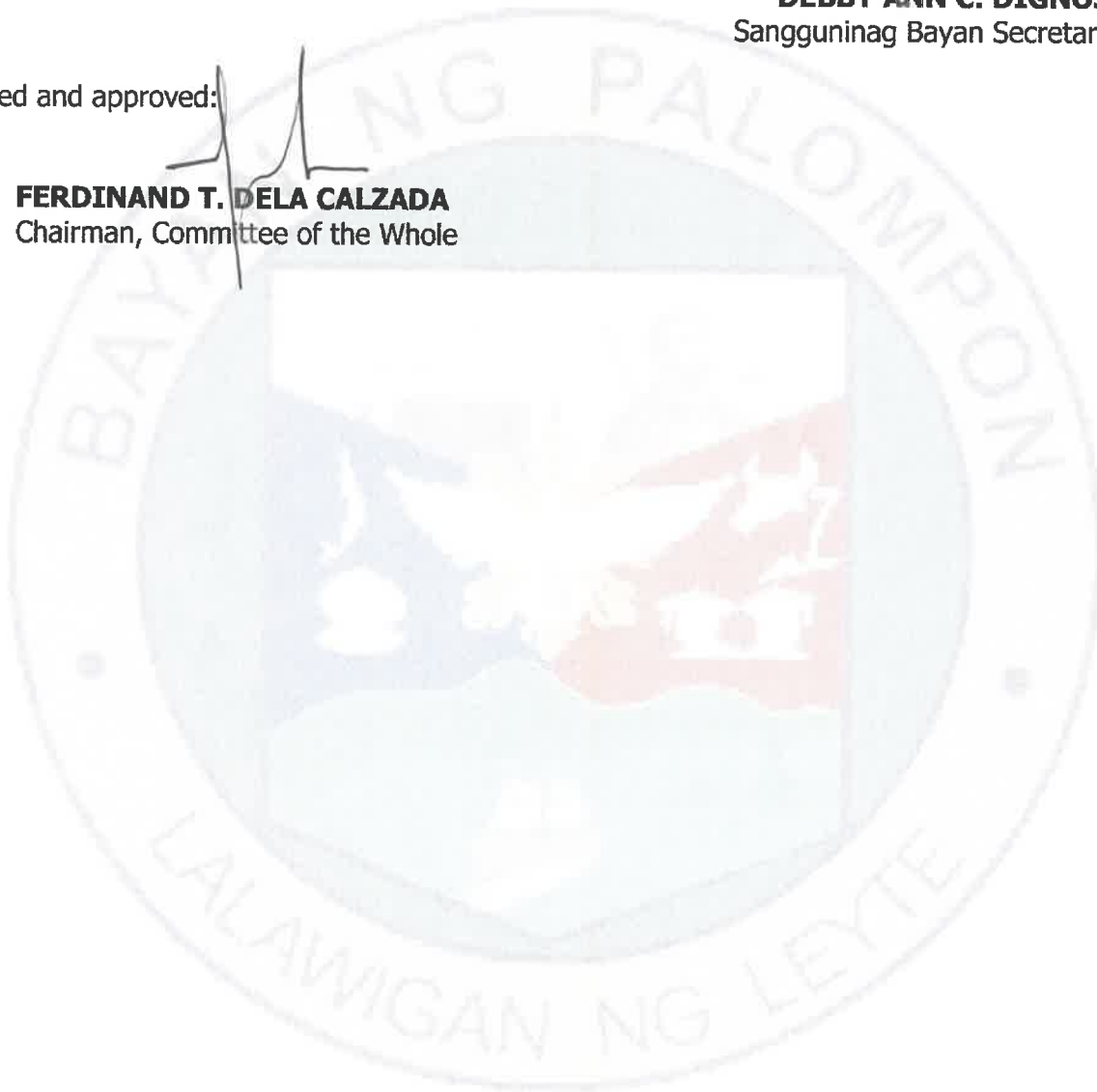
I hereby CERTIFY to the correctness of the foregoing minutes of the Public Hearing.

Prepared by:

  
**DEBBY ANN C. DIGNOS**  
Sangguninag Bayan Secretary-Des.

Attested and approved:

  
**FERDINAND T. DELA CALZADA**  
Chairman, Committee of the Whole



## ATTENDANCE SHEET

**Title :** Committee Meeting (All Committees Concerned) **Page** \_\_\_ **of** \_\_\_

**Venue :** Sangguninag Bayan Session Hall **Date(s) :** May 5, 2023

#	Name	Department/Organization	Position	Contact No.	Signature
1	FERDINAND T. DELA CALZADA	SANGGUNIANG BAYAN	MUNICIPAL VICE-MAYOR		
2	EMMANUEL M. LAURENTE	SANGGUNIANG BAYAN	SB MEMBER		
3	JONATHAN T. YAP	SANGGUNIANG BAYAN	SB MEMBER		
4	EDGAR P. PACALDO	SANGGUNIANG BAYAN	SB MEMBER		
5	RANULFO O. GASPAN, SR.	SANGGUNIANG BAYAN	SB MEMBER		
6	ESPERANZA L. SUMALINOG	SANGGUNIANG BAYAN	SB MEMBER		
7	CONSUELO J. BONGHANOY	SANGGUNIANG BAYAN	SB MEMBER		
8	BURT MARI M. BREGAUDIT	SANGGUNIANG BAYAN	SB MEMBER		
9	MARGARITO C. BENSIG, JR.	SANGGUNIANG BAYAN	SB MEMBER		
10	RENE A. CAMPOSANO	SANGGUNIANG BAYAN	SB MEMBER		
11	EVANA KIRSTIE H. MISAGAL	SANGGUNIANG BAYAN	SB MEMBER		
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*Esperanza L. Sumalinog*  
**SB MEMBER ESPERANZA L. SUMALINOG**  
Chairman, Committee on Tourism

*Emmanuel M. Laurente*  
**SB MEMBER EMMANUEL M. LAURENTE**  
Chairman, Committee on Law & Rules

*Jonathan T. Yap*  
**SB MEMBER JONATHAN T. YAP**  
Chairman, Comm. on Human & Ecological Security

*Consuelo J. Bonghanoy*  
**SB MEMBER CONSUELO J. BONGHANOY**  
Chairman, Committee on Health and Sanitation

*Margarito C. Bensig, Jr.*  
**SB MEMBER MARGARITO C. BENSIG, JR.**  
Chairman, Committee on Economic Affairs

*Ranulfo O. Gaspan, Sr.*  
**SB MEMBER RANULFO O. GASPAN, SR.**  
Chairman, Committee on Agriculture

*Edgar P. Pacaldo*  
**SB MEMBER EDGAR P. PACALDO**  
Chairman, Committee on Social Welfare & Labor

*Burt Mari M. Bregaudit*  
**SB MEMBER BURT MARI M. BREGAUDIT**  
Member, Committee on Appropriation & Finance

*Rene A. Camposano*  
**SB MEMBER RENE A. CAMPOSANO**  
Chairman, Committee on Public works & Utilization

*Evana Kirstie H. Misagal*  
**SB MEMBER EVANA KIRSTIE H. MISAGAL**  
Chairman, Comm. on Youth & Sports Dev't.


I hereby CERTIFY to the correctness of the foregoing minutes of the Public Hearing.

Prepared by: *Debby Ann C. Dignos*  
**DEBBY ANN C. DIGNOS**  
Sangguninag Bayan Secretary-Des.

Attested and approved:

*Ferdinand T. Dela Calzada*  
**FERDINAND T. DELA CALZADA**  
Chairman, Committee of the Whole

## ATTENDANCE SHEET

Title : <b>Public Hearing on 2023 Tax Revenue Code of the Municipality of Palompon, Leyte</b>						Page	of
Venue : <b>NGCP Hall</b>				Date(s) : <b>May 5, 2023</b>			
#	Name	Department/Organization	Position	Contact No.	Signature		
1	RAMON C. OÑATE	MAYOR'S OFFICE	MUNICIPAL MAYOR				
2	FERDINAND T. DELA CALZADA	SANGGUNIANG BAYAN	MUNICIPAL VICE-MAYOR				
3	EMMANUEL M. LAURENTE	SANGGUNIANG BAYAN	SB MEMBER				
4	JONATHAN T. YAP	SANGGUNIANG BAYAN	SB MEMBER				
5	EDGAR P. PACALDO	SANGGUNIANG BAYAN	SB MEMBER				
6	RANULFO O. GASPAN, SR.	SANGGUNIANG BAYAN	SB MEMBER				
7	ESPERANZA L. SUMALINOG	SANGGUNIANG BAYAN	SB MEMBER				
8	CONSUELO J. BONGHANOY	SANGGUNIANG BAYAN	SB MEMBER				
9	BURT MARI M. BREGAUDIT	SANGGUNIANG BAYAN	SB MEMBER				
10	MARGARITO C. BENSIG, JR.	SANGGUNIANG BAYAN	SB MEMBER				
11	RENE A. CAMPOSANO	SANGGUNIANG BAYAN	SB MEMBER				
12	EVANA KIRSTIE H. MISAGAL	SANGGUNIANG BAYAN	SB MEMBER				
13	CHRISTOPHER MONTEBON	MDDRMO/ADMIN'S OFFICE		09175798309			
14	ISAGANI A. JAENA	MPDO	CONSULTANT	09662498642			
15	JOHN ERWIN AQUINO	MUNICIPAL ENGINEER'S OFFICE	MUNICIPAL ENGINEER				
16	HAZEL F. VASQUEZ	MUNICIPAL ACCOUNTING OFFICE	MUNICIPAL ACCOUNTANTN-DES.	0916600072			
17	ANA C. VERTUDES	MUNICIPAL TREASURER'S OFFICE	MUNICIPAL TREASURER	09176242628			
18	LORNA O. MODINA	MUNICIPAL BUDGET OFFICE	MUNICIPAL BUDGET OFFICER	0922037028			
19	MARISSA F. CONTRIDAS	WASH	OIC-WASH	09173124653			
20	JOSHUA BANTE	GS		0917198914			
21	MICHAEL S. PASANA	MARKET/BPLO					
22	MARY TIEZEL G. RUFIN	MUNICIPAL AGRICULTURE'S OFFICE	MAAO	09282040607			
23	RAOUL T. BACALLA	MEETO	CONSULTANT				
24	DR. LEMUEL JAY V. AMESCUA	RURAL HEALTH UNIT	MUNICIPAL HEALTH OFFICER	09084802011			

**ATTENDANCE SHEET**

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Venue : **NGCP Hall** Date(s) : **May 5, 2023**

#	Name	Department/Organization	Position	Contact No.	Signature
1	Medina G. Remaco	Pinabunan	PP	095-94-8602	MR
2	ROSELYN N. BANTE	TABERNA	PB	09269068143	Rosante
3	Jewelyn L. Cogalton	SM. Jorquin	PB		Jecogalton
4	LUCELA V. EDUARDO	SANTIALDO	PB		
5	Valeriano Mijang	Dutugan	PB		
6	MIK M. NUNTA	CAMBING	PUNONG PRY	093310772	
7	MARCEL C. SINGRO	CAMBING	-		
8	SEBASTIAO O. TANGA	SM. Mijang	PB	0905203383	
9	TRUDERILDO JOHN PANG	ASA PHILIPPINE FOUNDATION	MANAGER	09220940028	
10	ALFEO ZMRITA	RATI MICRO-FINANCE	MANAGER	09554138497	
11	GILBERT SY	CENTRAL I	Store		
12	DIVINA D. DELAN	TIRABO	PP		
13	Purificacion B. Calay	Caduban	PB	09751546110	
14	ROBERTO HERGEN	TABERNA	PRE.	09518230425	
15	Dexis Go	C.T. Cycle	Owner	09054135520	
16	Naja F. Alagdon	Tinubdan	Farmer's Pres.	09658847122	
17	Rosalito Cayman	Combador	PB	09170720572	
18	ARTEMIO A. CAVALLO	CAMBING	PRES.	0955859352	
19	PHILETH M. CHU	Edwards Meatshop	Owner	09165387971	
20	Haris Ronie Toron	Mabini			
21	RUBEN P. NICOL	PNorth Dist Credit	BOD Chair	09359318972	
22	Gie-Ann Grace Baldo	ROSE PHARMACY	Store Manager	09055147834	
23	JAN EDUARDO P. DEVIO	CEBUANA LUMILLER	BRANCH PERSONNEL		
24	Francisco Almorat	Fisherfile	Pres.		F-A

### ATTENDANCE SHEET

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Venue :			NGCP Hall		Date(s) : May 5, 2023	
#	Name	Department/Organization	Position	Contact No.	Signature	
1	Carole T. Canedo	Himarco	Tanod			
2	Michael Palma	Em Variety stores Robinsons	owner	0950617723		
3	CHARLOT MAJAPAS	Buenavista Fish & Bk	Member			
4	MELISSA PILAPIL	ROOMART	STOCK SUPERVISOR			
5	DALE SUMALI LOG	LPSC/21 WUSE	09169261313	PHOTOGRAPHER		
6	Tedrick C. Andales	Prig Captain	Himarco	0953352780		
7	Relyn O. Jayade	LPIL I	PB			
8	Rene A. Camposano	ABC	Pres.			
9	OSCAR A. LAURENTE	BEACH RESORT	OWNER	09772572633		
10	RIKIA RAMONA	Opie TJ	Kagawad			
11	JACOBO WENIE DELI	OURADA COMMON	BARO BRGY. CAPTAIN			
12	POMERIN LUNA RMO	NWTF	KAGAWAD	09105061750		
13	Caronate Maribao	Phoschem	Finance Officer			
14	Nicole Espina	GlobeOil petroleum	owner	09560572267		
15	DICUM V. GARDIN	NWTF (PROTECT OUR COMMON)	MEMBER SUPERVISOR	09120914724		
16	MARLYN PALMIRE	NATIONAL PERSONAL CARE STORES	PHARMACY MANAGER	09178487050		
17	Maia Lynn Astillero	MEY STORE	Representative	09705297815		
18	Jayce J. Despacio	Central - II	P. Barangay			
19	NESTOR M. MERRAL	SABANG	P.B.	09566029255		
20	ANTONIO R. SIAZAN	EMILIANO I	KAGAWAD	09150425811		
21	RODRIGO O. VALENZUELA	PRCC/PACT/ANSC	D	15810027		
22	Jerlyn Mayola	Pizal et.	Seven eleven	09577502011		
23	Regules Dorsey	CRC	chair	09662818436		
24						

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NGCP Hall				May 5, 2023		
#	Name	Department/Organization	Position	Contact No.	Signature	
1	LEONARDO ESCOBAR	TINARIHAN	CAPT.			
2	ERWIN MAHINAO	MASARA	CAPT.			
3	MARVEN ESCOTA	RIZAL	KAGAWAD			
4	PITBY MANUEC		CAPT			
5	MILD R. SOMBA	IPIC I	KAGAWAD			
6	Adrian L. Igot	WAGSAYAN	Pres. SPT			
7	Alberto Carras	CRUZ	CAPT			
8	EDUARDO M. RAYON	CAPITAL-1	BRGY CAPT			
9	Manorito A. Pijon	IPIC-III	Brgy councilor			
10	JACQUE JOYDA	CAPITAL II	BRGY CAPTAIN			
11	PABLO TAA	SAN JUAN	BRGY CAPTAIN			
12	WENDEL TREW	SAN ROQUE	PUNONG PUNY			
13	ERNESTO BENCHANG	SAN ISIDRO	LEADER			
14	FRANCISCO OSMEÑA	GUIWAN II	KAGAWAD			
15	Alicia Gulac	Contandoy	P.B			
16	EDGAR L. ZOFIL	Maricao	Chairman			
17	Polando S. Nuaa	San Pedro	P.B.			
18	Allan Pascual	Lat-osan	PR			
19	PERALDO CAPILLAN	BEVEN	KAGAWAD			
20	Rommel Aronzo	Sampablo	Capt.			
21	JERRY MANSERA	SAMBLES	PR			
22	GILBERT TOLEDO	LIBERTY	PR			
23	B-Linda Canillo	CRUZ	Secretary			
24	VERONICA S. PUELLA	TOWN	Councilor			

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Venue : **NGCP Hall** Date(s) : **May 5, 2023**

#	Name	Department/Organization	Position	Contact No.	Signature
1	MARTIN BELTRAN				
2	BENITA PASTOR				
3	ROMEO GUZMAN		CEO		
4	JESSE PARAZO CANGCANG		PE		
5	MARTINE N. MINGETA TINDARAN			0906207096	
6	HAROLD CALLES	CMPLBA	PRESIDENT	09105241899	
7	NILO D. PALOMA	NRSP REACTY	OWNER	0910020797	
8	ROSE MERMOTOS	COLOMB LUKU	sec	0913350094	
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Republic of the Philippines  
Province of Leyte  
Municipality of Palompon  
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Office of the Sangguniang Bayan

## CERTIFICATION OF PUBLICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that **Municipal Ordinance No. 476-080523**, entitled "**2023 REVENUE CODE OF THE MUNICIPALITY OF PALOMPON**" was published and posted on June 26-July 2, 2023 at the Municipal Bulletin Board, Public Market and Terminal Area, Palompon, Leyte and Leyteño Peryodiko Vol. XX NO. 26.

GIVEN this 3<sup>rd</sup> day of July, 2023, Palompon, Leyte, Philippines.

**DEBBY ANN C. DIGNOS**  
Sangguniang Bayan Secretary-Des.