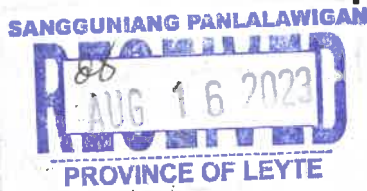


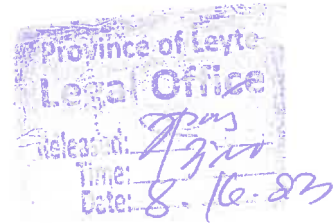
PROVINCE OF LEYTE
Palo, Leyte

Item No.: 16
Date: AUG 22 2023

PROVINCIAL LEGAL OFFICE



2nd INDORSEMENT
August 15, 2023



Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 2023-16 of the Sangguniang Bayan of Hilongos, 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 9 of the subject Ordinance intends to collect graduated business tax on Amusement Places that are enumerated therein upon the other hand, section 140 (a), (b), (c) and (d) imposes upon the PROVINCE the authority to levy and collect Amusement Tax on subjects and items mentioned therein;
3. That Article B Section 3 of the Ordinance imposes Tax on Mobile Traders. Mobile Trading to the opinion of the Provincial Legal Office, means engaging in business or calling or occupation not requiring Government Examination and 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 7 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;
5. That Section 11 imposes Tax on mining operations. The Provincial Legal Office is of the opinion that consultations be made with the DENR to insure that the imposition does not run contrary to any policy, rules or regulations of the said Department;
6. That Article M Section 53 of 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;
7. That Article P Section 67 of the Ordinance imposes fees on Calesa or Caretela. Such impositions require Legal Basis;
8. 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;
9. That Section 2(d) on Retailers, of subject Ordinance imposes 2.2% on gross receipts of P400,000 or less and 1. 1% on sales in excess of the first P400,000. That the same provision under the Local Government Code however, imposes Tax of 2% on gross receipts of P400,000 or less and 1% on gross receipts of more than P400,000 only. In view thereof, The Provincial Legal office is of the opinion that Section 2(d) might be tantamount to double taxation.
10. That Article F Section 29 of the ordinance aims to implement the Presumptive Income Level to approximate the gross receipts of each business classification. Said PIL technique states that it is based on logical assumptions that do not require monitoring of business establishments nor

financial audit and complicated computation. The PLO is of the opinion that a specified and accurate methodology of the PIL be laid out for review to ensure its effectivity and fairness.

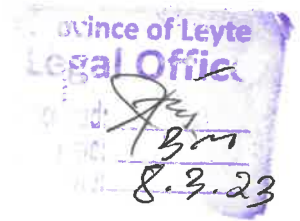
ATTY. JOSE RAYMUND A. ACOL

Asst. Provincial Legal Officer



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte

OFFICE OF THE SANGGUNIANG PANLALAWIGAN



1ST INDORSEMENT
03 August 2023

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **MUNICIPAL ORDINANCE NO. 2023-16** of the **MUNICIPALITY** of **HILONGOS, LEYTE**, entitled: **REVENUE CODE OF THE MUNICIPALITY OF HILONGOS, LEYTE.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

SANGGUNIANG PANLALAWIGAN



August 2023

HON. LEONARDO M. JAVIER, JR.
Provincial Vice-Governor
Province of Leyte
Capitol Building
Palo, Leyte

Sir :

Greetings!


Respectfully forwarding approved Municipal Ordinances with its corresponding supporting documents, to wit:

- **Municipal Ordinance No. 2023- 16:** Revenue Code of the Municipality of Hilongos in fifteen (15) copies with its supporting documents:
 - Certificate of Posting
 - Minutes of the Public Hearing
 - Pictures during the Public hearing
 - Duly Accomplished Attendance Sheet
- **Municipal Ordinance No. 2023-14 :** An Ordinance Prescribing New Tricycle fare Rates For Motorcycle For Hire and 3WETAXI Matrix Within the Jurisdiction of the Municipality of Hilongos with its supporting documents:

Certificate of Posting
Minutes of the Public Hearing
Pictures during the Public Hearing
Duly Accomplished Attendance Sheet

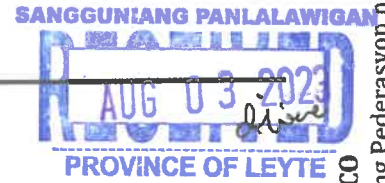
Hoping this suffice.

Very respectfully yours,


CATHERINE A. FABULAR
Secretary to the Sanggunian



OFFICE OF THE SANGGUNIANG BAYAN



MUNICIPAL ORDINANCE NO. 2023-16

REVENUE CODE OF THE MUNICIPALITY OF HILONGOS, LEYTE

Author: HON. EDWIN F. FALLER

Chairperson, Committee on Finance, Appropriations, Ways and Means, and Economic Enterprise

Be it ordained by the Sangguniang Bayan of the Municipality of Hilongos, that:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

SECTION 1. Short Title - This ordinance shall be known as the **Revenue Code of the Municipality of Hilongos, Leyte.**

SECTION 2. Scope and Application - This Code shall govern the levy, assessment and collection of taxes and fees, charges, and other impositions within the territorial jurisdiction of this Municipality.

Article B. 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 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 both male and female. Every word importing 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

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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 point of sequence shall prevail.

Article C. Definition of Terms

SECTION 5. Definitions – When used in this Code, the following terms mean:

- a) **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- b) **Calibration** refers to the act, method, or process of testing the accuracy of a dispensing pump meter in delivering gasoline; or measuring that the actual quantity of gasoline being dispensed is within the tolerable minimum quantity as determined under DOE Rules and Circulars.
- c) **Charges** refer to pecuniary liability, as rents or fees against persons or property;
- d) **Cooperative** is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- e) **Corporations** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (*cuentas en participacion*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations, or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;
- a. 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.
- f) **Countryside and Barangay Business Enterprise** refers to any business, entity, association or cooperative registered under the provision of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (*Kalakalan 20*);

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- g) **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;
- h) **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;
- i) **Gross Sales and 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);
- j) **Levy** means an imposition or collection of an assessment, tax, fee, charge or fine.
- k) **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- l) **Motorcycle-for-hire** refers to motorcycles used for the transport of goods for a fee.
- m) **Municipal Waters** include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen(15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- n) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- o) **Parlor Games** a group games usually played indoors and is interchangeably used with carnival games.
- p) **Privilege** means a right or immunity granted as a peculiar benefit, advantage, or favor.
- q) **Pedicab (Potpot)** refers to non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- r) **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- s) **Public Market** a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a

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SB Member

franchise granted by the *Sangguniang Bayan* to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.

- t) **Public Utility** refers to electric power generating and distributing systems, road, rail, air, and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- u) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- v) **Residents** refers to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- w) **Revenue** includes taxes, fees, and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- x) **Shopping Centers** refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by difference persons renting spaces in the complex.
- y) **Services** mean the duties, work or functions performed or discharge by a government officer, or by a private person contracted by the government, as the case may be.
- z) **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.
- aa) **Tricycle** refers to a motorcycle with passenger cab usually attached at the right side.
- ab) **Vessels** include every type of boat, craft, or other artificial contrivance, capable of being used, as a means of transportation on water.
- ac) **3-WET** is a three-wheeled electric tricycle; three-wheeled passenger vehicle which is provided by a battery. Cab is aligned to its body.


CHAPTER II. TAXES ON BUSINESS


Article A. Graduated Tax on Business

Section 1. Definitions – When used in this Article, the following terms shall mean:

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CATHERINE A. FABULAR


Ex-Officio Member/LIGA President
TEODORO U. ROBLES



SB Member
CRIS ANTONIO B. ONG


SB Member
MANUEL M. GABISAN


SB Member
MANUEL V. LORA


Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan
JOYCE KRISTY P. FLANCO



SB Member
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SB Member
ALINE B. REOMA



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 Municipal Mayor


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 SB Member


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

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

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

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

- c) **Amusement** is a pleasure diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- d) **Amusement Places** includes theater, cinemas, concert halls, circuses, and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- e) **Banks and other Financial Institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- f) **Brewer** includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of *tuba*, *basi*, *tapuy* or similar domestic fermented liquors, whose daily production does not exceed two-hundred-gauge liters.
- g) **Business Agent** includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- h) **Cabaret/Dance Hall** includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing and where professional hostesses or dancers are employed.

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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 particular taxing jurisdiction;
- j) **Carenderia** refers to the public eating place where food already cooked are served at a price.
- k) **Cockpit** includes any places, 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 all persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consist 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 or such contractor or his employees;

As used in this Article, the term “**contractor**” shall include general engineering general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machine; 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 tailor shops, dress shops. Milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building salon 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 plumber, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

- m) **Dealer** means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

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- n) **Filling Station** – is a retail station servicing automobiles and other motor vehicles with diesel, gasoline, and oil only.
- o) **Franchise** – is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;
- p) **Importer** means any persons 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 exchange in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- q) **Manufacturer** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- r) **Marginal Farmer or Fisherman** refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter, or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- s) **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- t) **Peddler** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- u) **Public Market** refers to any place, building, or structure of any kind designated as such by the local board of council, except public streets, plazas, parks, and the like.
- v) **Real Estate Dealer** – includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of one thousand pesos (P1,000.00) or more

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Municipal Vice-Mayor

a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred Sixty-Seven (CA 567) shall not be considered as a real estate dealer under this definition.

- w) **Rectifier** comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier, and as being engaged in the business of rectifying.
- x) **Restaurant** refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- y) **Retail** means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- z) **Vessel** includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- aa) **Wharfage** means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or, measure received and/or discharged by vessel;
- ab) **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 2. 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, re-packers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:**

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of tax per Annum
Less than ₱10,000.00	₱ 181.50
₱15,000.00 or more but less than ₱20,000.00	₱ 332.00
₱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
₱100,000.00 or more but less than ₱150,000.00	₱ 2,420.00
₱150,000.00 or more but less than ₱200,000.00	₱ 3,025.00
₱200,000.00 or more but less than ₱300,000.00	₱ 4,235.00
₱300,000.00 or more but less than ₱500,000.00	₱ 6,050.00
₱500,000.00 or more but less than ₱750,000.00	₱ 8,800.00

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₱750,000.00 or more but less than ₱1,000,000.00	₱	11,000.00
₱1,000,000.00 or more but less than ₱2,000,000.00	₱	15,125.00
₱2,000,000.00 or more but less than ₱3,000,000.00	₱	18,150.00
₱3,000,000.00 or more but less than ₱4,000,000.00	₱	21,780.00
₱4,000,000.00 or more but less than ₱5,000,000.00	₱	25,410.00
₱5,000,000.00 or more but less than ₱6,500,000.00	₱	26,812.00
₱6,500,000.00 or more	At a rate not exceeding forty-one-point twenty-five percent (41.25%) of one percent (1%) provided that in no case shall be the tax on gross sales of ₱6,500,000.00 or more be less than ₱26,812.00	

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

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

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than ₱1,000.00	₱ 9.00
₱1,000.00 or more but less than ₱2,000.00	₱ 36.00
₱2,000.00 or more but less than ₱3,000.00	₱ 55.00
₱3,000.00 or more but less than ₱4,000.00	₱ 79.00
₱4,000.00 or more but less than ₱5,000.00	₱ 110.00
₱5,000.00 or more but less than ₱6,000.00	₱ 133.00
₱6,000.00 or more but less than ₱7,000.00	₱ 157.00
₱7,000.00 or more but less than ₱8,000.00	₱ 181.00
₱8,000.00 or more but less than ₱10,000.00	₱ 205.00
₱10,000.00 or more but less than ₱15,000.00	₱ 242.00
₱15,000.00 or more but less than ₱20,000.00	₱ 302.00
₱20,000.00 or more but less than ₱30,000.00	₱ 363.00
₱30,000.00 or more but less than ₱40,000.00	₱ 484.00
₱40,000.00 or more but less than ₱50,000.00	₱ 726.00
₱50,000.00 or more but less than ₱75,000.00	₱ 1,089.00
₱75,000.00 or more but less than ₱100,000.00	₱ 1,452.00
₱100,000.00 or more but less than ₱150,000.00	₱ 2,057.00

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₱150,000.00 or more but less than ₱200,000.00	₱ 2,662.00
₱200,000.00 or more but less than ₱300,000.00	₱ 3,630.00
₱300,000.00 or more but less than ₱500,000.00	₱ 4,372.00
₱500,000.00 or more but less than ₱750,000.00	₱ 7,260.00
₱750,000.00 or more but less than ₱1,000,000.00	₱ 9,680.00
₱1,000,000.00 or more but less than ₱2,000,000.00	₱ 11,000.00
₱2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) in excess of ₱2,000,000.00 or more be less than ₱11,000.00

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

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

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

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

d) On Retailers.

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
₱400,000.00 or less	2.20%
More than ₱400,000.00	1.10%

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The rate of two-point two percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (₱400,000.00) while the rate of one point one

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percent (1.1%) per annum shall be imposed on sales in excess on the first Four Hundred Thousand Pesos (₱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 (₱30,000.00) subject to existing laws and regulations.

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

Amount of Gross Sales/ Receipts for the preceding Calendar Year	Amount of Tax per Annum
Less than ₱5,000.00	₱ 30.25
₱5,000.00 or more but less than ₱10,000.00	₱ 67.50
₱10,000.00 or more but less than ₱15,000.00	₱ 114.90
₱15,000.00 or more but less than ₱20,000.00	₱ 181.50
₱20,000.00 or more but less than ₱30,000.00	₱ 302.50
₱30,000.00 or more but less than ₱40,000.00	₱ 423.50
₱40,000.00 or more but less than ₱50,000.00	₱ 605.00
₱50,000.00 or more but less than ₱75,000.00	₱ 968.00
₱75,000.00 or more but less than ₱100,000.00	₱ 1,452.00
₱100,000.00 or more but less than ₱150,000.00	₱ 2,178.00
₱150,000.00 or more but less than ₱200,000.00	₱ 2,904.00
₱200,000.00 or more but less than ₱250,000.00	₱ 3,993.00
₱250,000.00 or more but less than ₱300,000.00	₱ 5,082.00
₱300,000.00 or more but less than ₱400,000.00	₱ 6,776.00
₱400,000.00 or more but less than ₱500,000.00	₱ 9,075.00
₱500,000.00 or more but less than ₱750,000.00	₱ 10,175.00
₱750,000.00 or more but less than ₱1,000,000.00	₱ 11,275.00
₱1,000,000.00 or more but less than ₱2,000,000.00	₱ 12,650.00
₱2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) in excess of ₱2,000,000.00

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

For purpose 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 installments within the project term.

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

In case 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.

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SB Member
MANUEL V. LORA

President, Pambayang Pederasyon ng Sangguniang Kabataan
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 Municipal Vice-Mayor

f) On banks and other financial institutions, at the rate of fifty-five percent of one percent (55% 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 receipts not herein enumerated shall be excluded in the computation of the tax.

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

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than ₱5,000.00	₱ 27.50
₱5,000.00 or more but less than ₱10,000.00	₱ 61.50
₱10,000.00 or more but less than ₱15,000.00	₱ 104.50
₱15,000.00 or more but less than ₱20,000.00	₱ 165.00
₱20,000.00 or more but less than ₱30,000.00	₱ 275.00
₱30,000.00 or more but less than ₱40,000.00	₱ 385.00
₱40,000.00 or more but less than ₱50,000.00	₱ 550.00
₱50,000.00 or more but less than ₱75,000.00	₱ 880.00
₱75,000.00 or more but less than ₱100,000.00	₱ 1,320.00
₱100,000.00 or more but less than ₱150,000.00	₱ 1,980.00
₱150,000.00 or more but less than ₱200,000.00	₱ 2,640.00
₱200,000.00 or more but less than ₱250,000.00	₱ 3,630.00
₱250,000.00 or more but less than ₱300,000.00	₱ 4,620.00

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₱300,000.00 or more but less than ₱400,000.00	₱	6,160.00
₱400,000.00 or more but less than ₱500,000.00	₱	8,250.00
₱500,000.00 or more but less than ₱750,000.00	₱	9,250.00
₱750,000.00 or more but less than ₱1,000,000.00	₱	10,250.00
₱1,000,000.00 or more but less than ₱2,000,000.00	₱	11,500.00
₱2,000,000.00 or more	At a rate not exceeding fifty-seven-point five percent (57.5%) of one percent (1%) in excess of ₱2,000,000.00	

Provided, that in no case shall the tax on gross sales of ₱2,000,000.00 or more be less than ₱11,500.00.

h) Commercial Institutions and/or Business Entities. On every commercial institution, enterprise, and other entities, regardless of the type of ownership, having office, station, sub-station, sales or service outlets, or operations in the municipality hereunder enumerated as follows:

Entities	Per Annum
1. Pawnshop	
With Capital of:	
Less than ₱50,000.00	₱1,500.00
₱50,000.00 or more but less than ₱100,000.00	₱2,000.00
₱100,000.00 or more but less than ₱200,000.00	₱2,500.00
₱200,000.00 or more	₱5,000.00
2. Business on Real Estate	
Sub-Division lots, per sq. m	₱5.00
Sub-Division owner or operator's license	₱1,000.00
The computation of tax shall be based on the total area of the remaining lots titled in name of the sub-division owner or operator	
3. Lessor or Real Estate	
With Gross Receipts for the preceding calendar year in the amount of:	
Less than ₱1,000.00	₱50.00
₱1,000.00 or more but less than ₱4,000.00	₱100.00
₱4,000.00 or more but less than ₱10,000.00	₱200.00
₱10,000.00 or more but less than ₱20,000.00	₱300.00
₱20,000.00 or more but less than ₱30,000.00	₱500.00
₱30,000.00 or more but less than ₱50,000.00	₱700.00
For every ₱5,000.00 or fraction thereof in excess of ₱50,000.00 for Real Property used other than residential purposes	₱70.00
For every ₱5,000.00 or fraction thereof in excess of ₱50,000.00 for Real Property used for Residential purposes	₱50.00
In the case of newly started business of lessor of real estate, the tax shall not be less than the minimum fixed above.	₱100.00

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4. Operator or owner of Rice and Corn Mills engaged in the milling of rice and corn belonging to another person		
Corn Mill		₱1,000.00
Cono medium (single polisher)		₱2,000.00
Cono central (double polisher)		₱3,000.00
Transient/ Ambulant Rice and Corn Miller		₱3,000.00
5. Private Cemeteries or Memorial Parks:		
Owner of Operator's License		
Less than (1) hectare		₱700.00
1 to 3 hectares		₱800.00
3 to 5 hectares		₱1,500.00
More than 5 hectares		₱2,000.00
6. Marketing Companies:		
Principal Office		₱3,000.00
Branch Office		₱1,500.00
7. Shipping agency		₱1,000.00
8. Booking office		₱1,500.00
9. Detective or Security Agency		₱500.00
10. Forwarding agency or center		₱1,500.00
11. Recruitment agency overseas		₱2,000.00
Recruitment agency domestic		₱1,000.00
12. Collection agency		₱500.00
13. Commission agency		₱500.00
14. Furniture sales outlet or center		₱1,500.00
15. Appliance sales outlet or center		₱3,000.00
16. Golf course or links		₱5,000.00
17. Landline (telephone)		₱3,000.00
18. Cable TV		₱3,000.00
19. Cellphone sales/Lotto and other Gaming outlets		₱1,000.00
20. Calling Office (Landline telephone)		₱2,000.00

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i) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding ₱100.00) per peddler annually.

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

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

j) Tax on signs, streamers, signboards, and billboards for advertisement on every person or entity who shall display, distribute, or maintain signs, signboards, streamers, or advertisements of whatever materials used or

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displayed posters, signs or other pictorial or reading matter for advertisement at the rate prescribed hereunder:

Article B. Other Taxes on Business

Tax on Mobile Traders

Section 3. Definition – When used in this Article

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

Section 4. Imposition of Tax – There is hereby imposed an annual tax at the rate of two-point two percent (2.2%) on gross receipts of Mobile Traders.

Section 5. Time of Payment – The tax shall be paid upon the issuance of the Mayor’s Permit to do business in the Municipality.

Section 6. 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.

	Amount of Tax per Annum
a.) Billboards or signboards for advertisement of business, per sq. m. or fraction thereof:	
Single Face	₱50.00
Double Face	₱1000.00
b.) Billboards or signs for professional, per sq. m or fraction of thereof	₱50.00
c.) Billboards, signs, or advertisement for business and professionals painted on any building or structure or otherwise separated or detached therefrom, per sq. m. or fraction thereof	₱100.00
d.) Advertisements for business or profession by means of slides in movies by the owner of the movie houses	₱100.00
e.) Advertisements for business or profession by means of placards, signboards or streamers per sq. m. or fraction thereof	₱100.00
In addition to the taxes provided above under items (a) to (e) inclusive, for the use of electric or neon lights in billboards per sq. m. or fraction thereof	₱50.00
f.) Mass display of signs:	
From 100 to 250 display signs	₱100.00
From 251 to 500 display signs	₱150.00

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 Secretary to the Sanggunian

From 501 to 750 display signs	₱175.00
From 751 to 1,000 display signs	₱250.00
From 1,001 or more display signs	₱300.00
g.) Advertisement by means of vehicles, Balloons, Kite, amplifier, etc.	
Announcement fee	₱20.00
Per day or fraction	₱20.00
Per week or fraction	₱50.00
Per month or fraction	₱100.00

JOYCE KRISTY P. FLANCO
 Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

Tax on Operators of Public Utility Vehicles

Section 7. 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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 Ex-Officio Member / LIGA President

Kind of Public Utility	Amount of Fee per day	Amount of Fee per Annum
Air-conditioned buses	₱20.00 per unit	₱7,200.00 per unit
Buses without air conditioning	₱15.00 per unit	₱5,400.00 per unit
Mini buses	₱10.00 per unit	₱3,600.00 per unit
Jeepneys / AUVs	₱10.00 per unit	₱3,600.00 per unit
Taxis / GT's / Mega Taxi	₱10.00 per unit	₱3,600.00 per unit

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 SB Member

NOTE: Rate may be determined by computing estimated earning per day x 300 days x rate not to exceed 2.2% of gross receipts

Section 8. Time of Payment - The tax shall be paid within the first twenty (20) days of January of each year.

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Tax on Ambulant and Itinerant Amusement Operators

Section 9. Imposition of Tax - There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee per day
Circus, carnivals, or the like	₱100.00
Merry-Go-Round, Roller coaster, Ferris wheel, swing, shooting gallery and other similar contrivances	₱100.00
Sports contest / exhibitions	₱100.00
Other similar contrivances	₱100.00

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Section 10. Time of Payment - The tax herein imposed shall be payable before engaging in such activity.

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Tax on Mining Operations

Section 11. Definitions – When used in this Section

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

Section 12. Imposition of Tax – There is hereby levied an annual tax at the rate of two-point two percent (2.2%) based on gross receipts for the preceding year of mining operations.

Section 13. 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 14. Exclusion – Extraction of the following are excluded from the coverage of the tax levied herein:

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

Section 15. 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 16. Administrative Provisions

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

Department of Finance Local Finance Circular No. 02-09 has the following provisions:

Section 3. Business Tax on Mining Companies. The tax on mining companies shall be levied on their gross receipts for the preceding year, as follows:

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- 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 17. 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 18. 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 19. Definitions - When used in this Section, the following terms shall mean:

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

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

Section 20. Imposition of Tax - There is hereby imposed a tax on forest concessions and forest products at a rate of two-point two percent (2.2%) of the annual gross receipts of the concessionaire during the preceding year.

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.

Tax on Newly-Started Business

Section 22. Tax on Newly-Started Business - In the case of a newly started business under this Section, the tax shall be one-third of one percent (1/3 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article C. Exemptions

Section 23. Exemption - Business engaged in the production, manufacture, refining, distribution of oil, gasoline and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

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Article D. Situs of Tax

Section 24. Situs of the Tax

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

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

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

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

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

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

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

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

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

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(b) Sales Allocation

- 1) All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the Municipality where the same is located.
- 2) In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the municipality where said principal office is located.
- 3) In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if sales recorded in the principal office shall be taxable by the Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the municipality where the factory, project office, plant or plantation is located.
 The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitles to the sales allocation herein provided for.

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

- 6) The foregoing sales allocation under par. (3) Hereof shall be applied irrespectively 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) and (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

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

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

Article E. Payment of Business Taxes

Section 25. Payment of Business Taxes

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

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

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

Section 26. 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 27. 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 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.

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 Municipal Vice-Mayor

Section 28. Administrative Provisions

- (a) **Requirement** – Any persons 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.

- (c) **Invoices and 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 (₱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 (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 if 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.

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(f) **Issuance of Certification** - The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (₱100).

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

(h) **Retirement of Business**

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

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

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

- The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under new name, manager and/or owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
- Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- 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 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.

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

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

Article F. Presumptive Income Level

Section 29. Presumptive Income Level - for every tax period, the Treasurer's office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipts 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 30. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

**CHAPTER III
PERMIT AND REGULATORY FEES**

Article A. Mayor's Permit Fee on Business

Section 1. Mayor's Permit - All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

Section 2. 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.

(a) On Business Subject to tax imposed in Sec. 2A. 02, Article A Chapter 2, 40% of the Annual Business Tax

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

Enterprise Scale	Asset Limit	Workforce
Micro-Industry	₱150,000.00 and below	No specific
Cottage Industries	Above ₱150,000.00 to ₱500,00.000	Less than 10
Small-scale Industries	Over ₱500,000.00 to ₱ 1.5 M	Oct-99
Medium-scale Industries	Over ₱1.5 M to ₱ 15 M	100-199
Large-scale Industries	Over ₱15 M to ₱60 M and above ₱60 M	200 or more

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

(b) On business subject to graduated Fixed taxes

Classification/Category	Amount of Fee per Annum
1. On Manufacturers/Importers/Producers	
Micro- Industry	₱ 800.00
Cottage Industries	₱ 1,000.00
Small-Scale Industries	₱ 2,000.00
Medium-Scale Industries	₱ 3,000.00
Large-Scale Industries	₱ 5,000.00
2. On Banks	
Rural, Thrift and Savings Banks	₱ 3,000.00
Commercial, Industrial and Development Banks	₱ 5,000.00
Universal Banks	₱ 8,000.00
3. On Other Financial Institutions	
Small	₱ 3,000.00
Medium	₱ 5,000.00
Large	₱ 8,000.00
4. On Contractors/ Service Establishments	
Micro- Industry	₱ 800.00
Cottage Industries	₱ 1,000.00
Small-scale Industries	₱ 2,000.00
Medium-scale Industries	₱ 3,000.00
Large-scale Industries	₱ 5,000.00
5. On Wholesalers/ Retailers/Dealers or Distributors	
Micro-Industry - A	₱ 500.00
Micro-Industry - B	₱ 600.00
Cottage Industries	₱ 1,000.00
Small-scale Industries	₱ 2,000.00
Medium-scale Industries	₱ 3,000.00
Large-scale Industries	₱ 5,000.00
6. On Trans-Loading Operations	
Medium	₱ 5,000.00
Large	₱ 8,000.00

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7. Other Business	
Micro- Industry	₱ 1,000.00
Cottage Industries	₱ 1,500.00
Small- scale Industries	₱ 3,000.00
Medium-scale Industries	₱ 4,000.00
Large- scale Industries	₱ 6,000.00
8. Business of Retailing Liquid Petroleum Products	
Sec. 9 of DOE DC No. 2003-011-10: CERTIFICATE OF COMPLIANCE	
<p>The DOE, through the OIMB, shall issue a Certificate of Compliance upon the complete submission of and full compliance by the Retail Outlet owner and/or operator with the requirements provided in the foregoing sections of this Rule. No retail outlet shall operate until a Certificate of Compliance is so secured from the DOE.</p> <p>The owner and/or operator shall be deemed to be engaged in ILLEGAL TRADING of Liquid Petroleum Products if he/she operates without the Certificate of Compliance and/or violates any of the foregoing Sections.</p>	

JOYCE KRISTY P. BLANCO
 Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

Amusement Devices and Games

On every owner or operator of Amusement Devices and Games, the Municipal Regulatory Fee in the form of Mayor's Permit Fee shall be collected in addition to taxes of Amusement Plans specified in Article B. Section 2 B. 07.

- | | |
|--|-----------|
| 1. Swimming Pool, per pool | - ₱500.00 |
| 2. Steam Bath, Saunas and Similar devices per cubicle | - ₱500.00 |
| 3. Billiard Pool, per table | - ₱500.00 |
| 4. Theater, Cinema House | - ₱500.00 |
| 5. Video Karaoke Machines | - ₱500.00 |
| 6. Computer Device/Unit | - ₱200.00 |
| 7. Other Similar Amusement Devices and Games not herein identified | - ₱500.00 |

FRANCISB M. ORTEGA
 SB Member

Section 3. 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 on undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.


TRINIDAD V. ZARATE
 SB Member


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

ALINE B. REOMA
 SB Member

Section 4. 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.


MANUEL R. VILLAHERMOSA
 Municipal Mayor


BERNADETH M. NERVES
 SB Member


EDWIN F. FALLER
 SB Member


ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

SECRETARY TO THE SANGGUNIANG
CATHERINE A. FABULAR


EX-OFFICIO MEMBER/LIGA PRESIDENT
TEODORO U. ROBLES


SB MEMBER
CRISANTONIO B. ONG


SB MEMBER
MANUEL M. CABISAN



SB MEMBER
MANUEL V. LORA


b) Application for Mayor's Permit: False Statement – An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

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

Upon submission of the application, it shall be the duty of the proper authorities to verify if the 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 the other Municipal tax ordinances.

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


MANUEL R. VILLAHERMOSA
Municipal Mayor


BERNADETH M. NERVES
SB Member


EDWIN F. FALLER
SB Member


ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor


JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan


FRANCISCO M. ORTEGA
SB Member


TRINIDAD V. ZARATE
SB Member


ALINE B. REOMA
SB Member

CATHERINE A. FABULAR
Secretary to the Sanggunian

TEODORO U. ROBLES
Ex-Officio Member/LIGA President

CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member

MANUEL V. LORA
SB Member

A Mayor's Permit shall not be issued to:

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

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

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

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

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

The municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen, or destroyed, issue a duplicate of the permit upon the payment of One Hundred pesos (P100.00).

- d) **Posting of Permits** - 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 by any of the following grounds:

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

CATHERINE A. FABULAR
 Secretary to the Sanggunian

TEODORO U. ROBLES
 Ex-Officio Member/LIGA President

CRIS ANTONIO B. ONG
 SB Member

MANUEL M. GABISAN
 SB Member

MANUEL V. LOHIA
 SB Member

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

JOYCE KRISTY P. FLANCO
 Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

Section 5. Rules and Regulations on Certain Establishments

- a) On restaurants, cafes, cafeterias, carenderia, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, no owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.
- b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies, and other insects, and shall follow strictly the Rules and Regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.
- c) Sauna baths, 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.

FRANCISCO M. ORTEGA
 SB Member

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

Section 6. 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.

TRINIDAD V. ZARATE
 SB Member

Section 7. Sealing and Testing of Instruments of Weights and Measures - all instruments for determining weights and measure 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: For each and every re-testing and re-sealing of gasoline diesel and kerosene pumps calibrated and sealed every two months by official sealer who shall be the Municipal Treasurer or his duly authorized representative upon payment of fees of ₱50.00 per nozzle.

Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of the article.

ALINE B. REOMA
 SB Member

Section 8. Imposition of Fees - Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

MANUEL R. VILLAHERMOSA
 Municipal Mayor

BERNADETH M. NERVES
 SB Member

EDWIN F. FALLER
 SB Member

ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

CATHERINE A. FABUIAR
 Secretary to the Sanggunian

TEODORO U. ROBLES
 Ex-Officio Member/LIGA President

CRIS ANTONIO B. ONG
 SB Member

MANUEL M. GABISAN
 SB Member

MANUEL V. LORA
 SB Member

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a) For sealing linear metric measures:	
• Not over one (1) meter	₱ 40.00
• Measure over one (1) meter	₱ 60.00
(b) For sealing & retesting metric measures of capacity:	
• Not over ten (10) liters	₱ 50.00
• Over ten (10) liters	₱ 60.00
(c) For sealing metric instruments of weights:	
• With capacity of not more than 30 kgs.	₱ 50.00
• With capacity of more than 30 kgs. But not more than 300 kgs.	₱ 60.00
• With capacity of more than 300 kgs/but not more than 3,000 kgs.	₱ 80.00
• With capacity of more than 3,000 kgs	₱ 100.00
(d) For sealing apothecary balances of precision	₱ 80.00
(e) For sealing scale or balance with complete set of weights	
• For each scale or balance or other balance with complete set of weights for use therewith	₱ 100.00
• For each extra weight	₱ 15.00
• For scale of mobile vehicles (truck scale)	₱ 300.00
For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge of ₱50.00 for each instrument shall be collected.	

JOYCE KRISTY P. FLANCO
 Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
 SB Member

TRINIDAD V. ZARATE
 SB Member

ALINE B. REOMA
 SB Member

Section 9. Payment of Fees and Surcharge – the fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 10. Place of Payment – the fees herein levied shall be paid in Municipality/ the Municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality/municipality where he maintains his residence.

Section 11. 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.

MANUEL R. VILLAHERMOSA
 Municipal Mayor

BERNADETH M. NERVES
 SB Member

EDWIN F. FALLER
 SB Member

ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

Section 12. Administrative Provisions

- (a) The official receipt for a 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 instruments, it shall be destroyed at the Department of Science and Technology.
- (c) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

Section 13. 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 or measure has been officially tested, calibrated, sealed or inspected;
- (b) For any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (c) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;
- (d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (e) For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- (f) For any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

Secretary to the Sanggunian
CATHERINE A. FABULAR

Ex-Officio Member/LIGA President
TEODORO U. ROBLES

SB Member
CRIS ANTONIO B. ONG

SB Member
MANUEL M. GABISAN

SB Member
MANUEL V. LORA

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

JOYCE KRISTY P. BLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

Secretary to the Sanggunian
CATHERINE A. FABULAR

Ex-Officio Member/LIGA President
TEODORO U. ROBLES

SB Member
CRIS ANTONIO B. ONG

SB Member
MANUEL M. GABISAN

SB Member
MANUEL V. LORA

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

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

Section 14. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3 B 08 shall, upon conviction, be subject to a fine of not less than five hundred pesos (₱500.00) but not more than one thousand pesos (₱1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3 K 06 for the first time shall be subject to fine of not less than one thousand pesos (₱1,000.00) or by imprisonment of not more than one (1) year, 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 3 K 06 shall, upon conviction, be subject to a fine of not less than one thousand pesos (₱1,000.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. Building Permit

Section 15. Imposition of Fee - There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992, of the Department of Public Works and Highways for a service fee rendered

MANUEL R. VILLAHERMOSA
 Municipal Mayor

BERNADETH M. NERVES
 SB Member

EDWIN F. FALLER
 SB Member

ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

JOYCE KRISTY P. FLANCO
 Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
 SB Member

TRINIDAD V. ZARATE
 SB Member

ALINE B. REOMA
 SB Member

by the Municipal Building Official and/or Municipal Engineer from every person that shall construct and/or repair building, in the Municipality of Hilongos, Leyte, to wit:

Secretary to the Sanggunian
CATHERINE A. FABULAR

Ex-Officio Member/LIGA President
TEODORO U. ROBLES

SB Member
CRIS ANTONIO B. ONG

SB Member
MANUEL M. GABISAN

SB Member
MANUEL V. LORA

		AMOUNT OF FEE
1)	Construction of residential building costing not exceeding ₱175,000.00	₱ 750.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
2)	Construction of commercial building costing not exceeding ₱175,000.00	₱ 1000.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
3)	Construction of commercial building costing not exceeding ₱175,000.00	₱ 1500.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
4)	Construction of Institutional building costing not exceeding ₱175,000.00	₱ 500.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
5)	Construction of Recreational building costing not exceeding ₱175,000.00	₱ 300.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
6)	Construction of Agricultural building costing not exceeding ₱175,000.00	₱ 400.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
7)	Construction of Ancillary Structure costing not exceeding ₱100,000.00	₱ 300.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
8)	Mayor's Permit for erection of any structure mentioned above	₱ 300.00
9)	Rehab/Repair of Residential Bldg. costing not exceeding ₱100,000	₱ 300.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
10)	Rehab/Repair of Commercial, Industrial, Institutional, Recreational, Agricultural & Ancillary Structures not exceeding ₱100,000.00	₱ 300.00
	For each succeeding ₱10,000.00 or fraction thereof	₱ 40.00
11)	Mayor's Permit for Rehab/Repair of any structure mentioned above.	₱ 200.00
12)	Sanitary/Plumbing Permit for every installation to different structures.	₱ 150.00
13)	Electrical Permit for every installation to different structures.	₱ 150.00
14)	Mechanical Permit for every installation to different structures.	₱ 150.00


JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan


FRANCISCO M. ORTEGA
SB Member


TRINIDAD V. ZARATE
SB Member

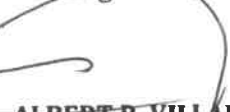
ALINE B. REOMA
SB Member

The application for building construction and/or repair from the Municipal Building Official and Municipal Engineer shall be in writing and shall not forth the following:


MANUEL R. VILLAHERMOSA
 Municipal Mayor


BERNADETH M. NERVES
 SB Member


EDWIN F. FALLER
 SB Member


ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

CATHERINE A. FABULAR
Secretary to the Sanggunian

TEODORO U. ROBLES
Ex-Officio Member/LIGA President

CRISANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member

MANUEL V. LORA
SB Member

- a. The location where the construction and/or repair will be done.
- b. The general dimensions of the building or other infrastructure to be constructed or the part or parts thereof that will be repaired.
- c. The name of the owner as well as that as Architect or Engineer who draws the plan and estimated of the entire cost of the proposed work,

In the case of building to be constructed in a populous center of the town proper, particularly in the file zones, the following shall invariably be attached to the formal application:

- 1) A copy of vicinity map duly signed by a Geodetic Engineer
- 2) Approved zoning compliance certificate
- 3) General drawings consisting of the following:
 - 3.1 Site development plan and Vicinity Map/ Perspective
 - 3.2 Architectural Plan
 - 3.3 Structural Plan
 - 3.4 Electrical Plan
 - 3.5 Mechanical

Section 16. 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 17. Administrative Provisions – In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Mayor/ Building Official. Every application shall provide the following information:

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

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

Article D. Building Occupancy Fee

Section 18. Imposition of Fees – There shall be a collection form each building occupant as building occupancy fee in the account of **four hundred pesos (P400.00)**.

Section 19. The fees specified under this article shall be paid to the Municipal Treasurer upon occupying at new completed buildings.

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice Mayor

JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

Section 20. 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 E. Permit Fee for Zoning/Locational Clearance

Section 21. Imposition of Fee – There shall be collected the following fees for the issuance of zoning/locational clearance.

PARTICULAR	AMOUNT OF FEE (Per HLURB Schedule of Fees of 2010)
I. Zoning/ Locational Clearance	
A. Residential Structures: <i>Single or detached, the project cost of which is:</i>	
1. ₱100,000 and below	₱288.00
2. Over ₱100,000 to 200,000	₱576.00
3. Over ₱200,000	₱720.00 + (1/10 of 1% in excess of ₱200,000.00)
B. Apartments/ Townhouses	
1. ₱500,000 and below	₱1,440
2. ₱500,000 to ₱2 Million	₱2,160
3. Over ₱2 Million	₱3,600.00 + (1/10 of 1% of cost in excess of ₱2M regardless of the number of doors)
C. Dormitories	
1. ₱2 million and below	₱3,600.00
2. Over ₱2 million	₱3,600.00 + (1/10 of 1% of cost in excess of ₱2M regardless of the number of doors)
D. Institutional, Project cost of which is	
1. Below 2 million	₱2,880.00
2. Over 2 million	₱2,880.00 + (1/10 of 1% of cost in excess of ₱2M)
E. Commercial, Industrial, Agro-Industrial Project Cost of which is:	
1. Below ₱100,000	₱1,440.00
2. Over 100,000 - ₱500,000	₱2,160.00
3. Over 500,000 - ₱1M	₱2,880.00
4. Over ₱1M - ₱2M	₱4,320.00
5. Over ₱2 million	₱7,200.00 + (1/10 of 1% of cost in excess of ₱2M)
F. Special Uses/ Special Project (Gasoline station, cell sites, slaughter house, treatment plant, etc.)	

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1. Below ₱2 million	₱7,200.00
2. Over ₱2 million	₱7,200.00 + (1/10 of 1% of cost in excess of ₱2M)
G. Alteration/ Expansion (affected areas/cost of expansion only)	

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II. Subdivision and Condominium Projects (under P.D. 957)	
A. Approval of Subdivision Plan (including Town Houses)	
1. Preliminary Approval and Locational Clearance (PALC) / Preliminary Subdivision Development Plan (PSDP)	₱360.00/ha. or a fraction thereof
• Inspection Fee	₱1,500.00/ha. regardless of density
2. Final Approval and Development Permit	₱2,880.00/ha. regardless of density
• Additional Fee on Floor area of Houses & Building sold with lot	₱3.00.00/sq. m.
• Inspection Fee (Projects already inspected to PALC application may not be charged inspection fee)	₱1,500.00/ha. regardless of density
3. Alteration of Plan (affected areas only)	Same as final approval & Development permit
4. Certificate of Registration Processing Fee	₱2,880.00
5. License to Sell (per saleable lot)	₱216.00
• Additional fee on Floor Area of houses and building sold with lot	₱14.40/sq. m.
• Inspection fee (Projects already inspected to PALC application may not be charged inspection fee)	₱1,500.00/ha. regardless of density

H. Subdivision and Condominium Projects (under P.D. 957)	
A. Approval of Subdivision Plan (including Town Houses)	
1. Certification of Completion	₱216.00
• Certificate Fee	₱2,400.00/ha. regardless of density
• Processing Fee	₱504.00
2. Extension of Time to develop	
• Inspection Fee (Affected/unfinished areas only)	₱1,500.00/ha. regardless of density
B. Approval of Condominium Project Final Approval and Development Permit	
1. Processing Fee	
a. Land Area	₱7.2/sq.m.
b. No. of Floors	288/floor
c. Building Areas	23.05/sq.m.
• Inspection Fee	₱1,500/sq.m of GFA
2. Alteration of Plan (affected areas only)	Same as Final approval & Dev't. Permit
3. Conversion (affected areas only)	Same as Final approval & Dev't. Permit
4. Certificate of Registration	
• Processing Fee	₱2,880.00
5. License to Sell	
a. Residential (saleable areas)	₱17.30/sq.m.
b. Commercial/Office (saleable areas)	₱36.00/sq.m.
c. Inspection Fee	₱1,500.00
6. Extension of Time to Develop	

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• Processing Fee	₱504.00
• Additional Fee (<i>unfinished floor area for development</i>)	₱17.300/sq.m of GFA
• Inspection Fee (<i>affected/unfinished areas only</i>)	₱1,500.00
7. Certificate of Completion	
• Certificate Fee	₱216.00
• Processing Fee	₱14.40/sq.m of GFA
• Inspection Fee	₱1,500.00
C. Project under BP 220	
a. Subdivision	
1. Preliminary Approval and Locational Clearance (PALC)	
a. Socialized housing	₱90.00/ha.
b. Economic housing	₱216.00/ha.
• Inspection Fee	
➤ Socialized housing	₱1,500.00/ha
➤ Economic housing	₱1,500.00/ha.
2. Final Approval and Development Permit	
• Processing Fee:	
a. Socialized housing	₱600/ha.
b. Economic housing	₱1,440/ha
• Inspection Fee:	
a. Socialized housing	₱1,500/ha.
b. Economic housing	₱1,500/ha
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. Alteration on plans (<i>affected areas only</i>)	(same as final approval & Dev't Permit)
4. Building Permit (<i>floor area of housing unit</i>)	₱7.20/sq. m.
5. Certificate of Registration	
• Application Fee	
a. Socialized Housing	₱420.00/ha.
b. Economic Housing	₱720.00/ha.
6. License to Sell (<i>per saleable lot</i>)	
a. Socialized Housing	₱24.00/lot
b. Economic Housing	₱72.00/lot
<i>(Additional fee on floor area of houses/building sold with lot)</i>	
• Inspection Fee	
a. Socialized housing	₱1,500.00/ha.
b. Economic housing	₱1,500.00/ha.
7. Extension of time to Develop	
• Filing Fee	
a. Socialized housing	₱420.00
b. Economic housing	₱504.00
• Inspection fee (<i>affected/unfinished areas only</i>)	
a. Socialized housing	₱1,500/ha.
b. Economic housing	₱1,500/ha.
8. Certificate of Completion	
• Certification Fee	
a. Socialized housing	₱180.00

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b. Economic housing	₱216.00
• Processing Fee	
a. Socialized housing	₱1,500.00/ha.
b. Economic housing	₱1,500.00/ha.
9. Occupancy Permit	₱1,500.00/sq. m.
• Inspection Fee (<i>saleable floor are of the housing unit</i>)	
a. Socialized housing	₱6.00/sq. m.
b. Economic housing	₱7.20/sq. m.
b. Condominium	
1. Preliminary Approval and Locational Clearance	₱720.00
2. Final Approval & Development Permit	₱7.20/sq. m.
a. Total Land Area	₱144.00/floor
b. Number of Floor	₱5.80/sq. m. of GFA
c. Building Area	₱1,500.00/sq. m. of GFA
• Inspection Fee	same as Final approval & Dev't. Permit
3. Alteration of Plant (<i>affected area only</i>)	₱720.00
4. Certificate of Registration	₱6.00/sq. m.
5. License to Sell	₱1,500.00
6. Extension of Time to Develop	₱2.40/sq. m. of saleable area
• Inspection Fee (<i>FA x P2x% of remaining dev't. cost</i>)	
7. Certificate of Completion	
• Certification Fee	₱216.00
• Processing Fee	₱3.60/sq.m. of GFA
• Inspection Fee	₱1,500.00
D. Approval of Industrial/Commercial Subdivision	
1. Preliminary Approval and Locational Clearance	₱3.60/ha.
• Inspection Fee	₱1,500.00/ha. regardless of location
2. Final Approval and Development Permit	₱6,000.00/ha. regardless of location
• Inspection Fee (<i>Projects already inspected for PALC application may not be charged inspection fee</i>)	₱1,500.00/ha. regardless of location
3. Alteration of Plant (<i>affected area only</i>)	Same as final approval & Dev't Permit
4. Certificate of Registration	₱2,400.00
5. License to Sell	₱2.40/sq. m of land area
• Inspection Fee	₱1,500/ha. regardless of location
6. Extension of Time to Develop	₱420.00
• Inspection Fee (<i>affected/unfinished areas only</i>)	₱1,500.00/ha.
7. Certificate of Completion	
• Industrial	₱420.00/.ha. regardless of location
• Commercial	₱600.00/ha. regardless of location
• Inspection Fee	₱1,500.00
E. Approval of Farm Lot Subdivision	
1. Preliminary Approval and Locational Clearance	₱288.00/ha.
• Inspection Fee	₱600.00/ha.
2. Final Approval and Development Permit	₱1,140.00/ha

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• Inspection Fee	₱1,500.00/ha.
<i>(Projects already inspected for PALC application may not be charged with inspection fee)</i>	
3. Alteration of Plan <i>(affected area only)</i>	₱2,880.00
4. Certificate of Registration	₱720.00/lot
5. License to Sell	₱1,500.00/lot
• Inspection Fee	₱504.00
6. Extension of Time to Develop	
• Inspection Fee <i>(affected/unfinished areas only)</i>	₱1,500.00/ha.
7. Certificate of Completion	
• Certification Fee	₱216.00
• Processing Fee	₱1,500.00/ha
• Inspection Fee	₱1,500.00
F. Approval of Memorial Parks/Cemetery Project/Columbarium	
1. Preliminary Approval and Locational Clearance (PALC)	
a. Memorial Projects	₱1,500.00/ha.
b. Cemeteries	₱2,000.00/ha.
c. Columbarium	₱3,600.00/ha
• Inspection Fee	
a. Memorial Projects	₱1,500.00/ha.
b. Cemeteries	₱1,500.00/ha.
c. Columbarium	₱3,600.00/ha. of GFA
2. Final approval and Development Permit	
a. Memorial Projects	₱3.00/sq. m.
b. Cemeteries	₱1.50/sq. m.
c. Columbarium	₱240.00/floor
• Inspection Fee <i>(Project already inspected for PALC application may not charge inspection fee)</i>	₱4.80/sq. m. of GFA
a. Memorial Projects	₱6.00/sq. m. of land area
b. Cemeteries	₱1,500.00/ha.
c. Columbarium	₱1,500.00/ha.
3. Alteration Fee	₱1,500.00/ha. of GFA
4. Certificate of Registration	Same as final Approval & Dev't Permit
5. License to Sell	₱2,800.00
a. Memorial Projects	₱72.00/2.5 sq. m.
• Apartment Type	₱28.80/unit
b. Cemeteries	₱28.80/tomb
c. Columbarium	₱72.00/vault
• Inspection Fee	₱1,500.00/ha.
a. Memorial Projects	₱1,500.00/ha.
b. Cemeteries	-
c. Columbarium	₱1,500.00
6. Extension of Time to Develop	
• Inspection Fee <i>(affected/unfinished areas only)</i>	₱1,500.00
a. Memorial Projects	₱1,440.00/ha.
b. Cemeteries	₱720.00/ha.
c. Columbarium	₱5.80/sq. m. of the remaining GFA
7. Certificate of Completion	

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SB Member

• Certificate Fee	₱216.00
• Processing Fee	
a. Memorial Projects	₱1,440.00/ha.
b. Cemeteries	₱720.00/ha.
c. Columbarium	₱5.80/sq. m. of GFA
G. Other Transactions/ Certifications	
A. Application/Request for:	
1. Advertisement Approval	₱720.00
2. Cancellation/Reduction of Performance Bond	₱2,880.00
3. Lifting of Suspended Licenses to Sell	₱2,880.00
4. Exemption from Cease-and-Desist Order	₱216.00
5. Clearance to Mortgage	₱1,440.00
6. Lifting of Cease-and-Desist Order	₱2,880.00
7. Change of Name/Ownership	₱1,440.00
8. Voluntary cancellation of CR/LS	₱1,440.00
9. Revalidation of/Renewal of Permit (Condominium)	60% of assessed current processing fees including inspection fee.
B. Other Certification	
1. Locational Clearance	₱200.00
2. Zoning Certification	₱720/ha.
3. Certification of Town Plan/Zoning Ordinance Approval	₱216.00
4. Certification of New Rights/Sales	₱216.00
5. Certificate of Registration (form)	₱216.00
6. License to Sell (form)	₱216.00
7. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	₱216.00
8. Others, to include:	
a. Availability to records/public request	₱280.00
b. Certificate of "No records on file"	₱280.00
c. Certificate of with or without CR/LS	₱280.00
d. Certified Xerox copy of documents (report size)	
• Document of five (50 pages or less)	₱43.30
• Every additional page	₱4.40
e. Photocopy of documents	₱3.00
f. Other not listed above	₱216.00
H. Registration of Dealers/Brokers/Salesmen	
a. Dealers/Brokers	
b. Salesmen/Agents	
I. Homeowners Associations	
1. Registration of HOA Examination/ Registration	

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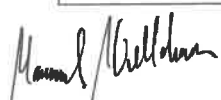
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• Articles of Incorporation	₱940.00
• By-laws	₱940.00
• Books	₱50.00
2. Amendments	
• Articles of Incorporation	₱720.00
• By-laws	₱720.00
3. Dissolution of Homeowners Association	₱720.00
4. Certification of the new set of officers	₱504.00
5. Other Certifications	₱216.00
• Inspection Fee (CMP Project)	₱1,500.00/ha.
J. Legal Fees	
a. Filing Fee	₱1,440.00
b. Additional Fee for Claims <i>(for refund, damages, Attorney's fee, etc.)</i>	
1. Not more than ₱20,000.00	₱173.00
2. More than ₱20,000.00 but less than ₱80,000.00	₱576.00
3. ₱80,000.00 or more but less than ₱100,000.00	₱864.00
4. ₱100,000 or more but less than ₱150,000.00	₱1,440.00
5. For each ₱1,000 in excess of ₱150,000.00	₱7.20
c. Motion for reconsideration	₱600.00
d. Petition for Review	₱2,880.00
e. Prayer for Cease-and-Desist Order	₱1,200.00
f. Pauper-litigants are exempt from payment of legal fee	
1. Those whose gross income is not more than ₱6,000.00 per month and residing within M.M	
2. Those whose gross income is not more than ₱4,00.00 per month and residing outside M.M	
3. Those who do not own real property	
g. Government agencies and its instrumentalities are exempted from paying legal fees	
h. Local government and government-owned and controlled corporations with or without independent charters are not exempted paying legal fees.	
K. UPCL Legal Research Fee	
<i>Computation of Legal Research Fee for the University of the Philippines Law Center (UPLR) remains at One Percent (1%) of every fee charged but shall in No Case be Lower than ₱10.00</i>	
L. Research/ Service Fee (50% discount for students)	
A.	
1. Photocopy (Maps: subd. /Condo. Plans; presentation sizes)	For Xerox
2. Hard copy from Diskettes (License to Sell Date)	₱600/diskette; additional ₱50 for rush job
3. Electronic File (License to Sell available date)	
4. Electronic File (Land Use Maps available)	
5. Certified true copy – Map (Land use plan)	For Xerox
B. Sale of Forms, Publications, etc.	


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1. Proforma - Articles of Incorporation and By-laws	₱480.00
2. Books and other HLURB publications*	
a. CLUP Guidebooks:	
<i>Volume I - A Guide to CLUP Preparation</i>	₱600.00
<i>Volume II - A Guide to Sectoral studies in the CLUP Preparation</i>	₱540.00
<i>Volume III - GIS Cookbook</i>	₱240.00
<i>Volume IV - Planning Strategically</i>	For Xerox
<i>Volume V - Model zoning ordinance</i>	₱240.00
b. PD 957	₱240.00
c. BP 220	₱240.00
d. Amendments Rules for HOA Registration and supervision	₱180.00
e. Framework for Governance for HOA	₱120.00
f. 2009 Rules for Procedures	₱120.00

Section 22. Time of Payment - the fees in this Article shall be paid to the Municipal Treasurer.

Section 23. 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 F. Plumbing Permit Fee

Section 24. Imposition of Fee - any person having new plumbing or drainage work done including removal or transfer of water meter shall pay a corresponding fee to wit:

- Residential - ₱150.00
- Commercial - ₱300.00
- Septic Tank Extraction (Sanitary Permit) - ₱150.00

Section 25. Time and Manner of Payment - the permit shall be paid upon application for plumbing unit.

Section 26. Administrative Provision - Before any work of plumbing is started, an application signed by the owner shall be submitted to the Municipal Mayor. All plumbing performed shall be subject to inspection by the Municipal Engineer before a permit is granted.

Section 27. Penalty - Any violation to any provision of this article shall be penalized of not less than ₱500.00 or an imprisonment of 10 days or both at the discretion of the court.

Article G. Permit Fees on Tricycle Operation

Section 28. 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.

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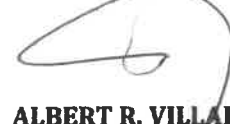
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- b. *Tricycle Operators* are persons engaged in the business of operating tricycles.
- c. *Tricycle-for-Hire* is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- d. *Motorized Tricycle Operator's Permit (MTOPI)* is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- e. *Zone* is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without fixed origin and destination.

Section 29. Imposition of Fees – There shall be collected an Annual Franchise Fee in the amount of **Three Hundred Fifty pesos (P350.00)** for the operation of tricycle-for-hire.

[The annual franchise fee should cover the cost of regulation and surveillance, plus the estimated annual business tax that the operator would pay for each unit. The integration of tax and regulatory fee simplifies tax administration and tax compliance.]

Other Fees on Tricycle Operations:

PARTICULAR	AMOUNT OF FEE
1. Filing Fee	
• For each unit	₱300.00
• For each additional unit	₱300.00
• Mayor's Permit / per unit	₱300.00
2. Fare Adjustment fee for fare increase	₱300.00
3. Filing Fee for amendment of MTOPI	₱300.00
4. Parking Fee	₱300.00
5. Dropping of Franchise	₱500.00
6. Service Fee (Change of Unit)	₱100.00

Section 30. Time of Payment

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

Section 31. Administrative Provisions

- a. Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOPI) from the Sangguniang Bayan.

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Municipal Mayor

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SB Member

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SB Member

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SB Member

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SB Member

b. The Sangguniang Bayan of this Municipality shall:

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

c. The *Sangguniang Bayan* may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The official rate to be initially adopted shall be a **minimum fee six pesos (P6.00) plus one centavo (P0.01) per km. in excess of four (4.0) km distance** pending the enactment of the prescribed fare structure for the zone by the *Sangguniang Bayan*.

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

d. The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining

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municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.

- e. For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby as follows:

Chairman : Municipal Mayor
 Members : SB Member, Chairman, Committee on Transportation
 Municipal Treasurer
 Representative of the Office of the Mayor
 Presidents of different Tricycle Associations

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

Article H. Permit Fee on Pedaled Tricycle

Section 32. Imposition of Fee - There shall be collected from the owner of pedaled tricycle operated within the Municipality, the following fees are to be collected:

Mayor's Permit	₱100.00
Pedicab Franchise Fee	₱250.00
Application Fee	₱20.00
Sanitary Fee	₱100.00
Secretary's Fee	₱100.00
Police Clearance	₱100.00
Miscellaneous Fee	₱30.00
Plate Number	₱80.00
Others (Driver)	₱100.00
Annual Parking Fee	₱200.00
TOTAL:	₱1,080.00

Section 33. Time of Payment - The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 34. Administrative Provisions -

- a. A **plate** (metal plate or sticker) shall be provided by the LGU to the pedaled tricycle granted a permit.
- b. The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Permit Fee on Bicycle

Registration Fee	-	₱50.00
Bicycle Fee	-	₱50.00

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Article I. Permit Fee on Electric Tricycle

Electric Tricycle – A vehicle powered driven by battery used or fitted with a cab, having a total of three wheels that render local transport service, also known locally as 3WETAXI or Racal.

Section 35. Imposition of Fee - there shall be collected from the owner of electric tricycle operated within the Municipality, the following fees are to be collected:

Mayor's Permit	-	₱100.00
E-Trike Franchise Fee	-	₱350.00
Application Fee	-	₱20.00
Sanitary Fee	-	₱100.00
Secretary's Fee	-	₱100.00
Police Clearance	-	₱100.00
Miscellaneous Fee	-	₱30.00
Plate Number	-	₱80.00
Others (Driver)	-	₱100.00
Annual Parking Fee	-	₱200.00
TOTAL	-	₱1,180.00

Section 36. Time of Payment – The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For electric tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 37. Administrative Provisions

- a. A **plate** (metal plate or sticker) shall be provided by the LGU to the electric tricycle granted a permit.
- b. Municipal Treasurer shall keep a register of all electric tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article J. Permit Fee on Motorized Tricycle

Section 38. Imposition of Fee - There shall be collected from the owner of motorized tricycle operated within the Municipality, the following fees are to be collected:

Mayor's Permit	-	₱100.00
Franchise Fee	-	₱350.00
Filing Fee	-	₱100.00
Sanitary Fee	-	₱100.00
Secretary's Fee	-	₱100.00
Police Clearance	-	₱100.00
Miscellaneous Fee	-	₱30.00
Other (Driver)	-	₱100.00
Annual Parking Fee	-	₱300.00
TOTAL	-	₱1,280.00

Section 39. Time of Payment – The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of

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

Section 40. Administrative Provisions

- a. A **plate** (metal plate or sticker) shall be provided by the LGU to the motorized tricycle granted a permit.
- b. The Municipal Treasurer shall keep a register of all motorized tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

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

Section 41. Definitions – When used in this Article:

- a. *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether 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 42. 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/licensee of the cockpit:

PARTICULAR	AMOUNT OF FEE
a. For the owner/operator/licensee of the cockpit	
1. Application Filing Fee	₱500.00
2. Annual cockpit permit fee	₱5,000.00
b. From cockpit personnel	
1. Promoters/hosts	₱1,500.00
2. Pet Manager	₱500.00
3. Referee	₱500.00
4. Bet taker/ “Kristo” / “Llamador”	₱500.00
5. Bet Manager / “Maciador” / “Kasador”	₱500.00

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6. Cashier	₱500.00
7. Derby Matchmaker	₱500.00
8. Gaper	₱500.00
9. Promoter	₱1,500.00
10. Manager	₱1,500.00

Section 43. Time and Manner of Payment

- a. The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- b. The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty (20) 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 44. 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 area, 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 cockfight any of the abovementioned 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 45. Applicability Clause - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission) and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding cockfights in this Municipality.

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Article L. Special Permit Fee for Cockfighting

Section 46. Definitions

- 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 the 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 game cockers or cockfighting "*afficionados*" with "pot money" awarded to the proclaimed winning entry.

Section 47. Imposition of Fees - There shall be collected the following fees per day for cockfighting:

KINDS OF COCKFIGHTING EVENTS	AMOUNT OF FEE
a. Special cockfights (<i>Pintakasi</i>)	₱2,000.00
b. Special Derby	₱3,000.00
• Promoter	₱2,000.00
Assessment for Promoters	
• Two-cock derby	₱2,000.00
• Three-cock derby	₱3,000.00
• Four-cock derby	₱4,000.00
• Five-cock derby	₱5,000.00
• Promoter	₱2,000.00

Section 48. 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 49. 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 50. Cockpit Amusement Fee - there shall be an amusement collection from the operator or promoter every time regular cockfights, derby and *pintakasi* is held at:

Pot Money (<i>ariba</i>)	-	30%
Entrance Fee (<i>goers</i>)	-	30%

Section 51. Timer and Manner of Payment - the fees herein imposed shall be payable to the Municipal Treasurer after the cockfights and derby can be carefully held.

Section 52. 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

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held during Municipal Agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.

- b. Cockfighting for entertainment of tourist 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 takers, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

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

Section 53. 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 occupation or calling not requiring government examination with the Municipality as follows:

OCCUPATION OR CALLING	RATE OF FEE PER ANNUM
a. On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	₱100.00
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, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager, Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, masonry worker, masseur attendant mechanic, certified " <i>hilot</i> ", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (<i>cochero</i>), taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder.	₱100.00

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Section 54. Exemption – All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 55. 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 dry 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 manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic product 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 shops; hardware; pest control services; printing and publishing houses; service station; slaughter-houses; textile stores; warehouses; and parking lots.

3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.

b. Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.

c. Employees and workers in food or eatery establishments such as but not limited to the following:

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1. Employees and workers in canteen, *carenderia*, 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 establishment such as but not limited to the following: Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.
- In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
- e. All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 55.


Section 56. Time and Manner of Payment – the fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing the application for the first time and annually thereafter within the first twenty (20) days if 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 57. 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 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.

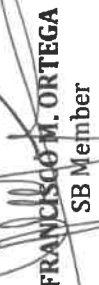

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Section 58. Administrative Provisions

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

Article N. Fees on Impounded Vehicles

Section 59. Imposition of Fee – There shall be imposed an impounding fee per day for each vehicle that remains in custody at the PNP Station of Hilongos, Leyte reckoned from the day the same is impounded/ deposited to wit;

Motorcycle	-	₱50.00
4-Wheels	-	₱100.00
Dump truck	-	₱200.00
Bus/Wing van	-	₱250.00
10-wheels	-	₱250.00

Provided that these vehicles are impounded on the following grounds:

1. Vehicles involved IN Traffic accident
2. Vehicles Deposited/Impounded by the LTO for traffic violations
3. Vehicles Apprehended under the "No Plate, No Run" policy of the DILG
4. Vehicles impounded due to Illegal Acts committed by the Driver/Owner of such vehicles
5. And, all other vehicles impounded due to non-renewal of licenses, permits and those whose owners or drivers have violated other existing laws or ordinances relative hereof.

Section 60. Time of Payment – The impounding fee shall be paid to the Municipal Treasurer prior to the release of the vehicle by the PNP after case shall have been resolved.

Section 61. Administrative Provisions – For purposes of this Article, the Station Commander of the Philippine National Police (PNP) or his deputies shall make a report of the day a vehicle is/are apprehended and impounded in station for any violations as specified in Section 59 of this Article.

Impounded vehicles not release from custody of the PNP due to on-going litigation or that negotiation/resolution is still under way, the owner of such vehicle shall continue to pay the fees as stated. But for those units that have been left abandoned and the owner(s) have lost interest in the case, said unit shall be presented for the public auction after a period of 30 days from the day it was impounded/deposited by the PNP/LTO.

The Station Commander of the Hilongos PNP Station, after everything related to the case is resolved, shall make the final release of the vehicle only after the legal

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owner shall have presented an Official Receipt as payment for the required fee issued by the Office of the Municipal Treasurer.

Article O. Fees on Impounding Stray Animals

Section 62. Definition - When used in this Article, the following terms shall define as:

- a. *Astray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- b. *Public Place* includes national, Municipality or barangay streets, parks, plazas and such other places open to the public.
- c. *Private Place* includes privately-owned streets of 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 63. Imposition of Fee - There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	AMOUNT OF FEE
Large Cattle	₱200.00
All Other Animals	₱100.00
Any kind of pet animal	₱50.00

Section 64. 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 65. Administrative Provisions

- a. For purposes of this Article, the *Barangay Tanods* of the Municipality are hereby authorized to apprehend and impound astray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for 3 consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- b. Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:
 1. The Municipal Treasurer shall post notice for three (3) days in conspicuous 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.

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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 five (5) 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 66. Penalty - Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

OFFENSES	AMOUNT OF FEE
First Offense	₱100.00/day
Second Offense	₱200.00/day
For the third offense and each subsequent offense	₱500.00/day

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

Article P. Permit Fee on *Caretela* or *Calesa*

Section 67. Imposition of Fee - There shall be collected a permit fee of Two Hundred Pesos (₱200.00) per annum for each *calesa* or *caretela* used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

Section 68. Time and Manner of Payment - The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of each year. For newly acquired *calesas* or *caretelas*, the fee shall be payable within twenty (20) days after acquisition.

Section 69. Administrative Provisions

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

Section 70. Imposition of Fees - There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality.

KINDS OF MACHINERY AND EQUIPMENT	RATE OF FEE PER ANNUM
a. Hand Tractors	₱300.00
b. Light Tractors	₱300.00
c. Heavy Tractors	₱500.00
d. Bulldozer	₱1,000.00
e. Forklift	₱500.00
f. Heavy Graders	₱1,500.00
g. Light Graders	₱700.00
h. Mechanized Threshers	₱300.00

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i. Manual Threshers	₱100.00
j. Cargo Truck	₱500.00
k. Dump truck	₱500.00
l. Road Rollers	₱500.00
m. Pay loader	₱500.00
n. Prime movers/ Flatbeds	₱500.00
o. Backhoe	₱500.00
p. Rock Crusher	₱750.00
q. Batching Plant	₱1,000.00
r. Transit/Mixer Truck	₱500.00
s. Crane	₱750.00
t. Other agricultural machinery or heavy equipment not enumerated above	₱500.00
u. Chain Saw	₱300.00

Section 71. Time and Manner of Payment - The fee imposed herein shall be payable prior to the utilization of the equipment upon application for a Mayor's Permit.

Section 72. 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 R. Permit and Inspection Fee on Machineries and Engines

Section 73. Imposition of Fee - There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

KINDS OF MACHINERIES & ENGINES	Rate of Fee per Annum
(A) Internal Combustion Engines	
1. 2 Hp and below	₱150.00
2. 5 Hp and below but not lower than 3 Hp	₱170.00
3. 10 Hp and below but not lower than 5 Hp	₱250.00
4. 14 Hp and below but not lower than 10 Hp	₱300.00
5. Above 15 Hp	₱400.00
(B) Other Stationary Engines or Machines	
1. 3 Hp and below	₱170.00
2. 5 Hp and below but not lower than 3 Hp	₱170.00
3. 10 Hp and below but not lower than 5 Hp	₱250.00
4. 14 Hp and below but not lower than 10 Hp	₱300.00
5. Above 14 Hp	₱400.00
(C) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).	

Section 74. Time of Payment - the Annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by

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the mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or every quarter, as the case may be.

Section 75. Administrative Provision - No engine or machine mentioned above shall be installed or operated within the limits of this Municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

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

Section 76. Imposition of Fee - there shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIALS	RATE OF FEE
(A) Storage of gasoline, diesel, fuel, kerosene, and similar products	
1. 500 to 2,000 liters	₱500.00
2. 2,001 to 5,000 liters	₱600.00
3. 5,001 to 20,000 liters	₱700.00
4. 20,001 to 50,000 liters	₱800.00
5. Over 100,000 liters	₱1,000.00
6. 1,000,000 to 500,000	₱1,200.00
(B) Storage of cinematographic film	
a. Storage of celluloid	₱1,000.00
b. Storage of Calcium carbide	
• Less than 50 cases	₱500.00
• 50 to 90 cases	₱800.00
• 100 or more cases	₱1,000.00
c. Storage of tar, resin, and similar materials	
• Less than 1,000 kls.	₱500.00
• 1,000 to 2,500 kls.	₱600.00
• 2,500 to 5,000 kls.	₱700.00
• Over 5,000 kls.	₱800.00
d. Storage for Coal deposits	
• Below 100 tons	₱800.00
• 100 tons or above	₱1,000.00
e. Storage for combustible, flammable or explosive substance not mentioned above	₱1,500.00

Section 77. Time of Payment - The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the mayor to store the aforementioned substances.

Section 78. Administrative Provisions

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

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

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

Section 79. 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:

PURPOSE	RATE OF FEE
1. For Construction	₱100.00/sq. m./wk.
2. Other	₱50.00/sq. m./wk.

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 80. Time of Payment - the fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

Section 81. 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 U. Permit Fee for Excavation

Section 82. Imposition of Fee - There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this Municipality.

KINDS OF EXCAVATION	AMOUNT OF FEE
a. For crossing streets with concrete pavement	
1. For crossing concrete pavement (minimum area 2.00 x 0.600 m., 12 sq. m.)	₱400.00
2. For crossing across base streets with concrete pavement, per linear meter (boring method)	₱600.00
b. For crossing streets with asphalt pavement	
1. Minimum Fee	₱200.00
2. Additional Fee for each linear meter crossing the streets (minimum width of excavation, 0.80 m)	₱75.00
c. For crossing the streets with gravel pavement	
1. Minimum fee	₱75.00

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2. Additional fee for each linear meter crossing the streets (minimum width of excavation: 0.3 m)	₱35.00
d. For crossing existing curbs and gutters resulting in damage	₱100.00
e. Additional fee for every day (day or week) of delay in excess of excavation period provided in the Mayor's Permit	₱150.00

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Section 83. Time and Manner of Payment – The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A Cash deposit in an amount equal to three thousand Pesos (₱3,000.00) 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.

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Section 84. Administrative Provisions

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

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Article V. Permit Fee on Circus and Other Parades

Section 85. Imposition of Fee – There shall be collected a Mayor's Permit Fee of **₱100.00** per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

Section 86. Time and Manner of Payment – The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least Five (5) days before the scheduled date of the circus or parade and such activity shall be held.

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Section 87. Exemption – Civic and military parades as well as religious processions shall not require to pay the permit fee imposed in this Article.

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Section 88. Administrative Provisions

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

Article W. Permit Fee for the Conduct of Group Activities

Section 89. Imposition of Fee - Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this Municipality shall obtain a Mayor's Permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

KINDS OF ACTIVITY	AMOUNT OF FEE
1. Conference, meetings, rallies, and demonstration in outdoor, in parks, plazas, roads/streets	₱150.00
2. Dances	₱750.00
3. Coronation and ball	₱1,300.00
4. Promotional Sales	
a. Transient/day	₱800.00
b. Resident/day	₱500.00
c. Ambulant Vendors/day	
• Group	₱300.00
• Individual	₱100.00
d. Parlor games/day/game	₱30.00
5. Other group activities	₱100.00
6. Registration of Civic Organization	₱100.00
7. In every activity there will be Police Assistance	₱500.00

Section 90. 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 91. 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 92. 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

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1. Food Handlers - ₱100.00
2. Personal Services Personnel - ₱100.00
3. Medico Legal - ₱100.00

Section 95. Administrative Provision

- a. The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishment and buildings, and accessories and house for rent in order to determine their adequacy of ventilation, general sanitary condition, and propriety for habitation.
- b. The Municipal Health Officer shall require evidence of payment of fee imposed herein before the issues the sanitary inspection certificate.
- c. The Municipal Health Officer shall keep a record of physical and other health examination 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.
- d. There shall be also be collected a fine of one thousand pesos from the owner, manager, or operator of the establishment for each employee found working without the necessary health certificate.

Article Y. Permit Fee on Caravan Sales and on Sales Promotion

Section 96. Imposition of Fees - There shall be collected permit fees from the operator/ manager of a certain company/chain store for the conduct of caravan sales and/or any sales promotion at the following rates:

- a. Transient, per day - ₱1,000.00
- b. Resident, per day - ₱500.00
- c. Ambulant promotions - ₱500.00
- d. Vendors/Peddlers per day - ₱150.00

Article Z. Permit Fee for the Transport of Animals and other Products

Section 97. Imposition of Fees - There shall be collected permit fee for the transport of every animal and other products as herein enumerated and the corresponding fees:

a. Swine, Boar and Sow (Culled)	₱100.00 per head
b. Large Cattle	₱100.00 per head
c. Hogs, Swine, Goats, Sheeps	₱100.00 per head
d. Chicken (for consumption)	₱25.00 per head
e. Pigs	₱50.00 per head
f. Fighting Cock/Breeding Hen	₱50.00 per head
g. Dog	₱25.00 per head
h. Squid	₱50.00 per box
i. Shrimp	₱100.00 per box
j. Animal by-products/Egg	₱20.00 per bundle
k. Mussels	₱10.00 per sack
l. Other seafood products	₱10.00 per box
m. Mineral Processes such as stone, sand, and gravel	₱50.00 per truck

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Philippine National Police (PNP) of the Municipality who assign police officers to the venue of the program or activity to help maintain peace and order.

Article X. Sanitary Inspection Fees

Section 93. Imposition of Fee - there shall be collected the following annual fees for every owner, operator, or person responsible for the management of business, commercial or agricultural establishment, accessories, building or house for rent who shall secure sanitary certificate or permit for the proper supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

1. Financial Institutions such as banks, pawnshops, insurance, companies, lending investments, finance and other investment companies, dealers in securities and foreign exchange dealers:	₱400.00
2. Gasoline Service and Filling Stations	₱400.00
3. Hospitals, Clinics and Diagnostic Centers	₱500.00
4. Dwelling and Space for rents	
4.1. Hotels	₱500.00
4.2. Resorts	₱500.00
4.3. Pension and Lodging House	₱300.00
4.4. Commercial Space	₱400.00
5. Apartment (per door)	₱100.00
6. House for Rent	₱300.00
7. Private Institution of Learning	₱300.00
8. Media Facilities	₱300.00
9. Communication Companies, Internet Café	₱200.00
10. Office of the Professionals	₱100.00
11. Peddlers	₱50.00
12. All other business, Industrial, Commercial, Agricultural Establishments not specifically mentioned above	₱300.00
13. Manufacturers, Producers, Foundry Shops, Laboratories, Talipapas, and Warehouses	₱500.00
14. Amusement places such as Theaters, Coliseum, Sauna Bath, Massage clinics, Golf Course, Cockpit Arenas, Bowling Alleys, Stadium	₱500.00
15. Importer, Exporter, Wholesaler	₱400.00
16. Public Eating places such as Restaurants, Refreshment Parlors, Carenderia	₱300.00
17. Service Establishment such as Barber Shop, Beauty Shop, and related services	₱300.00
18. Funeral Parlor	₱500.00
19. Retailers	₱100.00

Section 94. Health Certificate Fee - All persons employed in business establishments engaged in food, entertainment and personal services are required to undergo regular medical examination given by a government hospital or accredited private hospital or by the Municipal Health Office subject to the following fees:

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TEODORO U. ROBLES
 Ex-Officio Member/LIGA President

CRIS ANTONIO B. ONG
 SB Member

MANUEL N. GABISAN
 SB Member

MANUEL V. LORA
 SB Member

MANUEL R. VILLAHERMOSA
 Municipal Mayor

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n. Scrap Iron, Empty bottles and used papers, etc.	₱10.00 per sack
o. Furniture Products	
• Bulk Furniture	₱300.00 per bulk
• Small pieces Furniture	₱20.00 per piece
p. Plants Documentary Requirements	
• First 50 pcs.	₱50.00
• More than 50 pcs.	₱100.00

Article AA. Electrical Installation Fee

Section 98. Applicability Clause – The provisions of P.D. 1185, otherwise known as the Fire Code of the Philippines shall apply to every person who desires or has any electrical installations done, including disconnection or transfer of any electrical wirings, addition, or extension and/or alteration of connection, including the fees applicable thereof.

Section 99. Imposition of Fees – in addition to the fees and charges imposed by the local fire prevention office, there shall be collected fee corresponding to the kind of building, establishment, or structure.

Electrical Installation Permit Fee	
Meter Transfer (Ownership)	₱150.00
Clearance for Reconnection	₱150.00
Clearance for Relocation	₱150.00
Residential Installation	₱300.00
Commercial Installation	₱400.00

Article AB. Environmental Fees


Section 100. Imposition of Fee or Charges – There shall be a collected fee for every outgoing passenger and incoming cargos passing thru the Municipal Road going to the Hilongos Port of this municipality for purposes of environmental fee.

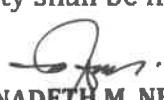
Fees:	
Outgoing Passengers	₱20.00 per person
Incoming cargos (Cement and other hazardous materials)	₱0.25 per bag (40 kgs.)

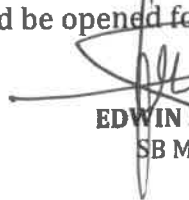
Section 101. Exemption – No such Environmental Fees shall be collected from the officials and enlisted men of the Armed Forces of the Philippines (AFP) and members of the Philippine National Police on mission, ambulance, mail cars, person with disability and senior citizen.


Section 102. Time of Payment – Fees shall be made or collected upon embarking of the passenger wherein there should be a personnel from the LGU who will man the collection to station beside the terminal fee counter.


Section 103. Administrative Provision – When public safety and welfare so requires the Sangguniang Bayan may discontinue collections of environmental fees and thereafter said facility shall be free and be opened for public use.


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Rationale : Maintenance and Garbage Fee
 : Collecting Garbage

CHAPTER IV
SERVICE FEES

Article A. Secretary's Fees

Section 1. Imposition of Fees - there shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this Municipality.

KINDS OF EXCAVATION	AMOUNT OF FEE
a. For every one hundred words or fraction thereof typewritten (not including the certificate and notation)	₱100.00
b. For the copy to be furnished is in printed form in whole or in part of each stage (double this fee if there are two pages in the sheet)	₱100.00
c. For each certificate of correctness (which seal of Office) written on a copy or attached thereto	₱100.00
d. For certifying the official act of the Municipal Judge or other judicial certificate with seal	₱100.00
e. For certified copies of any papers, records, decrees, judgement, or entry of which any person is entitle to demand and receive a copy (in connection with judicial proceedings) for each one hundred words.	₱100.00
f. For every Municipal Mayor Certificate of Good Conduct or moral character	₱100.00
g. Photocopy or any other copy produced by copying machine per page	₱100.00
h. For other purposes and certificates issued by the Office of the Mayor	₱100.00
i. Photocopy of Official Documents per page Certified Xerox Copy	₱100.00
j. For preparation of Affidavit, Deed of Conveyances, and other forms of certificates	₱100.00
k. As witness to Deeds on Mortgage or Bonds per deed	₱100.00

FEES AND CHARGES	
Tax Clearance	₱150.00
Clearance for Money, Property, and Other Accountability	₱150.00
Certification of Business	₱150.00
Certification of No Business	₱150.00
Other Certification	₱150.00
Certification Fee (SB Office)	₱150.00
Certified Photocopy	₱25.00
Certified of Posting	₱100.00
Copy of Hilongos Map	₱25.00

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Certified true copy (MPDO)	₱100.00
Xerox copy per page/sheet	₱20.00

ASSESSOR'S SERVICE/DOCUMENTARY REQUEST	RATE
1. Machine Copy of Tax Declaration per document	₱100.00
2. Certification Fee per document	₱100.00
3. Annotation Fee per document	₱150.00
4. Verification Fee per document	₱100.00
5. Cancellation of Assessment Fee per document	₱100.00
6. Ocular Inspection Fee per lot	₱250.00
7. Revision of Tax Declaration Fee per lot	₱200.00
8. Transfer of Ownership Service Fee per lot	₱200.00
9. Request for Issuance of a New Tax Declaration Fee	₱200.00
10. Subdivision/Consolidation and reclassification of Lot/s Fee (per Parcel)	
• Residential Land	₱250.00
• Commercial Land	₱250.00
• Industrial Land	
➤ Below One (1) hectare	₱250.00
➤ Above One (1) hectare	₱300.00
• Agricultural Land	
➤ Below One (1) hectare	₱250.00
➤ Above One (1) hectare	₱300.00
11. History of Property per lot	₱300.00

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Section 2. 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 shall be in accordance with the above-mentioned schedule.

Section 3. Time and Manner of Payment - the fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any Municipal record or document is made.

Article B. Local Civil Registry Fees

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

A. Marriage Related Fees	
1. Application Fee	₱200.00
2. License Fee	₱150.00
3. Solemnization Fee	₱1,000.00
4. Family Planning/Marriage counseling fee (including certificate)	₱100.00
5. Registration of Marriage	₱100.00
6. Late Registration of Marriage	₱100.00

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B. Birth Related Fees	
1. Registration of Birth	FREE
2. Late registration of Birth	₱100.00
3. Certificate of Birth	₱100.00
4. Certified true copy of birth	₱100.00
• Xerox for local use	₱30.00
• Xerox for travel abroad	₱30.00
C. Death Related Fees:	
1. Registration of Death	FREE
2. Late registration of Death	₱500.00
3. Certification of Death	₱100.00
4. Burial Permit Fee	₱50.00
5. Certified true copy of death certificate	₱100.00
5.1 Certified true copy of death certificate for deceased Senior Citizen & PWD	₱25.00
6. Fee for exhumation of cadaver	₱500.00
7. Fee for the removal of cadaver	₱500.00
8. Fee for the transfer of cadaver to another place	₱500.00
<i>Note: As a nation policy, registration of births, deaths, marriages, and foundling are free of charge pursuant to the provisions of OP Proclamation No. 326 dated February 14, 1994 as amended by Proclamation no. 436 dated August 09, 1994 issued by the Office of the President and under an Unnumbered Memorandum from the Office of the Civil Registrar General dated February 16, 1994, and under DILG MC-94-154 dated September 8, 1994).</i>	
D. For Registration Fee of the following	
1. Legitimation	₱200.00
2. Adoption	₱500.00
3. Filing Fee of petition for correction of clerical or typographical error	₱1,000.00
• For Change of First name or nickname	₱3,000.00
• For Indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of Charge
• Service fee for migrant petition	₱500.00
• Service fee for migrant petition for change of first name	₱1,000.00
4. Legal Separation or divorce	₱200.00
5. Naturalization	₱300.00
6. Annulment of Marriage; declaration of absolute nullity of marriage; court order setting aside the decree of legal separation	₱500.00
7. Voluntary Emancipation of Minor	₱300.00
8. Court Decision recognizing or acknowledging Natural Children or Impugning or Denying such recognition	₱300.00
9. Judicial Determination of Paternity Affiliation	₱300.00
10. Court Decision or Order on the Custody of Minors and Guardianship	₱300.00
11. Aliases	₱300.00
12. Repatriation or Voluntary Renunciation of Citizenship	₱300.00

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13. Civil Interdiction	₱300.00
14. Declaration or presumptive death of the absent spouse; judicial declaration of absence	₱300.00
15. Compulsory recognition of child; voluntary recognition of illegitimate child	₱300.00
16. Appointment of guardian; termination of guardianship	₱150.00
17. Judicial determination of filiations	₱150.00
18. Judicial determination of the fact of reappearance of absent spouse; if disputed	₱150.00
19. Naturalization certificate; cancellation of naturalization certificate	₱300.00
20. Separation or revival of property rights	₱300.00
21. Emancipation of minor orphan	₱300.00
22. Affidavit of Reappearance	₱300.00
23. Acknowledgement	₱300.00
24. Acquisition and ratification of Artificial Insemination	₱300.00
25. Authorization and Ratification to Contact Marriage	₱300.00
26. Option to elect Philippine citizenship	₱300.00
27. Partition and distribution of properties of spouses; child's presumptive legitimacy	₱300.00
28. Marriage settlement and any modification thereof	₱500.00
29. Repatriation document	₱500.00
30. Voluntary emancipation of minor	₱300.00
31. Waiver of rights; interest on absolute community of property	₱150.00
32. Other similar registerable instruments	₱100.00
33. Registration of legal instruments	₱100.00
34. Endorsement of any Civil Registrable Documents	₱200.00

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NOTES:

- Inquire with the LCR for updated NSO Circular on Schedule of Fees.
- According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change of first name or nickname without the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees:
 - ₱1,000.00 for the correction of clerical error
 - ₱3,000.00 for the change of first name

It would seem, therefore, that the adjustment of rates for the registration of the civil status of persons e.g., legitimation, adoption, annulment of marriage, divorce/legal separation, and naturalization, to rates along those authorized for change of name would be justified.

Section 5. Exemptions – the fee imposed in this Article shall not be collected in the following cases:

- 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.

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- b. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c. Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 6. Time of Payment - the fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 7. Administrative Provision - a marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

Section 8. 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:

PURPOSE OF CLEARANCE	AMOUNT OF FEE
1. For employment, scholarship, study grant and other purposes not hereunder specified	₱150.00
2. For change of name	₱150.00
3. For application for Filipino Citizenship	₱200.00
4. For passport or Visa application	₱200.00
5. For firearms permit application	₱500.00
6. For PLEB Clearance	₱150.00
7. Other purposes	₱150.00

Section 9. Time of Payment - the service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

Article D. Service Fees for Health Examination

Section 10. Imposition of Fee - there will be collected a fee of One Hundred pesos (₱100.00) from any person who is given a physical examination by the municipal Health Officer or his duly authorized representative, as required by existing ordinances.

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

Section 11. 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 12. 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.

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President, Pambayang Pederasyon ng Sangguniang Kabataan
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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 salons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
6. Hotels, motels and apartments, lodging, boarding or tenement houses and condominiums.

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

Section 13. Penalty - a fine of One Thousand Pesos (₱1,000.00) shall be paid by the owner, manager, or operators of the establishment for each employee found to be without the necessary medical certificates.

Article E. Service Fee for Garbage Collection

Section 14. Imposition of Fee - there shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS	AMOUNT OF FEE PER ANNUM
Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq. m.	₱1,500.00
b. More than 100 sq. m. up to 500 sq. m.	₱2,400.00
c. More than 500 sq. m.	₱3,600.00
Hotels, Apartments, Motels, and Lodging Houses	
a. Not more than 100 sq. m.	₱1,500.00
b. More than 100 sq. m. up to 500 sq. m.	₱2,400.00
c. More than 500 sq. m.	₱3,600.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 100 sq. m.	₱1,500.00
b. More than 50 sq. m. up to 100 sq. m.	₱2,400.00
c. More than 100 sq. m.	₱3,600.00
Hospitals, Clinics, Laboratories, and similar business	
<i>Note: Joint DENR- DOH Admin. Order No. 02, S 2005 dated August 24, 2005 (Policies and Guidelines on Effective and proper handling, collection, transport, treatment, storage, and disposal of health care wastes)</i>	

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a. Not more than 10 sq. m.	₱1,500.00
b. More than 10 sq. m.	₱2,400.00
Movie houses and Retailers	
a. Not more than 10 sq. m.	₱1,200.00
b. More than 10 sq. m. up to 500 sq. m.	₱2,400.00
c. More than 500 sq. m.	₱3,600.00
Other business not mentioned above	
a. Not more than 10 sq. m.	₱1,200.00
b. More than 10 sq. m.	₱2,400.00
c. More than 50 sq. m.	₱3,600.00
d. Wet market and Vegetable section	₱1,200.00

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Section 15. Time of Payment - the fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 16. Administrative Provisions

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

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Article F. Dog Vaccination Fee

Section 17. Imposition Fee - there shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (₱100.00) for every dog vaccinated within the territorial jurisdiction of this Municipality.

Section 18. Time of Payment - The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agriculture Office and the Office of the Municipal Veterinarian.

Section 19. Administrative Provisions

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

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- a. Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - b. During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.
(Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.)
2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
 - a. Owners' names, address, and telephone number if any
 - b. Description of dog (color, sex, markings, age, name, species, and breed if any)
 - c. Dates of vaccination and vaccine expiration if known
 - d. Rabies vaccination tag number
 - e. Vaccine produced
 - f. Vaccinator's signature
 - g. Veterinarians license number/ vaccinator's address
 3. The dog owner shall be provided with a copy of the certificate. The veterinarian/vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/vaccinator, shall be securely attached to the collar of the dog.

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

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

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

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

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

The municipal veterinarian and the municipal agricultural officer is tasked to determine the age of the dogs.

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

Section 20. Penalty – Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (₱2,500.00) pesos without prejudice to the provision of Section 3(7).

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

Article G. Service Fees for Physical Examination and Issuance of Medical Certificate

Section 21. Imposition of Fee – there is also collected medical fees for the services that will be collected from persons to undergo Laboratory Examinations and for those who seek medical certifications, as follows:

1. Laboratory Fees	
1.1. Urinalysis	₱100.00
1.2. Fecalalysis	₱100.00
1.3. Complete Blood Count	₱100.00
1.4. Hemoglobin Count	₱100.00
1.5. Blood Typing	₱100.00
1.6. Pregnancy Test	₱100.00
1.7. Sputum Exam for Employment	₱200.00
1.8. FBS/RBS	₱150.00
1.9. Visual Inspection w/ Acetic Acid	₱100.00
1.10. Paps Smear (in lieu of VIA)	₱150.00
1.11. Oral Check-up and Prophylaxis	₱200.00
1.12. Chest X-ray	₱200.00
1.13. Creatinine	₱200.00
1.14. SGPT/SGOT	₱150.00
1.15. Total Triglyceride	₱300.00
1.16. Uric Acid	₱150.00

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1.17. HBS Antigen	₱150.00
1.18. Electro Cardiogram	₱250.00
1.19. Hematocrip Count	₱100.00
1.20. Platelet Count	₱150.00
1.21. Sperm count	₱200.00
1.22. Gram Staining	₱200.00
1.23. Lipid Panel	₱650.00
1.24. Dental Extraction (per tooth)	₱200.00
1.25. COVID-19 Antigen	₱200.00

2. Medical Certificate	
2.1. For Employment	₱300.00
2.2. For Drivers License	₱400.00
2.3. Sick Leave	₱300.00
2.4. TESDA	₱300.00
2.5. Pension/Insurance Claim	₱300.00
2.6. Physical Injury (Medico-legal)	₱300.00
2.7. Absence from Classes	₱100.00
2.8. School Entrance	₱100.00
2.9. Students Athletic Participation	₱100.00

3. Others	
3.1. Permit to Dis-enter	₱500.00
3.2. Permit to Transport Cadaver	₱500.00
3.3. Postmortem report	₱200.00
3.4. Sanitary Permit (Tricycle)	₱100.00
3.5. Sanitary Permit (Business Permit)	₱100.00
3.6. Newborn screening	₱600.00
3.7. Sanitary permit (Public Utility)	₱100.00
3.8. Water Portability	₱300.00
3.9. Minor Surgery	₱500.00

Section 22. Time of Payment - the fee shall be paid to the Municipal Treasurer upon request for laboratory examinations and or medical certifications.

Section 23. Administrative Provisions - individuals engaged in an occupation or working in the following establishment are hereby required to undergo physical and medical examination before they can be employed and done every six (6) months thereafter.

Article H. Application Fee and Miscellaneous Fee for Business Permits and Licenses

Section 24. Imposition of Fee - there is also collected application fee and miscellaneous fee for every applicant of business permit and licenses as follows:

- Application Fee - ₱20.00
- Miscellaneous Fee - ₱30.00

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Section 25. Time of Payment – The fee imposed herein shall be payable to the Municipal Treasurer upon applying for Business Permits.

Article I. Building Inspection and Other Inspection Fees (For Business Permit)

Section 26. Imposition of Fee – there is also collected building inspection fee and other inspection fee for every business establishment operating in the municipality to wit:

Building Inspection Fee	- ₱500
Mechanical Inspection Fee	- ₱500
Electrical Inspection Fee	- ₱500
Plumbing Inspection Fee	- ₱500
Annual Inspection Fee	- ₱500

Section 27. Time and Manner of Payment – the fee imposed herein shall be payable to the Municipal Treasurer upon applying for Business Permits.

**CHAPTER V
MUNICIPAL CHARGES**

Article A. Berthing Fee

Section 1. Definitions

- **Berth** – the place where a ship lies at anchor or at a wharf.

Section 2. Imposition of Fees – there shall be collected/ imposed from every owner or motor banca /launch berthing at the Municipal Property to wit:

3 gross tons	- ₱50 per day
3.1 to 15 gross tons	- ₱55 per day
15.1 to 25 gross tons	- ₱65 per day
25.1 to 35 gross tons	- ₱75 per day
35.1 and up	- ₱85 per day

Section 3. Time of Payment – the fee imposed herein shall be payable to the Municipal Treasurer.

Section 4. Administration Provision – the Municipal Treasurer shall keep a registry of all motor bancas/ Launch Berthing and Address of the owner.

Article B. Rental Fees for the Use of Municipal Properties, Equipment and Facilities

Section 5. Imposition of Fees – there shall be collected a rental fee for the use of:

A. Municipal Lots:

- | | |
|--|----------------------------|
| a. Per 50 sq. meters fronting a street | ₱300.00 a month |
| b. For interior | ₱200.00 |
| c. Fraction thereof | ₱5.00 per sq. m. |
| d. First 50 sq. meters | ₱10.00 per sq. m. |
| e. 100-200 sq. meters | ₱8.00 per sq. m. per month |

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B. Other Properties

1. Gymnasium (Covered Court)	<p>₱1,300.00 on day time</p> <p>₱1,800.00 on night time (6:00 p.m. to 12:00 midnight) and beyond <i>(a fee will be computed on a fraction of the night time rate plus ₱100.00 power charge (per hour) for sound system and lights)</i></p>
2. LGU Function Room	<p>₱1,500.00 on daytime</p> <p>₱2,000.00 night time (6:00 p.m. to 12:00 midnight) and beyond <i>(a fee will be computed on a fraction of the night time rate plus ₱100.00 power charge for sound system and lights)</i></p>
3. Tables	
• Average size	₱10.00/table/day
• Tables that can accommodate 12 persons	₱15.00/table/day
4. Chairs	
• Inside Gym	
- Chairs w/ backrest	₱2.50/day
- Chairs w/out backrest	₱1.00/day
• Outside Gym	
- Chairs w/ backrest	₱4.00/day
- Chairs w/out backrest	₱1.50/day
5. Giant Fan	₱500.00/occasion <i>(to be turned off after 4 hrs. of operation)</i>

C. Equipment

- | | |
|------------------------------|--|
| 1. Dump Truck | ₱4,000/day with driver |
| 2. Road Grader | ₱750.00/hr. with operator to include travel time to and from jobsite |
| 3. Pay Loader | ₱800/hr. with operator to include travel time to and from jobsite. |
| 4. Backhoe | ₱750.00/hr. with operator to include travel time to and from jobsite |
| 5. Bulldozer | ₱1,000/hr. with operator include travel time to and from jobsite, excluding transport trailer. |
| 6. One Bagger Concrete Mixer | ₱600.00/day |
| 7. Firetruck | |

Section 9. Exemptions – Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

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

Article C. Cemetery Charges

Section 10. Imposition of Fees - there shall be collected the following rental fees for a period of Five (5) years for the rental of Municipal Cemetery lots:

Nature of lease	Fee for lease period of 5 years
1. Rental Fee for each burial niche	₱6,000.00
2. Bone Box/ Rental	₱1,250.00
3. Burial Permit (one-time payment)	₱50.00
4. After 5 years	
- Bone Box	₱ 300.00/year
- Niche	₱700.00/year

Section 11. Time of Payment - the fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

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

Section 12. Administrative Provisions

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

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expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

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

Article D. Food Court Schemes

- a. As used in this article, food court shall refer to the group stalls of barbecue and carenderia owned by this Municipality located at B-Side Commercial Center Brgy. Pontod.
- b. The LGU Hilongos provides tables and chairs to be used in this food court. The same is with the plates, spoon, fork and drinking glass.
- c. The LGU Hilongos will provide dishwashers and cleaners in the dining area.
- d. This service is provided as long as all the permittees/operators in this food court will pay the amount of twenty-five pesos (₱25.00) per day to the LGU concerned, aside from Business taxes and permits.
- e. The permittees shall have its owned connection of electricity direct from electricity provider.
- f. The LGU Hilongos will provide water supply system and charge the permittee the amount of two hundred pesos (₱200.00) per month.
- g. The Municipal Treasurer shall prepare and submit to the Municipal Mayor a list of the registered permittee leasing at the food court.

Article E. Water Supply Charge

Section 13. Imposition of Fees - there shall be collected water charges to stalls with water connection from the LGU.

B-SIDE Commercial Building

- | | |
|---------------------------|---------------------|
| 1. Minimum Rate 10 cu. m. | ₱300.00/stall/month |
| 2. Excess of 10 cu. m | ₱20.00/cu. m. |
| 3. Food Court Flat Rate | ₱200.00/stall/month |
| 4. Fish Section Flat Rate | ₱200.00/stall/month |
| 5. Public Market | ₱200.00/stall/month |

Article F. Electricity Charge

Section 14. Imposition of Fees - there shall be collected electricity charge to caravan or promotional permittees doing business at Hilongos Municipal Gymnasium using electricity connection of LGU Hilongos.

Electricity Charge - ₱600.00/day

Article G. Traveler's Lounge and Other Commercial Building Located at Baywalk

Section 15. Imposition of Fees - There shall be a monthly rental fees for stalls at the traveler's lounge, and all structures that will arise soon.

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1. Ground Floor ₱ 5.00/m. sq./day
2. Second Floor ₱ 3.00/m. sq./day
10% escalation every two years at acceleration compounded basis
3. Occupancy Fee upon award
 - Ground Floor ₱10,000.00
 - Second Floor ₱7,000.00

Article H. Baywalk Parking and Overnight Parking

Section 16. Imposition of Fees – there shall be paid to the Municipal Treasurer a parking fee for Vehicles Park at the bay walk overnight and over day and night.

Light vehicle	₱100.00
Large size vehicle	₱150.00

**CHAPTER VI
MARKET AND SLAUGHTERHOUSE**

Article A. General Provisions

Section 1. Coverage – this article shall govern the administration and operation and control of Hilongos Public Market, Terminal of Public Utility Vehicle, Food terminal (Bagsakan Area for Agricultural products and Livestock), Municipal Slaughterhouse and the imposition and collection of FEES and TAXES thereon.

Section 2. Definition of Terms – When used in this Ordinance, the following terms shall be understood to mean, as follows:

- a) **Public Market** – refers to the A-Side commercial center located at Brgy. Central Poblacion and the B-Side Commercial Center at Brgy. Pontod Hilongos, Leyte including all structures therein and that may be constructed thereon.
- b) **Public Premises** – refers to any open space in the market compound, part of the market lot consisting of bare grounds not covered by market buildings, the spaces occupied by transient vendors especially during market days, a 100 meters reserve area from offshore for the expansion of the market including the roads located within the market compound.
- c) **Market Stalls** – refers to any allotted space or booth in the market where merchandise of any kind is offered for sale or where business is transacted.
- d) **Stalls on Favorable Location** – any stall directly accessible by customers or clients.
- e) **Stall with Corner Influence** – any stall located at the corner of the market building.
- f) **Market Stall Holder** – the awardee of a stall or booth within the public market selling goods and commodities or services.
- g) **Market Rental Fees** – fees paid to the Municipal Treasurer or his authorized representative for the privilege of using market facilities and premises.
- h) **Ambulant/Transient Vendors** – Vendors who do not permanently occupy definite stall in the public market, in its premises or in other public places but come either daily or occasionally for the purpose of selling his goods and for which market fees are paid.
- i) **Market entrance fees** – the fee paid to the municipal treasurer or his authorized representative by transient vendors before he is allowed to sell his goods in Hilongos.

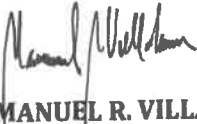
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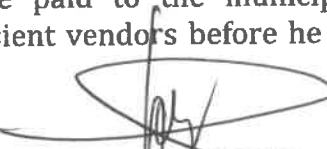
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- j) **Inspection and Surveillance Fee** – the fee paid to the Municipal Treasurer or his authorized representative for close observation and inspection of trucks, jeep, and other forms of conveyance delivering/ transporting goods to Hilongos.
- k) **Goodwill Fee** – the amount paid by a market stall transferee to the Municipal Government for the transfer to him of the right to lease a stall by original stall holders.
- l) **Market section** – the classification or division of the market housing one class or group of adjacent stalls in the market according to the kind of merchandise offered for sale therein.

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Section 3. Market sections – the Public Market of Hilongos shall be divided into sections as follows:

- a) **Fish Section** – fresh fish, clams, oysters, shrimps, seaweeds and other seafoods or marine products.
- b) **Meat Section** – fresh meat from cow, carabaos, goat, swine, and flows.
- c) **Poultry Product Section** – chickens, ducks, and other poultry products.
- d) **Dried Fish Section** – all kinds of dried and processed marine products.
- e) **Rice and Cereal Products Section** – products from palay, corn and all kinds of cereals.
- f) **Dry Goods Section** – all kinds of textiles, ready-made dresses and apparels, toiletries, novelties, shoes, laces, kitchen wares, utensils, handbags, schools, and office supplies.
- g) **Grocery and Sari-Sari Store Section** – all kinds of cakes, butter, cheese, candies, canned or bottled food, beverages, soft drinks, flour, rice, oatmeal, ham and bacon, sugar, nut eggs, toilet articles, salt, soap and other household or food products.
- h) **Bagsakan Area and Root Crop Section** – Bagsakan of agricultural products of all kinds including firewood, charcoal and *pawod*, and other endemic products.
- i) **Fish port and Fish Sheds Section** – Bagsakan for all kinds of marine products.
- j) **Spices and Vegetable Section** – all kinds of vegetable and spices.
- k) **Flower Shop Section** – all kinds of flowers, fresh and artificial flowers, flower pots, vases, etc.
- l) **Fruit and Cooked Food Section** – all kinds of fruits and cooked food.
- m) **Eateries, Carenderia, Cafeterias and Refreshment Parlor**- all kinds of cooked food including refreshment and cakes, bakery products and similar items.
- n) **Terminal** – parking area for Public Utility Vehicles
- o) **Pawnshop/Jewelry Section** – the area where personal items of value such as jewelry are pawned and/or sold.
- p) **Newspaper/Magazine section** – the area where newspapers and magazines whether of local, national, or international circulations are sold.
- q) **Cold Cuts Section** – the area where only refrigerated meat and poultry products are sold.
- r) **Repair Section** – the area where items such as watches, cameras and electrical appliances are repaired for a fee.
- s) **Grinder Section** – the area where meat, coconut and other food products are grinded.
- t) **Parlor/ Barbershop Section** – the area designated for such personal services as haircut, manicure and pedicure, make-up, etc.

The numbering designation, classification, or other forms of identifying market section shall be the responsibility of the Market Supervisor approved by the Market Committee.

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Article B. Imposition and Collection of Fees

Section 4. Rental Fees on Stalls – all market rental, fees on stalls shall be paid to the Municipal Treasurer either on a weekly, bi-monthly, or monthly basis. The final period payment for these fees without penalty shall be on the 20th day of the current month. The rates per square meter or any fraction thereof are as follows:

- | | |
|-----------------------------------|----------------------|
| 1. Fish Section | ₱10.00/day/stall |
| 2. Meat and Poultry Section | ₱15.00/day/stall |
| 3. Dried Fish Section | ₱5.00/sq. m./day |
| 4. Rice and Corn Product | |
| - Regular | ₱5.00/sq. m./day |
| - Corner | plus 25% of the rate |
| 5. Dry Goods Section | |
| - Regular | ₱5.00/sq. m./day |
| - Corner | plus 25% of the rate |
| 6. Groceries and Sari-sari | |
| - Regular | ₱5.00/sq. m./day |
| - Corner | plus 25% of the rate |
| 7. Bagsakan area and Root crops | ₱5.00/sq. m./day |
| 8. Fish sheds | ₱5.00/sq. m./day |
| 9. Spices and Vegetables Sections | ₱5.00/sq. m./day |
| 10. Fruit and Cook Food | |
| - Regular | ₱5.00/sq. m./day |
| - Corner | plus 25% of the rate |
| 11. Eateries and Carenderia | |
| - Regular | ₱5.00/sq. m./day |
| - Corner | plus 25% of the rate |
| 12. Second Floor occupants | ₱3.00/sq. m./day |

Section 5. Occupancy Right Fee for New Stall – as approved by the Market Committee, there shall be an Occupancy Right fee to be collected from the new occupant of any stall, and tiendas located at the Hilongos Public Market on the following rate:

1. One (1) storey, booth, tiendas, stall in any market section (excluding fish, meat, and poultry)	₱10,000.00 upon award
2. Stalls in the 2 nd Floor	₱7,000.00 upon award
3. Booth/ Tiendas	₱5,000.00 upon award

For Newly awarded or Newly Adjudicated stalls, there shall be collected two (2) months deposits and three (3) months advance of rentals to be collected.


Section 6. Rental for Temporary Use of Market Premises

- | | |
|---|---------------------|
| 1. For temporary stalls/ tiendas | - ₱5.00/sq. m./day |
| 2. Market Day or “Tabo” and other special affairs | - ₱10.00/sq. m./day |


Section 7. Market Stall Goodwill Fee – a *Goodwill Fee* is hereby imposed and collected from *Transferor* in the amount of **Fifteen Thousand Pesos (₱15,000.00)** and **Ten Thousand Pesos (₱10,000.00)** from the *Transferee* to a right to lease a stall. This must be paid immediately upon approval by the Market Committee/the Hon. Mayor of the subject transfer of right. However, no goodwill fee will be collected if the transferee is an immediate member of the family of the preceding market holder.


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JOYCE KRISTY P. FLANCO
 Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan


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 SB Member


TRINIDAD V. ZARATE
 SB Member


ALINE B. REOMA
 SB Member

For purposes of this Code, the phrase "immediate member of the family" shall refer to the children or spouse of the stallholder."

Section 8. Entrance Fee - In lieu of the Regular Market Fees based on the space occupied, there is hereby imposed an Entrance Fee of any commodities or merchandise being brought into Hilongos Public Market for sale. The following rates should be adopted;

1. Marine Product:	
• Fish of any class:	
in kilo	₱0.25 centavos/kilo
in box or foam	₱10.00/box or foam
in banyera	₱8.00/banyera
• Crabs	
	₱5.00/supot
• Shell Fish	
	₱5.00/sack
• Other Marine Products:	
in kilo	₱0.25 centavos/kilo
in sack	₱3.00/sack
in foam or box	₱10.00 foam or box
in banyera	₱8.00/banyera
2. Vegetables	
• High Value Vegetables:	
in kilo	₱0.25 centavos/kilo
in kaing	₱5.00/kaing
in box	₱1.00/box
in sack	₱2.00/sack
• Root Crops	
in sack	₱2.00/sack
in can	₱1.00/can
3. Fruits in all kinds:	
in bulig	₱1.00/bulig
in kaing	₱5.00/kaing
in sack	₱5.00/sack
in box	₱2.00/box
4. Poultry Products:	
• Eggs:	
in box (small)	₱5.00/box
in box (big)	₱8.00/box
in dozen	₱0.25 centavos/dozen
in hundreds	₱1.00/hundred
• Chicken, ducks, and the like:	
live	₱2.00/head
dressed	₱1.00/head
• Fighting Cocks	
	₱10.00/head
5. Grains and Cereals:	
• Rice of all kinds & class:	
in kilo	₱0.25/kilo
in sack	₱3.00/sack
• Corn (milled or kernel)	
in kilo	₱0.25/kilo
in sack	₱3.00/sack

CATHERINE A. FABULAR
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in can	₱1.00/can
• Mongo, Coffee & Soybeans:	
in can	₱1.00/can
in sack	₱3.00/sack
6. Peanuts and the like:	
in can	₱1.00/can
in sack	₱3.00/sack
7. Other Items for Sales:	
• Tobacco Leaf per bundle	₱5.00/bundle
• Bakery Products:	
big kaing	₱6.00/kaing
small kaing	₱5.00/kaing
big can	₱4.00/can
• Firewood:	
wood or raha	₱1.50/bundle
palwa	₱1.50/bundle
• Charcoal	₱2.00/sack
• Salt	₱3.00/sack
8. Hogs & other animal	₱3.00/head
• Roasted Pig (lechon)	₱30.00/head
9. Miscellaneous Commodities:	
• For every sack of rice bran (tahop), palay, and the like	₱2.00/sack
• For every sack of sugar	₱5.00/sack
• Mats of any kind and size	₱1.00/piece
• For every piece of salakot	₱0.50
• For every piece of soft broom	₱0.50
• Promotional products: Jeep load	₱15.00/day
• Herbal Medicine Vendor	₱10.00/day

For all other similar items not specified above, the fee shall be equivalent to two percent (2%) of its selling or prevailing market price.

Transfer of commodities from one vehicle to another vehicle shall be deemed as a sale transaction if done in Hilongos and within the market compound which is designated by the Sangguniang Bayan as part of the market premises and shall be subjected also to the aforementioned fees to be paid by the seller.

Section 9. Surveillance and Inspection Fee – all trucks, jeeps, vans, and all other forms of vehicles transporting passengers and delivering goods to Hilongos, Leyte shall pay, upon entrance, a surveillance and inspection fee subject to the following rates.

Trucks/ Jeeps	-	₱20.00/entry
Elf, vans, light trucks	-	₱30.00/entry
Trucks, 10 wheelers	-	₱50.00/entry
Trucks, 16 wheelers	-	₱100.00/entry

However, vehicles owned by stallholders shall be exempt from this fee, except when delivering transporting good on hire.

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Section 10. Parking Charges – the municipal government through the Market Committee may designate a portion of roads/ streets in Hilongos including Public Market premises as places for parking with pay. The rate of parking fee shall be as follows:

Type of vehicle	1 st Hour or fraction thereof	Every succeeding hour or fraction thereof but not beyond 24 hours
Motorized Cab	₱5.00	₱1.00 but not more than ₱30.00
Cars, Jeeps	₱20.00	₱2.00 but not more than ₱45.00
Vans and Light Trucks	₱50.00	₱3.00 but not more than ₱65.00
Trucks 10 or 16 wheelers	₱100.00	₱5.00 but not more than ₱100.00

These fees shall be paid immediately upon parking on the area for the 1st hour and succeeding hour before exit from the parking area.

Section 11. Terminal Fee – terminal fees for Public Utility Vehicles at the Market Terminal Area are as follows:

TYPE OF VEHICLE	RATES
1. Pedicab	₱1.00/unit/trip
2. Motorcab (MCH)	₱2.00/unit/trip
3. Multicab	₱5.00/unit/trip
4. Jeepney	₱5.00/unit/trip
5. V-hire (Van)	₱25.00/unit/trip
6. Buses	₱30.00/unit/trip
7. Overnight Parking:	
• Medium-sized vehicle	₱30.00/unit/trip
• Large-sized vehicle	₱50.00/unit/trip

Section 12. Administrative Provisions

1. No motor vehicle shall be allowed to park in any other place of the municipality except in the parking space designated for the purpose.
2. The parking space shall be open from six o'clock in the morning and shall close at ten o'clock in the evening.
3. The Station Commander of the Philippine National Police shall assign at least one police officer to maintain security and orderliness in the parking space.

Article C. Supervision, Administration and Control

Section 13. The Municipal Market and Slaughterhouse Office – shall be directly responsible for the efficient supervision, administration and control of the Public Market, abattoirs, animal stockyard, *bagsakan* area, and terminals of public utility vehicles.

a. **Market Supervisor** – The Market Supervisor shall have the following duties and responsibilities:

1. Assigns and supervise the work and evaluates the performance of all market slaughterhouse personnel.
2. Whenever necessary, hears and investigates complaints against market personnel related to the performance of their duties and responsibilities.

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SB-Member
MANUEL V. LOBA

3. Inspects the Municipal Licenses of all stallholders.
4. Ensures the cleanliness and hygienic condition of the entire public market at all times.
5. Ensures the judicious utilization of all market properties, facilities and supplies.
6. Submits to the Mayor monthly report on the current prices of basic commodities inside the public market.
7. Submits recommendations or suggestions he deems necessary for more effective operations of the public market.
8. Performs other duties that the Mayor may assign to him from time to time, and all other requirements of this code.

b. **Issuances of Guidelines** - the Municipal Treasurer and the Market Supervisor are hereby given the authority to formulate these guidelines that are necessary for the effective implementation of the provisions of this article, provided that such guidelines do not violate any or other existing ordinance. It is the responsibility of the Municipal Treasurer to submit to the Municipal Mayor a report on the total collection per month at the Hilongos Public Market.

c. **Market Committee** - there is hereby created in the Municipality of Hilongos a Market Committee which shall be composed of the Municipal Mayor as the Chairman, Chairman Committee on Market and Slaughterhouse of the Sangguniang Bayan as the Vice Chairman, the Municipal Treasurer, the Municipal Health Officer, the Market Supervisor and one representative from the vendors at the Hilongos Public Market as members. It shall be the duty of the Market Committee to conduct the drawing of lots and opening of bids for the adjudication of vacant, or newly created stalls/booths in the market and to certify the result thereof, to make a study and submit comments and recommendation for they may be necessary for the efficient and sanitary operation of business in the public market.

d. **Market Day** - Every Friday of the week is hereby declared as Market Day (Tabosa Hilongos), that ambulant or transient vendors may sell their wares/items and merchandise at the designated areas of the public market and supervised by market authorities.

Section 14. Transitory Provisions

a. **Signing of Lease Contract** - within thirty (30) days upon the enactment of this Ordinance, all current stallholders with valid awards of lease at the public market are hereby required to sign the lease contract and comply with the appropriate provisions of this Code. Failure to do so, unless for justifiable cause/s will result in cancellation of award and ejection of stallholder.

b. **Payment of Arrears** - all stallholders with arrears, either on stall rental or municipal license/business permit, are hereby given ninety (90) days from the date of the enactment of this Code with which to fully settle their accounts on rentals, fees or licenses. Failure to do so, unless for justifiable cause/s, can result in cancellation of award and ejection of stallholder. For all these arrears, an amnesty on interest payments is hereby declared during the exclusive period provided under this Section.

c. **Compliance of Sectioning** - all stallholders selling items of merchandise or providing service in violation of the market stall sectioning as provided in this code

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 Municipal Mayor

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 SB Member

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 SB Member

ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

are hereby given ninety (90) days with which to comply. Failure to do so could result in cancellation of award and ejection of stallholder.

d. **Cancelled Awards** - within fifteen (15) days from the date of the cancelation of award due to violation of any section/s of this code, the Market Committee shall adjudicate the concerned stall in the manner provided in this Ordinance. In such case, the subsequent awardee is hereby obliged to reimburse to the former stallholder the cost of the construction of his stall with the amount to be determined by the Municipal Building Official.

e. **Transfer of Right to Lease a Stall** - the transfer of right to lease a stall by a market stallholder with a valid award to another person is hereby allowed, subject to the following conditions:

1. The current stallholder must inform the Market Committee in writing.
2. The transfer of right must be subject to the concurrence by the Market Committee.
3. A transferee must not have been disqualified under this Code.
4. A transferee who has been previously disqualified is automatically disallowed to occupy any stall, booth or tiendas within the Hilongos Public Market.
5. The current stallholder (transferor) must have no outstanding obligation to the Municipal Government in relation to his business operation and to his stall being occupied.
6. The corresponding goodwill fee as set forth under Section 156, Art. II of this Code must be paid by the transferee.

In any case in which the deliberation of the Market Committee results in a tie vote, the decision of the Municipal Mayor as Chairman of the Committee on Market shall prevail. This committee shall also serve as the Market Complaint Committee.

Section 15. Vacancy of Stall/Booth and Adjudication to Applicants

1. **Administrative Provisions** - Vacant or newly constructed stalls/ booths shall be adjudicated to qualified applicants in the following manner.

Notice of vacancy for vacant or newly constructed stalls or booths shall be made for a period of not less than (10) days immediately preceding the date fixed for their award to qualified applicants to appraise the public of the fact that such stalls or booths are unoccupied and available for lease. It shall be determined by bidding or drawing of lots to be conducted in the presence of the members of the Market Committee. Such notice shall be posted conspicuously on the unoccupied stall or booth and the bulletin board of the market. This notice of vacancy shall be written on cardboard, thick paper, or any suitable materials and shall be in the following form:

NOTICE

NOTICE IS HEREBY given that Stall/Booth No. _____, Building No. _____ of the Hilongos Public Market is vacant (or will be vacant) on _____, 20___. Any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall, shall file an application there for on the prescribed form.

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Copies may be obtained from the Office of the Municipal Mayor during office hours of _____, 20____. In case there are more than one applicant the award of the lease of vacant stall shall be determined consistent with the occupancy right thru bidding to be conducted on _____, 20____ at _____ o'clock at the Office of the Municipal Mayor by the Market Committee.

This stall is found in the _____ Section and intended for the sale of _____.

Municipal Mayor

The application shall be made under oath. It shall be submitted to the Office of the Municipal Mayor by the concerned applicant either in person or through her or his authorized representative.

It shall be the duty of the Market Supervisor to keep a register book showing the names and addresses of all applicants for vacant stall or booths, the number and description of the stall/booth applied for by them and the date and hour of the receipt by the Market Supervisor of each application. It shall be also the duty of the Market Supervisor to acknowledge receipt thereof, copy furnished the Municipal Treasurer. The application shall be substantially in the following form.

CONTRACT TO LEASE

KNOW ALL MEN BY THESE PRESENTS:

This **AGREEMENT** made this _____ day of _____, by and between:

LOCAL GOVERNMENT UNIT OF HILONGOS, LEYTE hereto represented by its Local Chief Executive, _____, by virtue of the authority granted to him per SB Resolution No. _____ and herein after known as the "LESSOR"

-And-

_____, Filipino, married and a resident of _____, Philippines and herein known as "LESSEE".

-WITNESSETH that-

WHEREAS, the **LESSOR** is the lawful and absolute owner of the Hilongos Public Market situated in Central Poblacion, Hilongos, Leyte;

WHEREAS, the **LESSEE** above named is desirous of leasing a stall particularly stall number _____ located at Hilongos Public Market/Hilongos Commercial Center with an area of _____ hereinafter called **LEASED PREMISES**;

NOW THEREFORE, for and in consideration of the unit leased and the mutual covenants and stipulations hereinafter set forth, for the parties and agreed upon a separate instrument;

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

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1. **RENTAL** - the rental of the Lessor's Leased premises is _____ to be paid either on a weekly, bi-monthly, or monthly basis but which should not be later than the 20th day of every month. Failure to pay three consecutive months shall cause an automatic cancellation of the contract;
2. **OCCUPANCY RIGHT FEE** - An occupancy right fee is to be collected from new occupants in the amount of _____;
3. **TRANSFER OF RIGHT** - the transfer of right to lease a stall by the LESSEE to another person is hereby allowed, subject to the following conditions:
 - a) The LESSEE must inform the Market Committee on his intention to transfer his right in writing.
 - b) The transfer of rights must be subject to the concurrence of the Market Committee.
 - c) The transferee must be qualified to lease under the Municipal Tariff Ordinance of 2006.
 - d) The LESSEE must pay all his outstanding obligations to the LESSOR in relations to his operations and shall being occupied.
 - e) A goodwill fee must be paid by the LESSEE in the amount of Fifteen Thousand Pesos (₱15,000.00) and Ten Thousand Pesos (₱10,000.00) from the transferee to a right to lease a stall, except if the transferee is an immediate member of the family of the preceding market holder.
4. **IMPROVEMENTS** - the LESSEE cannot introduce or build improvements on the lease premises without the written approval of the LESSOR. Provided further, that all improvements including those permanent in nature introduced and built by the LESSEE shall belong to the LESSOR, and therefore cannot be removed by the LESSEE.
5. **BUSINESS OPERATION** - the business to be conducted on the leased stall shall be that as applied and awarded. LESSEE must personally administer and be present at his stall at all times. In case a helper will be hired, the LESSEE shall not relieved HIMSELF of his duty to personally administer the business and of being present personally at his stall unless by reason of illness or infirmity, he may be allowed to leave his stall but shall secure permission from the Market in Charge.


In the event the LESSEE shall be absent from his stall for more than seven days, he shall submit to the Market Supervisor a written explanations thereof accompanied by a medical certificate under oath in case of illness, or other evidence supporting said application, the application shall be forwarded to the Chairman of the Committee on Market for approval, provided further, that the period of leave of absence of stallholder may enjoy shall not exceed one month for every year of stay in his stall or a maximum period of four months during the period of lease contract. During the absence as provided in this section, one of the registered helpers shall be authorized to continue the business of his stall. Failure of a stallholders to return and resume business at this stall at the expiration of the leave granted shall be deemed by the Market Committee and approved by the Municipal Mayor.

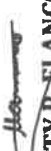
6. **MARKET HOURS** - LESSEE'S business shall be opened to the public from 4:00 o'clock in the morning until 12:00 o'clock midnight every day during the year. The


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 Municipal Mayor



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LESSEE shall not be allowed to stay or sleep after the closing time in the public market nor shall he be allowed to convert such stall into a living quarter.

7. **PARTNERSHIP** – a market stallholder who enters into business partnership with any party after he had acquired the right to lease, such stallholder shall have no authority to transfer to his partner or partners the right to occupy the stall, provided that in case of death or any legal disability of such stallholder to continue his business, the surviving partner may be authorized to continue occupying the stall for a period not exceeding sixty days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under provisions hereof and the spouse, son or daughter of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall or booth concerned, if applied therefor.
8. **DUMMIES, SUB-LEASING** – in any case where the person registered to the holder or lessee of the stall or stalls, booth or booths in the public market is found to be not be the person who is actually occupying said stall, the lease of such stall shall be cancelled if upon investigation, such stallholder is found to have sub-leased his or her stall, booth to another person or connived with another person so that the latter may for any reason be able to occupy the said stall.
9. **ASSIGNMENT OF STALL** – no person shall sell, offer for sale, or expose for sale any article or articles of merchandise anywhere in the Hilongos Public Market/Hilongos Commercial Center including its premises and/or use or occupy any stall, booth or tiendas. Any person violating the provision of this section shall be ejected and charged three times the amount regularly charged in the market for said stall, booth or tiendas. Provided, however, that the duly registered occupant of the stall, booth or tiendas in question shall be deprived of the stall, occupied by the unauthorized occupant and shall be personally liable for all fees for his occupancy and that of the previous lease if delinquent for having abandoned said stall.
10. **DEATH OF LESSEE** – upon the death of the LESSEE, the stall shall be automatically become vacant and the same shall be adjudicated in accordance with the provision of the Municipal Tariff Ordinance.
11. **PROHIBITION** – During the effectivity of the contract, the LESSOR binds himself to take note of the following:
 - a) Not to accept as tenant any person;
 - b) No extension of the stall for the display of commodities is allowed nor will additional construction on the leased stall be permitted.
 - c) No selling of inflammable items like Gasoline, Kerosene, LPG and similar items in the stall.
 - d) No person shall be allowed to lease more than one stall and it shall be a violation of this section for more than one member of the family, father, mother, sons and daughters to hold stall, booths or tiendas at the Hilongos Public Market (Central Barangay)/ Hilongos Commercial Center (Western Brgy. Pob.) unless these children are already married and with families of their own to support or when they are already living by themselves and independently of their father and mother and provided finally, that any person violating this provision shall upon investigation be required to immediately vacate the stall.

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e) The LESSEE shall not construct, alter, disfigure, add to or change the structure or put up additional structure or room of any stall, booth, market fixture including installation of electric and water connection.

12. **LIGHTING** - LESSOR shall provide adequate lighting facilities however, stall holders shall provide their own light in their respective stall and a wall bulb lighted continuously from 6:00 PM to 6:00 AM every day at their own expense subject to existing regulations;

13. **OTHER UTILITIES** - the LESSEE will pay and defray at their own exclusive expense the consumption of electricity, telephone, water and other utilities;

14. **SANITATION** - in addition to the health and sanitary order, rules and regulations promulgated by the Department of Health and Municipal Rural Health Office, the LESSEE is required to clean leased premises before the buyers start coming to the Market.

The cleanliness must be maintained throughout the Market hours. Leaving of discarded food products and/ or leftover or discards of highly perishable goods in the stall and/or abandoning such goods in any place within the market and its premises shall be unlawful and shall be without prejudice to the revocation of the lease-award of the stall holders.

15. **CANCELLATION OF LEASE** - the contract shall be cancelled automatically in case LESSEE will violate any provision of the 2006 Municipal Tariff Ordinance of Hilongos, Leyte.

IN WITNESS WHEREOF, we have hereunto set our hands this ____ day of _____, at Hilongos, Leyte.

LOCAL GOVERNMENT UNIT OF HILONGOS

Represented by:

Local Chief Executive

LESSEE

Signed in the presence of _____ and _____

Republic of the Philippines)
Hilongos, Leyte) s.s

ACKNOWLEDGEMENT

BEFORE ME, a Notary Public for and in the Province of Leyte this ____ day of _____ personally appeared:

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

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SB Member

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SB Member

ALINE B. REOMA
SB Member

(name)	(ID number)	(date of issuance)
(name)	(ID number)	(date of issuance)

Secretary to the Sanggunian
CATHERINE A. FABULAR

Who are identified by me through their identification cards as their competent evidence of identity and presented to me a Contract to Lease. They categorically declared to me that their signatures on this documents were voluntarily affixed by them for the purpose stated therein. The acknowledgement that they have executed this document as their free and voluntary act. This document consist four (4) pages including the acknowledgement portion, each page is signed by the parties and their witnesses.

WITNESS MY HAND AND NOTARIAL SEAL at the place and on the date first above written.

JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

Ex-Officio Member / LIGA President
TEODORO U. ROBLES

Section 16. Vacancy of Stall before Expiration of the Lease – should for any reason, a stallholder or lessee discontinue or be required to discontinue his business before his lease of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner as prescribed herein.

Section 17. Partnership with Stallholder – a market stallholder who enters into business partnership with any party after he had acquired the right to lease, such stallholder shall have no authority to transfer to his partner or partners the right to occupy the stall, provided, that in case of death or any legal disability of such stallholder to continue I his business, he surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions hereof and the spouse, son or daughter of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall or booth concerned, if he applied therefor.

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Section 18. Lessee to Personally Administer his Stall – any person who has been awarded the right to lease a market stall in accordance with the provisions hereof shall occupy administer and be present personally at this stall or stalls, booth or booths. However, that he may employ helpers who must be a citizen of the Philippines, including but not limited to the spouse, parents and children of the stall holder who are not disqualified under the provisions hereof and provided, further, that the persons to be employed as helpers shall under some circumstances, be persons with whom the lessee has any commercial relation or transaction. Finally, the appointment of helpers shall not relieve the stall, booth or tiendas holder of the duty to personally administer the business and of being present personally at this stall, booth or tienda every day, unless by reason of illness or infirmity, he may be allowed to leave his stall but shall secure permission from the Market Supervisor subject to the approval of the Municipal Mayor.

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Section 19. Dummies, Sub-Lease of Stalls – In any case where the person registered to be the holder or lessee of the stall or stalls, booth or booths in the public market is found to be not the person who is actually occupying said stall or stalls, booth or booths, the lease of such stall or stalls shall be cancelled if upon investigation, such stallholder is found to have sub-leased his or her stall or stalls, booth or booths to another person, or to have connived with another person so that the latter may for any reason be able to occupy the said stall, stalls, booth or booths.

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Should for any reason a stallholder or lessee discontinues or be required to discontinue his business before his lease contract expires, such stall shall be

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considered vacant, and its occupancy thereafter shall disposed of in manner herein prescribed.

Section 20. Assignment of Stalls/Booth or Tiendas - no person shall sell, offer for sale, or expose for sale any article or articles or merchandise anywhere in the Hilongos Public Market including its premises and/or use or occupy any stall, booth or tiendas without prior approved assignment to such stall, booth or tiendas. Any person violating the provision of this section shall be ejected and charged three times the amount regularly charged in the market for the said stall, booth or tiendas. Provided, however, that the duly registered occupant of the stall, booth or tiendas in question shall be deprived of the stall/stalls, booth or booths/tiendas occupied by the unauthorized occupant and shall be personally liable for all fees for his occupancy and that of the previous lease if delinquent for having abandoned said stall/stalls, booth/booths or tienda/tiendas.

Section 21. Death of Lessee - Upon the death of the lawful holder of the stall, booth or tienda in the Hilongos Public Market, such stall, booth or tienda formerly leased to the deceased shall automatically become vacant and the same shall be adjudicated with the provision as prescribed herein.

Section 22. Identification of Stallholders and Helpers - Stallholders and helper shall provide themselves with an identification tag as prescribed by the Market Supervisor which will be worn at all times while doing business at their respective stalls.

Section 23. Stall Leases Not to Exceed One(1) for each Person - no person shall be allowed to lease more than One (1) stall, nor shall any person be allowed to lease more than one (1) tienda or booth and it shall be a violation of this section for more than one member of the family, the father, the mother, sons and daughter to hold stall, booths or tiendas at the Hilongos Public Market unless these sons, are already married with families of their own support or when they are already living by themselves and independently of their father and mother and provided finally, that any person or persons violating this provision shall upon investigation be required to immediately vacate the stall, booth or tienda illegally occupied.

Section 24. Stallholders to Occupy Allotted Stall or Space Only - Stallholders, booth holders or tienda holders are not allowed to occupy extra space other than what is duly leased to him, and if any stall/booth/tienda holders, occupy extra space more what is duly leased to him the stall/booth/tienda holder shall pay ₱100.00/ sq. m. / day for the extra space that he/she had occupied.

Section 25. Vacation or Leave of Stallholder - permission to be absent for short duration maybe given to a stallholder, booth holder or tienda holder by the Market Supervisor when by reason of illness or other sufficient cause, the granting of such permission becomes necessary. In the event the stall, booth or tienda holder contemplates being absent from his stall, booths or tiendas for a period of more than seven (7) days, he shall submit to the Market Supervisor a written explanation thereof accompanied by a medical certificate under oath in case of illness, or other evidence supporting said application, the application shall be forwarded to the Chairman of Committee on Market for approval, provided further, that the period of leave of absence of stallholder may enjoy shall not exceed one month for every year of stay in his stall, or a maximum period of four (4) months during the period of lease contract.

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Section 26. Appeals in the Adjudication of Stalls – any applicant, who is not satisfied with the adjudication made by the Market Committee of stall applied for, may file an appeal with the Sangguniang Bayan, through the Municipal Mayor, who may submit such comment or recommendation on the matter.

Section 27. Market Hours – the Hilongos Public Market shall be open to public from 4:00 o'clock in the morning until 12:00 o'clock midnight every day during the year. The lessee or occupants of market stalls, booths or tiendas shall not be allowed to stay or sleep after the closing time in the public market as provided for in this section, or he/she shall be allowed to convert such stall, booth or tienda into living quarter.

Section 28. Appeals – any stall holder, person or entity directly affected or aggrieved by or not satisfied with the decision or action handed down or taken by the Municipal Treasurer, the Municipal Health Officer, Market Supervisor and Market Collectors, may appeal the same to the Municipal Mayor, whose decision or action in the premises shall be final, except as may otherwise be decreed by competent legal authority. However, that nothing in this article shall be construed as preventing any market authority, employee, person, or entity from seeking the intervention of the mayor any case in question for consultation or advice, as the nature of the case may call for.

Section 29. Sanitary Measures – the sanitary maintenance and inspection of market stall, booth and tiendas shall be governed by health and sanitary order, rules and regulations promulgated by the Department of Health or by the Municipal Health Office and the Sangguniang Bayan in pursuance to the provision of P.D. 856 or Code on Sanitation of the Philippines. The Market Supervisor shall see to it that the market is always kept in a sanitary condition including the aisles, divisions, stalls, floors, walls and equipment as well as the whole tract of the land belonging to the market. The cleaning of the market premises should be done before the buyers start coming to the market and the cleanliness be maintained throughout the market hours. The market building and grounds should at all times be kept free from garbage and rubbish. He shall immediately remove or cause the immediate removal of any and all obstruction on the aisles, sidewalks or passageways to and within the market.

1. **Toilet Facilities** – the Hilongos Public Market shall be provided with a public toilet which shall be constructed in accordance with such plan as approved by the Municipal Health Office in accordance with the DOH standards under Sec. 4 of the R&R of the Code on Sanitation of the Philippines. Necessary and adequate washing facilities must be located near the market to enable customers to wash their hands before handling the food and other commodities especially after coming from the toilet.

2. **Garbage/ Waste Receptacles**- the Hilongos Public Market shall be provided with garbage receptacles with tight fitting covers so constructed and maintained to be vermin-proof type for the efficient collection of garbage and rubbish, placed at the most conspicuous and convenient places in the market and easily cleaned. Individual stallholders shall likewise provide themselves with their own trash receptacles and avoid littering their premises. No stallholders or persons, including ambulant vendors shall place refuse/wastes anywhere in the public premises except at garbage receptacles.

3. **Cleaning of Stalls, Booths and Tiendas** – the cleaning of market stall, booth and tienda including the premises thereof and appurtenances thereto shall be

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done by the bolder or lessee and their helpers during market hours. All waste, rubbish, trash and garbage shall be placed by them in the garbage receptacles as provided for in the preceding section without prejudice to the services of the market cleaner who maintains the proper cleaning of the public market, in general. All activities incident to the cleaning as herein provided shall be under the direction of the Market Supervisor. At the close of each day's business and before going home, the owners/vendor or helpers of booths, tiendas, transient vendors who occupy space at the market premises, shall clean, scrub their spaces including the floor, shelves and premises rented to prevent particles of food lodging in the cranks or in rough places to decompose.

- 4. **Abandonment and/or Leaving of Goods** – leaving of discarded food products and/or leftover or discards of highly perishable goods in the stall and/or abandoning such goods in any place with the market and its premises shall be unlawful without prejudice to the lease-award of the stall holders.

Section 30. Abandoned Articles – all goods or merchandise abandoned in Hilongos Public Market is a violation of this article or any rules and regulations relating to the arrangement of the market shall be deemed a nuisance. It shall be the duty of the Market Supervisor and his subordinates to take custody of the same. In case the goods are claimed within 24 hours thereafter, they shall be returned to the owners upon payment of the actual expenses incurred in their safekeeping unless they have been deteriorated/perished as to constitute a menace to public health, in which case they shall be disposed of in the manner directed by the Municipal Health Officer who may also in his discretion cause the criminal prosecution of the guilty party or warn him merely against future violation. In the case of abandoned non-perishable goods or articles, the owner is given ten (10) days within which to claim such goods or articles. For perishable goods, the owner thereof is given only 24 hours within which to claim the same. If the articles have not deteriorated and are not claimed within the period of time herein fixed, said articles shall be sold at public auction and the proceeds thereof are disposed of in accordance with law.

Section 31. Food Handlers' Sanitary Protection of Food – all persons engaged in the sale and handling of manufacture or cooked goods, refreshment and drinks at carenderias, restaurants and other eating places in the market place shall at all times observe and follow all health rules and regulation as required by the Municipal Health Officer. All kinds of food, whether cooked, prepared raw or natural shall be properly handles by the seller or buyer and such goods shall at times be protected against contamination by flies, other insects, vermin or dirt.

Section 32. Stall Fixtures and Additional Structure and Altering Prohibition – no person shall construct, alter, disfigure, add to or change the structure or put up additional structure or room of any stall, booth, market fixture including installation of electrical and water connection without a written permission form the Market Supervisor duly approved by the Municipal Building Official and the Municipal Mayor.

Section 33. Lighting – Adequate general lighting facilities shall be provided in the market. However, stallholders shall provide their own light in their respective stall and al wall-bulb at each front door lighted continuously for 6:00 am every day at their own expense subject to existing regulations.

Section 34. Assignment of Vendors to Sections – Vendors shall be assigned to section according to the kind of articles or merchandise for sale. Any lessee, who shall

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attempt to occupy any stall for any purpose other than what was specifically assigned, shall have his privilege cancelled and his lease contract declared void within twenty-four (24) hours upon notice no compliance has been made.

During "tabo" days, ambulant vendors shall be assigned to section/area according to the kind of article or merchandise intended for sale. Any vendor who sells merchandise which are different from which it is specifically assigned, the merchandise/goods shall be confiscated by the PNP or and market authorities and the vendors will be meted out an administrative fine provided under Section 163 of this Code. Confiscated products/goods not redeemed within 3 hours, these products/goods shall be auctioned and the proceeds shall be considered other income of the municipality.

Section 35. Security In and Around the Market Premises - the Municipal Government shall provide security guards, market guards or watchmen is such member as maybe necessary to cope with the security of building, equipment and fixtures, merchandise, goods and articles in and around the premises of Municipal Market, both in the daytime and at night. These security guards, market guards and night watchmen shall be under the direct supervision and control of the Market Supervisor.

For the maintenance of order and discipline in the market as well as assist the Market Supervisor, Market Collectors, Market Guards, Municipal Health Department, Livestock and Meat Inspection Personnel in the enforcement of the market rules and regulations herein provided, the Chief of Police shall detail sufficient number of policemen to the public market every day.

Market guard and security guards are hereby empowered to conduct investigation as well as exercise police authority in so far as the market regulations are concerned, provided, that the police department is notified immediately after an arrest is made in collaboration with said police department who will take the proper action if circumstances warrant.

Section 36. Duties of Market Guards - all market guards should be on the watch that all incoming articles/ merchandise subject to market fees are bought to the attention of market personnel before they are allowed to enter the market premises. It shall be their duty to see to it that all passageways and alleys are not obstructed by either wrong placement or blockage of goods for sale.

They should also from time to time move around to watch that vendors are properly distributed. They should likewise check every now and then the electrical wiring, water pipes and drainage and to report to the Market Supervisor their findings that which may endanger market facilities or properties. It shall be the duty of the market guards and watchmen to exercise reasonable diligence and care to prevent loss of private and public property therein and may, for this purpose, apprehend and turn over to the police any person or persons committing any offense in the public market.

The Municipal Government and the officials thereof shall not be responsible to stallholders for any losses or damages which said stallholder may incur in the public market by reason of fire, theft of other causes and for the merchandise or property left in public market during the hours the public market is closed.

Section 37. Duties of Night Watchmen - all night watchmen should be at their posts on time and should not leave the area until relieved. They shall see to it that all doors

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are properly closed, extra lights are turned off, water faucets closed and that all vendors and unauthorized persons are kept out of the market at closing time. They should be alert at all times and call by phone proper authorities in case of emergency or of any disturbance within the Market premises. They shall be provided with watchmen clock for the market supervisor to check whether they have been awake all the time. Market watchmen shall be required to submit monthly reports to the Market Supervisor who will in turn submit the same to the Police Department.

Section 38. Duties of Detailed Police Officer – all police officers assigned in the market should help the Market Supervisor and the other personnel assigned to maintain peace and order and discipline inside and in the environs of the public market. In the absence of security or market guards, the police officer detailed to the market shall perform the duties or work of such security or market guards. They should assist, in every possible way, the Market Supervisor and the Market Collectors in checking of payment of market fees, mayor’s permit or licenses and for the safety of goods and people in the market. Inspection shall be made in order to disallow unlicensed vendors to ply their trade and to disallow peddlers, hawkers to roam or loiter around the premises as well as persons who appear to have no business in the market area. It shall also be their duty to report their findings to the market supervisor and help him in the execution of all market regulations.

Section 39. Miscellaneous Provisions

1. *For carriers, porters in the public market, fish port, fish sheds and bagsakan dispatchers of public utility vehicles in the terminal for public utility vehicles and butchers of the municipal abattoir of Hilongos, Leyte.*

No person shall engage in the occupation as carrier, porter, and dispatcher and butcher unless he is registered as such in the Office of the Municipal Mayor through Market Supervisor. Each carrier, porter, dispatcher, butcher with a registration certificate and identification card which he shall wear while working as a carrier, porter, dispatcher or butcher. For the expenses of such certificate, the Municipal Treasurer shall collect such amount as may be necessary to cover the actual cost of the certificate. The Market Supervisor shall have the power to fix such number of carriers, porters, dispatcher and butchers that are sufficient to handle the needs of such services. No person with previous conviction of crimes against property and against persons shall be registered as carrier, porter, dispatcher or butcher. Any person convicted of any crime after he has been registered as carrier, porter, dispatcher or butcher shall be automatically disqualified to act, as carrier, porter, dispatcher or butcher and his name shall be dropped from the list as such. The occupation as carrier, porter, dispatcher or butcher working within the Hilongos Public Market premises is for the residents of Hilongos only. Porters who carry goods and merchandise to the market or out of the market must likewise register with the Market Supervisor.

2. *Courtesy to Customers* – helpers and vendors or sellers in the public market shall at all time treat customers or purchasers with courtesy. Violation of this requirement shall be dealt with by the competent authorities as the facts and circumstances of each case may warrant.
3. *Placing Tags on Goods* – all owners of retail stores and establishments and vendors in public market of Hilongos are required to place tags on products, articles, good and commodities they sell, fixing the prices of each one said articles or products,

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whether by kilo, ganta, hundred, piece or unit. It shall be unlawful for any retail storeowner and vendor to charge a price greater than that is marked in the price tag.

4. *Restrictions and Prohibitions* – to maintain orderliness in the market premises the following restrictions, obstructions and annoyances are imposed:

4.1. *Loafing, Loitering, Begging*

- a. No person not having lawful business in Hilongos Public Market shall idly sit, lounge, walk or lie in or about the premises of the same, nor shall any person beg, solicit contributions in public market.
- b. No person shall annoy or obstruct market employees in the discharge of their duties. Stallholders shall not allow their little children in or about their stalls or play in the market premises.
- c. Peddlers or hawkers shall not be permitted in the public market or in the surroundings, within a radius of 200 meters from its confines, to offer for sale articles or merchandise which are sold or exposed for sale in the stalls, booths or tiendas of said market in order to avoid unjust competition. They shall not be permitted to expose merchandise on sidewalks, patios, or places for the passage of the public in the public markets. Market officials and employees and police officer detailed in the vicinity of public market shall exercise vigilance on this matter and enjoin strict compliance with these provisions. Neither shall any person be permitted to peddle, hawk, sell offer for sale or expose for sale any article in the passageways or aisles of the public market.

5. *Other Provisions* – aside from acts and transaction prohibited elsewhere in this ordinance, it shall be considered unlawful for any person.

- 5.1 To sell, offer for sale, or expose outside the public market, seafoods, vegetables, fruits, cereals, nuts, poultry, or foodstuffs, including cooked foods and preserved products, except in or by dealing in the same goods articles of merchandise.
- 5.2 To do any cooking inside the market premises, except in carenderias and restaurants specifically granted permission by the market authority to cook therein and provided that the same will and cannot constitute a fire hazard in the market.
- 5.3 To urinate or defecate inside the market premises, or throw urine or excreta therein.
- 5.4 To use, drive, push or pull inside the market premises any cart, carreton or caretilla for any purpose except market cleaners or garbage collectors on duty.
- 5.5 To store or keep in storage at any time within the market premises, fresh meat or fish, or to construct or place at any time in any place or space inside the public market any icebox or container of any description for storing fresh fish or meat, except on area assigned/ designated for the same.

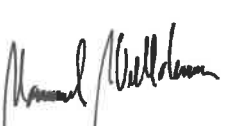
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5.6 To make, effect or bring about wholesale transaction or distribution or fresh fish of a retail market dealer of fresh fish at any place other than the Fisherman's Warf or fish port or as specified by the market authorities.

5.7 To store, keep, file any empty container, foams, and water container anywhere enclosures of market aisle and walkways.

Article D: Slaughterhouse

Section 40. Definitions - for purpose of implementation of this Article, the following words, phrases, names, and terms shall be construed to mean:

- **Ante Mortem Inspection** means the services in examining the animals prior to slaughter, to select for food animal which are adequately rested and are apparently free from disease or abnormal conditions, to isolate for further examination diseased, suspected diseased, or suspected abnormal animals, to prevent contamination of personnel, premises and equipment by an animal suffering from a disease which is communicable, and gather information for post- mortem inspection, diagnosis and judgement of carcass and offal.
- **Brand** means any mark or stamp approved by the controlling authority and includes also any tag or label bearing such mark or stamp. A meat branding maybe used for the purpose.
- **Cash Ticket** refers to the kind of unnumbered accountable form used to acknowledge payment of fees or charges in lieu of the regular official receipt.
- **Chiller** is equipment used to lower the temperature of the carcass so as to delay the reproduction of bacteria and to prolong its freshness.
- **Cleaning** means the removal of objectionable matters.
- **Contamination** means the direct or indirect transmission of diseases of food, animals, personnel, premises, and equipment and of any other objectionable matter to the meat.
- **Controlling Authority** refers to the National Meat Inspection Commission in relation to a slaughterhouse.
- **Disinfection** means the application of hygienically satisfactory chemicals or physical agents and process to clean surfaces with the intention to eliminate microorganisms.
- **Downer** refers to a crippled or weakened animal unable to stand or showing abnormal locomotion.
- **Dressing**
 - a) In relation to slaughtered animals except for pigs, sheep and lambs, goats and kids, means the removal of head, hide or skin, viscera (including or not including kidneys), genital organs, urinary bladder, udders in case of lactating animals, animals that calved or are in advance pregnancy.
 - b) In relation to slaughtered pigs, means the removal of hair and bristles or skin, claws, eyelids, viscera (including or not including kidneys), genital organs, urinary bladder, udders in the case of lactating animals, animals that are in advanced pregnancy, and the external acoustic duct unless in respect of that part an alternative effective form of cleaning is carried out.
 - c) In relation to sheep and lambs, goats and kids, means that removal of head, except in the case of young lambs and young kids, the pelt or skin viscera (including or not including kidneys), genital organs, urinary bladder, and feet up to the carpal and tarsal joints and udders in the case of lactating animals, animals that have lambed or are in advanced pregnancy and;

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d) In relation to cattle, pigs, and solipeds, include where necessary the splitting of the carcass. To split means the dividing of the carcass lengthwise on the media line.

- **Slaughterhouse** refers to the facility including its premises, approved, and registered by the controlling authority, owned, and operated by the Municipality of Hilongos in the slaughter of animals for human consumption.
- **Emergency Slaughter** means slaughter of an animal necessitated by previous accidents such as bone fracture, danger of suffocation, etc.
- **Fee** means an imposition for the regulation or inspection of an article or commodity, or a charge for propriety services rendered or for the use of the facility.
- **Fit for Human Consumption** means in relation to meat, an article which has been passed and appropriately branded by an inspector and in which no changed due to diseases, decomposition or contamination have subsequently been found.
- **Food Animals** include all domestic livestock butchered for human consumption, such as cattle, carabao, buffalo, horse, sheep, goats, hogs, deer, rabbit, and poultry (chicken, ducks, geese, turkey, and pigeons)
- **Holding Pen** is a corral used for the lairage of food animals prior to slaughter.
- **Hot Meat** refers to the meat from food animal and poultry clandestinely slaughtered and sold to the public.
- **Inspected and passed** or any authorized abbreviation thereof. That the carcasses or parts of carcasses so marked have been inspected and passed in accordance with regulation, and at the time they were inspected, passed, and so marked they were found to be sound, healthful, and wholesome, and fit for human consumption.
- **Livestock and Meat Inspector** means a properly trained personnel appointed or deputized by the Municipal Veterinarian for the purpose of meat inspection, meat hygiene and preservation. The preservation of meat hygiene and preservation including the inspection of meat is the responsibility of the Municipal Veterinarian.
- **Meat** means the edible part of any animals slaughtered in the slaughterhouse.
- **NMIC** refers to the National Meat Inspection Commission.
- **Post Abattoir Inspection** refers to the inspection of the meat and offal as they are prepared and transported from the slaughterhouse to the meat market.
- **Post Mortem Inspection** means the services in examining the animals after slaughter to ensure the detection of lesions and abnormalities and to pass only meat and edible offal fit for food.
- **Services** means the duties, work or functions performed or discharged by a government officer or employee, or by a private persons contracted by the government as the case may be.
- **Slaughter** means the killing of food animals.
- **Slaughter Animal** means any food animal brought into the slaughterhouse for slaughter.
- **Stockyard** is a pen where animals are collected, taken care of and inspected prior to slaughter.
- **Suspect** means an animal suspected of being affected with a disease or condition which may require its condemnation, in whole or in part, when slaughtered and is subject to further examination to determine its final disposal.

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ALINE B. REOMA
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Article E. Declaration of Policies

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

Section 41. Policies – the following are the policies in the management, administration, supervision, regulation, control, operation, maintenance, and sanitation of the Hilongos Slaughterhouse, to wit:

- a) The Hilongos Slaughterhouse shall serve the need of a fast efficient and sanitary slaughtering facility of Hilongos, and the neighboring municipalities as well.
- b) The Hilongos Slaughterhouse shall operate daily.
- c) Management shall ensure that only good animals are slaughtered in the Hilongos Slaughterhouse and only sound healthy and wholesome meat and offal are withdrawn and released therefrom.
- d) Management shall see to it that appropriate fees and charges are assessed and collected for the use of the government facilities and services rendered.
- e) All food animal brought to the Hilongos Slaughterhouse and deposited in the holding pen shall be presumed to be slaughtered in the immediately succeeding slaughtering schedule.
- f) No animal shall be slaughtered without having been subjected to and passed ante-mortem inspection, and no carcass and offal withdrawn and released from the Hilongos Slaughterhouse, without having been subjected to inspection and marked PASSED.
- g) The animals are inspected on the day of slaughter and should be inspected again if they must stay longer.
- h) Downers shall be treated as suspects.
- i) Inspection fee shall be on a per inspection basis.
- j) In the receiving and/or entry of animals into the holding pen and in the release therefrom into the processing area, the principle of “first in, first out” shall be applied and observed.
- k) After the food animals are received and deposited in the holding pen, the municipal government assumes responsibility thereof until carcasses and edible offal are delivered to the owners at the Hilongos Public Market and/or to those in other public markets. If the food animals slaughtered are for home consumption, the carcass and edible offal shall be claimed by the owners and released to them at the Hilongos Slaughterhouse after payment of all appropriate fees.
- l) Animals found to have a disease or other infection during inspection shall be automatically denied entry into the holding pen and subjected to the processes established by the rules and regulations of the National Meat Inspection Commission so as to protect the health of the people and to prevent contamination to other animals or spread of the disease.
- m) Infected or diseased meat shall immediately be confiscated, disinfected and/or condemned to make certain that it will not be sold at the market and to prevent the spread of diseases.
- n) Weighing of food animals shall be made prior to and after slaughter through the duly calibrated weighing scale at the Hilongos Slaughterhouse in order to establish a database that maybe as basis for future policies and legislation and for other purposes.
- o) All personnel in Hilongos Slaughterhouse are required to take seminar on first aid and training on safety precautions, sanitation, and proper meat handling.
- p) Color-coding of personnel uniform in the Hilongos Slaughterhouse shall be adopted to identify them with their duties and functions.
- q) No carcass shall be released from the Hilongos Slaughterhouse without having been subjected to a chilling process.
- r) Buying of edible offal is not allowed in the Slaughterhouse building and compound.

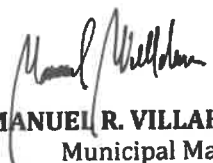
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CATHERINE A. FABULAR


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SB Member
MANUEL M. GABISAN



SB Member
MANUEL V. LORA




MANUEL R. VILLAHERMOSA
Municipal Mayor



BERNADETH M. NERVES
SB Member


EDWIN F. FALLER
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ALBERT R. VILLAHERMOSA
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- s) No meat or edible offal shall be allowed entry into the Hilongos Public Market except those slaughtered at the Hilongos Slaughterhouse and transported through a government delivery van.
- t) The slaughter of any food animal for sale to or consumption of the public shall be done only in Hilongos Slaughterhouse. The slaughter of animals intended for home consumption, except large cattle, maybe done elsewhere.
- u) All endangered species of animals brought into the slaughterhouse for the purpose of butchering them, shall be confiscated immediately and the animal turned over to the appropriate authority for proper disposal and protection accorded to all endangered animals.
- v) Security, safety, and order at the Hilongos Slaughterhouse shall be a basic concern. Management shall find and adopt ways and means to ensure maximum security, safety, and order thereat.

Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan
JOYCE KRISTY P. FLANCO

Article F. Rules and Regulations

Section 42. Rules and Regulations – the following rules and regulations shall be observed at the Slaughterhouse, to wit:

- a) Only at Hilongos Slaughterhouse personnel and authorized butchers are allowed in the processing area.
- b) During operations all authorized personnel in the slaughterhouse are required to wear their proper uniform and provide themselves with safety devices like head gear protector, gloves, anti-slide shoes, body protector and other similar devices.
- c) All electrical tools, instruments and machines shall be detached or disconnected from the main power supply or outlet and turned over to the proper authority.
- d) Suspected stolen animals brought into the Hilongos Slaughterhouse shall be confiscated immediately and turned over to the proper authority.
- e) No firearm is allowed in the Hilongos Slaughterhouse except when they are no educational or observation tour or otherwise authorized by proper authority.
- f) No gambling in whatever form shall be allowed in the slaughterhouse building, slaughterhouse compound and in the auction market premises.
- g) No persons are allowed inside the Hilongos Slaughterhouse except when they are on educational or observation tour or otherwise authorized by proper authority.
- h) The slaughterhouse building or any portion thereof shall not be used as a sleeping or living quarter.
- i) Smoking and loitering are strictly prohibited in the slaughterhouse building and compound.
- j) Liquors, beers, wine, and other intoxicating drinks are prohibited inside the slaughterhouse building and compound.
- k) Drunk or intoxicated personnel and butchers are prohibited from making entry into slaughterhouse compound.

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SB Member
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SB Member
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Section 43. Permit to Slaughter – before any food animal is slaughtered for public consumption, a permit to slaughter shall be secured from the Market and Slaughter Office. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 44. Requirements for the Issuance of a Permit for the Slaughter of Large Cattle – before the issuance of a permit to slaughter for large cattle, the Market and Slaughterhouse Office shall require the production of the following:

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 Municipal Mayor

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 SB Member

EDWIN F. FALLER
 SB Member

ALBERT R. VILLAHERMOSA
 Municipal Vice-Mayor

CATHERINE A. FABULAR
Secretary to the Sanggunian

TEODORO U. ROBILES
Ex-Officio Member/LIGA President

CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member

MANUEL V. LORA
SB Member

A. Requirements for Application of Slaughter Permit for Large Cattle

1. Original copy of the Certificate of Large Cattle (COLC)
2. Proof of buying and trading of large cattle witnessed by the Brgy. Captain
3. Police clearance of animal from point of origin
4. Shipping permit from the Municipal Agriculture Office from the point of origin
5. Barangay clearance as to proof of Ownership of the said animal
6. Entrance slip

B. Procedure

1. Deposit and weigh the large cattle to be slaughtered at the Municipal, Stockyard at least 48 hours or two days before it is slaughtered.
2. Bring all the requirements for application for slaughter of large cattle to the Office of the Meat Inspector for ante-mortem.
3. Fill up application form for the issuance of slaughter permit at the Slaughter and Meat Section at the Market and Slaughterhouse Office.
4. Bring the approved slaughter permit to the police for final inspection before the slaughter permit to the police for the final inspection before the slaughter of the animal.
5. Secure receipt (total weight) of dressed carcass from the Revenue Collector assigned at the slaughterhouse for post-mortem activities.

Section 45. Time for Slaughter

- a. The scheduled time for the slaughter of domestic food animals and/or domestic poultry shall be from 12:00 midnight to 9:00 a.m.
- b. Emergency slaughter of domestic animals for food deserves special attention and no time schedule is reserved for such. This is only allowed in cases of injuries and/or minor infections that will not render the meat unwholesome.
- c. The slaughter of large cattle for home consumption may take place outside of the above-mentioned time, provided, that all pertinent provisions should be complied with.

Section 46. Meat Inspection - all meat from food animals butchered at the Hilongos Slaughterhouse shall be subjected to inspection by the Meat Inspector or any competent person duly authorized to do so who shall decide as to the fitness of such meat for human consumption. All such meat as are inspected shall be properly stamped "PASSED" before transfer to the Hilongos Public Market.

Section 47. Transfer of Meat to the Market - no meat for sale to the public shall be transferred from Hilongos Slaughterhouse to the Hilongos Public Market and other markets in Hilongos except by means of a government-authorized delivery van.

Section 48. Authority - with the approval of the Municipal Mayor, the market and slaughterhouse office which is in charge of the management, administration, supervision, operation, maintenance and sanitation of the Hilongos Slaughterhouse shall be authorized to formulate, adopt and implement specific rules and regulations to ensure efficiency, effectiveness, order and viable operations in the Slaughterhouse.

Section 49. Imposition of Fees - there shall be imposed and collected at the Hilongos Slaughterhouse fees for the following:

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Municipal Mayor

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SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANESCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

SECRETARY
 CATHERINE A. FABULAR
 Secretary to the Sanggunian

EX-OFFICIO MEMBER / LIGA PRESIDENT
 TEODORO U. ROBLES

SB MEMBER
 CRISANTONIO B. ONG

SB MEMBER
 MANUEL M. GABISAN

SB MEMBER
 MANUEL V. LORA

- a) **Stockyard Fee** - for the use of the yard prior to ante-mortem inspection, weighing and entry into the holding pen. Payment is based on a per head per day basis.
- b) **Ante-Mortem Inspection Fee** - for the services in examining the animals prior to the slaughter to select for food animal which are adequately rested and are apparently free from diseases or abnormal conditions, isolate for further examination diseased, suspected diseased, or suspected abnormal animals and prevent contamination of disease which is communicable and gather information for post- mortem inspection, diagnosis and judgement of carcass and offal.
- c) **Holding Pen Fee**- for the use of the facility in the lair age of animal before the actual slaughter.
- d) **Permit to Slaughter Fee** - before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Market and Slaughtered Office or his duly representative and the corresponding permit fee shall be paid to the Municipal Treasurer.
- e) **Post Mortem Inspection Fee** - for services in inspecting all animals to ensure detection of lesions and abnormalities, and to pass only meat and edible offal fit for food, all such meat and offal are inspected shall be properly stamped and/or marked before transport to the Hilongos Public Market, the basis shall be the carcass weight
- f) **Certificate of Ownership Fee** - for the issuance of credential of ownership of large animals.
- g) **Transfer Certificate of Ownership Fee** - for the issuance of transfer of ownership of large animals.
- h) **Delivery Fee** - for the use of the delivery van and services in transporting the carcass of edible offal from the Hilongos Slaughterhouse to the Hilongos Public Market, meat stores, and other public markets in the neighboring municipalities, the basis shall be the carcass weight.

	Nature	Rate or Fee
Slaughterhouse to Public Market and Poblacion Meat Shop	Large Cattle	₱2.00/kilo
	Swine	₱2.00/kilo

- i) **Slaughter Fee** - for the services and use of facilities in the Slaughter of food animal, the basis shall be the live weight of the food animal.

Section 50. Rates and Fees - the rates of fees shall be as follows:

Fee	Hog	Large Cattle	Small Ruminants
Stockyard Fee	₱10.00/head/day	₱ 50.00/h/day	₱5.00/h/day
Ante Mortem/Postmortem	₱5.00/head	₱10.00/head	₱5.00/head
Holding Pen Fee	₱15.00/head/day	₱100.00/head/day	₱5.00/h/day
Permit to Slaughter Fee	₱75.00/head	₱150.00/head	₱50.00/day
Permit to Slaughter Fee (House Consumption)	₱100.00/head	₱200.00/head	₱50.00/head
Livestock Development Fund	₱10.00/head	₱10.00/head	₱50.00/head

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Section 51. Time and Manner of Payment – the fees provided herein shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse. No fee shall be collected on an animal that has been condemned by the meat inspector. Payment of ante-mortem fee shall be made before the animal is slaughtered and post-mortem fee shall be paid within 4 hours after the slaughter is done.

Failure to pay the herein fee within the prescribed period shall subject the taxpayer to a twenty-five (25%) percent surcharge of the basic fees due plus one percent (1%) interest monthly.

Section 52. Delivery Fee – there shall be imposed and collected a delivery fee for carcasses and edible offal of 30.00 (hog), 70.00 (large cattle) and 30.00 (small ruminants) per head from Hilongos Slaughterhouse to Hilongos Public Market and other stores and an additional ₱0.50 per kilometer thereafter.

Section 53. Other Fees and Charges – all other fees and charges imposed and collected under existing ordinance laws and orders of the National Meat Inspection Commission shall continue to be imposed and collected pursuant thereto.

Article G. Registration and Transfer Fees on Large Cattle

Section 54. Definition – for purposes of this Article, “Large Cattle” includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Section 55. Imposition of Fee – the owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

Registration and Transfer	Amount of Fee
• For Certificate of Ownership	- ₱200.00
• For Certificate of Transfer	- ₱200.00
• For Certificate of Private Brand	- ₱200.00

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

Section 56. 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 57. 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.

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(c) 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 58. Applicability Clause - all other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article H. Laws, Administrative Orders and Sanctions

Section 59. Laws and Administrative Orders - all laws as well as the administrative orders, rules and regulations and other issuances of the National Meat Inspection Commission governing or covering the management, administration, regulation, operation, and maintenance of slaughterhouse shall apply to the Hilongos Slaughterhouse.

Section 60. Sanctions - any person found to have violated any of the rules and regulation provided herein and those that may be formulated, adopted, and implemented by the Market and Slaughterhouse Office with the required approval of the mayor shall be denied the privilege to avail himself of the facilities and services of the Hilongos Slaughterhouse. Notwithstanding the herein provisions, the Municipal Government may pursue an action in court which shall impose upon the accused, in case of conviction, a penalty of imprisonment of not more than six months or fine of not less than ₱2,000.00 but not more than ₱3,000.00 or both at the discretion of the court.

Article I: Municipal Stockyard

Section 61. Stockyard Establishment - a stockyard or corral is hereby established within the premises of the abattoir to control and regulate the confinement of domestic food animals and domestic poultry whose owners do not maintain its own dressing house, for purposed of sanitation and anti-mortem examination and inspection.

Section 62. Administrative Regulations - all domestic food animals and domestic poultry intended for slaughter at the abattoir and all those for shipment to Manila and other places shall be kept and confined in the stockyard for not more than 2 days. A certificate of fitness for human consumption and/or shipment and transportation shall be issued by the Municipal Veterinarian before such animals and/or poultry is accepted for confinement.

Section 63. Stockyard Fee - if no animal feed is provided by the owner, they will provide and charge the owner according to the following fees:

1. For every large cattle, twenty pesos (20.00) for the first day and double the charge for the second.
2. For every swine sheep, goat, and animals of similar classification, ten (10.00) during the first day, double the charge for the second day.
3. For every domestic poultry twenty pesos (20.00) for the first day and double the charge for the second.

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4. No animals or poultry kept and confined in the Stockyard shall be allowed to be taken out of the same upon presentation of the official receipt issued by the Municipal Treasurer or his/her authorized representative showing payment of any and all fees and charges.

Section 64. Inspection/Examination – the fish inspectors shall examine all fish unloaded at the fishermen’s wharf and also at the fish center. This inspection and examination shall be conducted to:

1. Determine the freshness and wholesomeness of the fish
2. Determine their species whether edible or poisonous
3. Determine the manner of catching whether by the use of explosive, poisons and/or by any illegal means

In case, however, of processed fish, the inspector shall be guided by existing sanitary and health rules and regulations with special attention to the sanitary condition of the containers and the ingredients added to such products, and such other regulations that may be required by the Health Officer.

For the purpose of this section the fish inspector shall issue a fish inspection certificate to the fish dealers concerned which shall serve as the basis for collection of fees.

Section 66. Inspection Fee – there shall be charged and Inspection and Examination Fee of five centavo (0.05) for every kilo of first and second class and two centavo (0.02) for all other fish inspected and examined under the provisions of this Chapter; provided, however, that the provision of this section shall only apply to wholesome fish, and provided, finally, that the fee must be paid before any wholesale dealer can sell or offer to retail dealers. No fees, however, shall be charged to owners and/or dealers of condemned fish.

**CHAPTER VII
COMMUNITY TAX**

Section 1. Imposition of Tax – there shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 2. Individuals Liable to Community Tax – every inhabitant of the Philippines who is a resident of the Municipality of Hilongos, 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 value of One Thousand (₱1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Twenty (₱20.00) pesos, and an annual additional tax of One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (₱5,000.00)

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

Section 3. Juridical Persons Liable to Community Tax – every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing

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SB Member

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 (P 5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) pesos.

The dividend 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 4. Exemption - the following are exempted from the Community Tax:

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

Section 5. Place of Payment - the Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasure.

Section 6. Time of Payment; Penalties for Delinquency

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

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Municipal Vice-Mayor

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

Section 7. 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 (₱1.00)

Section 8. Presentation of Community Tax Certificate on Certain Occasions

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

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

(b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

(c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 9. Collection and Allocation of Proceeds of the Community Tax

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

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

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

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

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**CHAPTER VIII
GENERAL ADMINISTRATIVE PROVISIONS**

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

Section 1. 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 2. 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 3. Time of Payment - unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 4. Surcharge for Late Payment - failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 5. Interest on Unpaid Tax - in addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

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

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

Section 7. 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 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 8. Record of Persons Paying Revenue - it shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal Taxes, fees, and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 9. Accounting of Collections - Unless, otherwise provided in this Ordinance and existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 10. Examination of Books of Accounts - the Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the book of accounts and other pertinent record 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 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 book 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 11. Accrual to the General Fund of Fines, Costs and Forfeitures - unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any Municipal ordinance shall accrue to the General Fund of the Municipality.

Article B. Civil Remedies for Collection of Revenues

Section 12. 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

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extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 13. Civil Remedies - the civil remedies for the collection of local business taxes, fees or charges and related surcharges and interest resulting from delinquency shall be:

- (a) By administrative action through distraints of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and
- (b) By Judicial Action - either of these or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Section 14. Distraint of Personal Property - the remedy by distraints 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 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 distraints 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 same time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction

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to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- f) *Disposition of Proceeds* - the proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.
- g) *Levy on Real Property* - after the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge or penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be affected 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

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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 affected by posting a notice at the main entrance of the Municipal Hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges and penalties due thereon, and the time and place of sale, the name of the 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 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 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, interest, 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 and 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 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.


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

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interest 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 and 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 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, 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;

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4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 15. 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 taxes, fees and 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 executed a waiver in writing before expiration of the period within which assess or collect and;
 3. The taxpayer is out of the country or otherwise cannot be located.

Section 16. Protest of Assessment – when the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interest 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.

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Section 17. 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 the 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 18. Legality of this Code - any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal. Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein. Provided, finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 19. Power to Levy Other Taxes, Fees, or Charges - the Municipality may exercise the power to levy taxes, fees or charges in 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 20. 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, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 21. Public Dissemination of this Code - Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 22. Authority to Adjust Rates - the Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 23. Withdrawal of Tax Exemption Privileges - Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

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CHAPTER IX
BUSINESS ENTERPRISE

ESTABLISHMENT OF BARANGAY MICRO-BUSINESS ENTERPRISES (BMBE)

Article A. PRELIMINARY PROVISIONS

Section 1. Short Title - this act shall be known as the "Barangay Micro Business Enterprises (BMBE's) Act of 2002.

Section 2. Declaration of Policy - it is hereby declared to be the policy of the State to hasten the country's economic development by encouraging the formation and growth of Barangay micro business enterprises which effectively serve as seedbeds of Filipino entrepreneurial talents, and integrating those informal sector with the mainstream economy, through the rationalization of bureaucratic restrictions, the active intervention of the government specially in the local level, and the granting of incentives and benefits to generate much-needed employment and alleviate poverty.

Section 3. Definition of Terms - as used in this Act, the following terms shall mean:

(a) "Barangay Micro Business Enterprise" - hereinafter referred to as BMBE, refers to any business entity or enterprise engaged in the production, processing or manufacturing of products or commodities, including agro-processing, trading and services whose total assets including those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, shall not be more than Three Million Pesos (₱3,000,000.00). The above definition shall be subject to review and upward adjustment by the SMED Council, as mandated under Republic Act No. 6977, as amended by Republic Act No. 8289.

For the purpose of this Act, "services" shall exclude those rendered by any one, who is duly licensed by the government after having passed a government licensure examination, in connection with the exercise of one's profession.

(b) "Certificate of Authority" - is the certificate issued granting the authority to the registered BMBE to operate and be entitles to the benefits and privileges accorded thereto.

(c) "Assets" - refers to the kinds of properties, real or personal, owned by the BMBE and used for the conduct of its business as defined by the SMED Council: provided, that for the purpose of exemption from taxes and fees under this act, this term shall mean all kinds of properties, real or personal, owned and/or used by the BMBE for the conduct of its business as defined by the SMED Council.

(d) "Registration" - refers to the inclusion of BMBE in the BMBE Registry of a city or municipality.

(e) "Financing" - refers to all borrowings of the BMBE from all sources after registration.

Article B. REGISTRATION AND OPERATION OF BMBEs

Section 4. Registration and Fees - the Office of the Treasurer of each city or municipality shall register the BMBE's and issue a Certificate of Authority to enable the BMBE to avail of the benefits under this Act. Any such application shall be processed within fifteen (15) working days upon submission of complete documents. Otherwise,

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

CATHERINE A. FABULAR
Secretary to the Sanggunian

TEODORO U. ROBLES
Ex-Officio Member/LIGA President

CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member

MANUEL V. LORA
SB Member

JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

BMBE shall be deemed registered. The Municipal or City Mayor may appoint a BMBE Registration Officer who shall be under the Office of the Treasurer. Local Government Units (LGUs) are encouraged to establish a One-Stop-Business Registration Center to handle the efficient registration and processing of permit/licenses of BMBE's. Likewise, LGUs shall make a periodic evaluation of the BMBEs' financial status for monitoring and reporting purposes.

The LGUs shall issue the Certificate of Authority promptly and free of charge. However, to defray the administrative costs of registering and monitoring the BMBEs, the LGUs may charge a fee not exceeding One Thousand Pesos (₱1,000.00)

The Certificate of Authority shall be effective for a period of two (2) years, renewable for the period of two (2) years for every renewal.

As much as possible, BMBEs shall be subject to minimal bureaucratic requirements and reasonable fees and charges.

Section 5. Who are Eligible to Register - any person, natural or juridical, or cooperative, or association, having the qualifications as defined in Section 6A. 03 hereof may apply for registration as BMBE.

Section 6. Transfer of Ownership - the BMBE shall report to the city or municipality of any change in the status of its owner structure and shall surrender the original copy of the BMBE Certificate of Authority for notation with the transfer.

Article C. INCENTIVES AND BENEFITS

Section 7. Exemption from Taxes and Fees - all BMBEs shall be exempt from income tax for the income arising from the operations of the enterprise.

The LGU are encourage either to reduce the amount of local taxes, fees and charges imposed or to exempt the BMBEs from local taxes, fees, and charges.

Section 8. Exemption from the Coverage of the Minimum Wage Law - the BMBEs shall be exempt from the coverage of the Minimum Wage Law. Provided, that all the employees covered under this Act shall be entitled to the same benefits given to any regular employee such as social security and health care benefits.

Section 9. Credit Delivery - upon the approval of this Act, the Land Bank of the Philippines (LBP) the Development Bank of the Philippines (DBP), the Small Business Guarantee and Finance Corporation (PCFC) shall set up a special credit window that will service the financial needs of BMBEs registered under this act consistent with the Bangko Sentral ng Pilipinas (BSP) Policies, Rules, and Regulations. The Government Service Insurance System (GSIS) and Social Security System (SSS) shall likewise set up a special credit window that will serve the financing needs of their respective members who wish to establish a BMBE. The concerned financial institutions (FIs) are encouraged to wholesale the funds to accredited private financial institutions including community-based organizations such as credit, cooperatives, non-government organizations (NGOs) and people's organizations, which will in turn, directly provide credit support to BMBEs.

All loans from whatever sources granted to BMBEs under this Act shall be considered as part of alternative compliance to Presidential Decree No. 717, otherwise known as the Agri-Agra Law, or Republic Act No. 6977, known as the

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Municipal Vice-Mayor

Magna Carta for Small and Medium Enterprises, as amended. For purposes of compliance with Presidential Decree No. 717 and Republic Act No. 6977, as amended, loans granted to BMBEs under this Act shall be computed at twice the amount of the face value of the loans.

Any existing laws to the contrary notwithstanding, interests, commissions and discounts derived from the loans by the LBP, DBP, PCFC and SBGFC granted to BMBEs as well as loans extended by the GSIS and SSS to their respective member-employees under this act shall be exempt from gross receipt tax (GRT)

To minimize the risks in lending to the BMBEs, the SBGFC and the Quedancor, and Rural Credit Guarantee Corporation (QUEDANCOR), under the Department of Agriculture, in case of agribusiness and activities, shall set BMBEs under their respective guarantee programs.

The LBP, DBP, PCFS, SBGFC, SSS, GSIS and QUENDANCOR, under the Department of Agriculture, in case of agribusiness and activities, shall set BMBEs under their respective guarantee programs.

The BSP shall formulate the rules for the implementation of this provision likewise establish incentive programs to encourage and improve credit delivery to the BMBEs.

Section 10. Technology, Transfer, Production and Management Training and Marketing Assistance - a BMBE Development Fund shall be set up with an endowment of Three Hundred Million Pesos (P300,000,000.00) from the Philippine Amusement and Gaming Corporation (PAGCOR) and shall be administered by the SMED Council.

The Department of Trade and Industry (DTI) the Department of Science and Technology (DOST), the University of the Philippines Institute for Small Scale Business Industries (UP ISSI), Cooperative Development Authority (CDA), Technical Education and Skills Development Authority (TESDA), and Technology and Livelihood Resource Center (TLRC) may avail of the said Fund for Technology Transfer, production and management training and marketing assistance to BMBEs.

The DTI, in coordination with the private sector and non-government organizations (NGOs), shall explore the possibilities of linking or matching up BMBEs with small, medium, and large enterprises and likewise establish incentives therefore.

The DTI, in behalf of the DOST, UP ISSI, CDA, TESDA and TLRC shall be required to furnish the appropriate Committees of both Houses of Congress a yearly report on the development and accomplishments of their projects and programs in relation to technology transfer, production and management training and marketing assistance extended to BMBEs.

Section 11. Trade and Investment Promotion - the data gathered from business registration shall be made accessible to and shall be utilized by private sector organizations and non-government organizations for purposes of business matching, trade and investment promotion.

Section 12. Information Dissemination - the Philippine Information Agency (PIA), in coordination with the Department of Labor and Employment (DOLE), the DILG and the DTI, shall ensure the proper and adequate information dissemination of the

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SB Member

JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pamayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

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SB Member

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Municipal Vice-Mayor

contents and benefits of this Act to the General Public especially to its intended beneficiaries specifically in the *Barangay* level.

Section 13. Penalty – any person who shall willfully violate any provisions of this Act or who shall in any manner commit any act to defeat any provision of this Act shall upon conviction, be punished by a fine of not less than Twenty-Five Thousand Pesos (₱25,000.00) but not more than Fifty Thousand Pesos (₱50,000.00) and suffer imprisonment of not less than six (6) months but not more than two (2) years.

In case of non-compliance with the provisions of Section 9 on this Act, the BSP shall impose administrative sanctions and other penalties on the concerned government financial institutions, including a fine of not less than Five Hundred Thousand Pesos (₱500,000.00).

Article D. MISCELLANEOUS PROVISIONS

Section 14. Annual Report - the DILG, DTI and BSP shall submit an Annual Report to the Congress on the status of the implementation of this Act.

Section 15. Implementing Rules and Regulations – the Secretary of the Department of Trade and Industry, in consultation with the Secretaries of the DILG, DOF, and the BSP Governor shall formulate the necessary rules and regulations to implement the provisions of this Act within ninety (90) days after its approval. The rules and regulations issued pursuant to this section shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

Section 16. Separability Clause – if any provisions or part thereof, is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting.

Section 17. Repealing Clause – Existing laws, presidential decrees, executive orders, proclamations, or administrative regulations that are inconsistent with the provisions of this Act are hereby amended, modified, superseded, or repealed accordingly.

**CHAPTER X
GENERAL PENAL PROVISIONS**

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

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

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

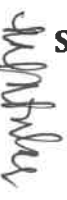
**CHAPTER XI
FINAL PROVISIONS**



MANUEL R. VILLAHERMOSA
Municipal Mayor


BERNADETH M. NERVES
SB Member



EDWIN F. FALLER
SB Member


ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor


CATHERINE A. FABULAR
Secretary to the Sanggunian


TEODORO U. ROBLES
Ex-Officio Member/LIGA President


CRIS ANTONIO B. ONG
SB Member


MANUEL M. GABISAN
SB Member


MANUEL V. LOBRA
SB Member


JOYCE KRISTY P. FLANCO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan


FRANCIS M. ORTEGA
SB Member


TRINIDAD V. ZARATE
SB Member


ALINE B. REOMA
SB Member

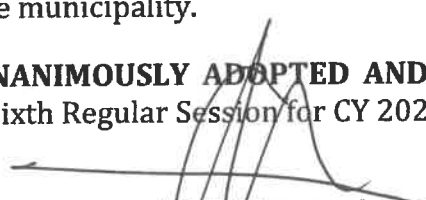
Section 1. Separability Clause – if for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgement or action shall not affect or impair the other sections or provisions thereof.

Section 2. 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 3. 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 4. Effectivity – This ordinance shall take effect after having been approved by the Sangguniang Panlalawigan of the Province of Leyte and after having been published in full in a newspaper of a regional circulation, and after it has been posted in three (3) conspicuous and publicly accessible places within the territorial jurisdiction of the municipality.


UNANIMOUSLY ADOPTED AND ENACTED this 3rd day of July, 2023 during the Twenty-Sixth Regular Session for CY 2023 of the Sangguniang Bayan of Hilongos, Leyte.

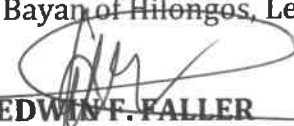

CRIS ANTONIO B. ONG
SB Member


MANUEL M. GABISAN
SB Member



BERNADETH M. NERVES
SB Member



FRANCISCO M. ORTEGA
SB Member

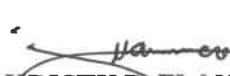

TEODORO U. ROBLES
Ex-Officio Member/
President, Liga ng mga Barangay


EDWIN F. FALLER
SB Member

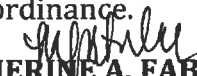

MANUEL V. LORA
SB Member


ALINE B. REOMA
SB Member


TRINIDAD V. ZARATE
SB Member


JOYCE KRISTY P. FLANCO
Ex-Officio Member/
President, Pambayang Pederasyon ng
Sangguniang Kabataan

I HEREBY CERTIFY to the correctness of the foregoing ordinance.


CATHERINE A. FABULAR
Secretary to the Sanggunian

ATTESTED:


ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor/Presiding Officer

APPROVED:


MANUEL R. VILLAHERMOSA
Municipal Mayor

Date: July 19, 2023



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

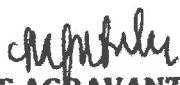
CERTIFICATION

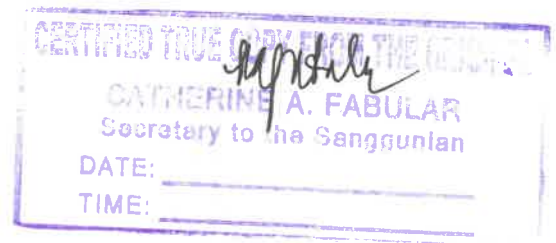
TO WHOM IT MAY CONCERN:

This is to certify that a copy of **Municipal Ordinance No. 2023-16 : Revenue Code of the Municipality of Hilongos.**

FURTHER, this certify that the undersigned has duly complied the said provision on posting in three (3) conspicuous places from June 27, 2023 to July 11, 2023 in three (3) conspicuous places in the Municipality of Hilongos.

ISSUED this 21st day of July, 2023 in Hilongos, Leyte, Philippines.


CATHERINE AGRAVANTE FABULAR
Secretary to the Sanggunian





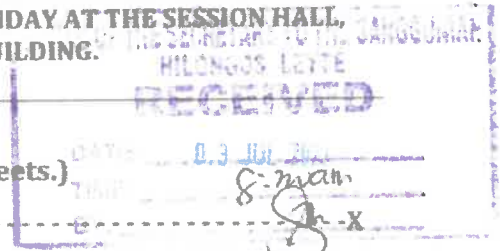
Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, APPROPRIATIONS, WAYS & MEANS AND ECONOMIC ENTERPRISE

MINUTES OF THE PUBLIC HEARING ON THE PROPOSED ORDINANCE ON THE REVENUE CODE OF THE MUNICIPALITY OF HILONGOS ON JUNE 26, 2023, MONDAY AT THE SESSION HALL, GROUND FLOOR OF THE LEGISLATIVE BUILDING.



In attendance: (Please refer to the attached attendance sheets.)

X-----

The Public Hearing convened at 1:40 in the afternoon with a prayer through audio-visual presentation. Thereafter, Hon. Albert R. Villahermosa, Municipal Vice-Mayor greeted everyone a pleasant afternoon. He said that he was called for a public hearing by the Chairman of the Committee on Finance, Hon. Edwin F. Faller for the purpose of the amendments of the Revenue Code because it was quiet a long time since they have amend and a lot of them are now obsolete. In doing so the process, they need the opinion and consultation from the establishment owners in order the ordinance will be push through. After that, he thanked those who attended the said public hearing for their valued time and presence. Then he gave the floor to Hon. Faller to start the discussion.

Hon. Edwin F. Faller, Chairperson of the Committee on Finance, Appropriations, Ways & Means and Economic Enterprise greeted everyone a pleasant afternoon. Then, he gave an overview about the said public hearing which is the proposed ordinance on the Revenue Code of the Municipality of Hilongos. All the Tariff Ordinance and minor ordinances about collections are included here in the revenue code because it is required and for the reason that the said tariff code they were using was outdated (2006). Supposedly, it should be revisited in 2016 because it expires every five to six years and it was always observed by the Commission on Audit that there is always a recommendation that they must revisit permanently the said tariff code. He also said that the Revenue Code started by the former councilor, Hon. Cristuto Ong as the author and the Chairperson of the Committee on Finance before and then finally now, it was him who refined it as the new chairman of the committee. After that, Hon. Faller said to the establishment owners/attendees to raise their hands if there were opinions, queries or suggestions about the said matter and not all sections will be discussed only the necessary ones related to their concerns. Then he requested the SB Secretary to read the entirety of the Ordinance with the audio-visual presentation.

Ms. Catherine Fabular, Secretary to the Sangguniang Bayan read and defined the following sections:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

SECTION 1. Short Title- Revenue Code of the Municipality of Hilongos, Leyte.

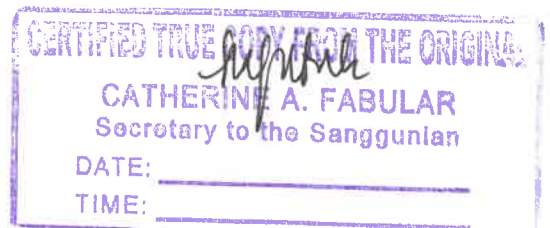
SECTION 2. Scope and Application

Article B. Construction of Provisions

SECTION 3. Words and Phrases Not Herein Expressly Defined

SECTION 4. Rules of Construction

- a) General Rules
- b) Gender and Number
- c) Reasonable Time
- d) Computation of Time
- e) References



- f) Conflicting Provisions of Chapters
- g) Conflicting Provisions of Sections

Article C. Definition of Terms

SECTION 5. Definitions

- a) Business
- b) Calibration
- c) Charges
- d) Cooperative
- e) Corporations
 - a. "resident foreign"
- f) Countryside and Barangay Business Enterprise
- g) Fee
- h) Franchise
- i) Gross Sales and Receipts
- j) Levy
- k) License or Permit
- l) Motorcycle-for-hire
- m) Municipal Waters
- n) Operator
- o) Parlor Games
- p) Privilege
- q) Pedicab (Potpot)
- r) Persons
- s) Public Market
- t) Public Utility
- u) Rental
- v) Residents
- w) Revenue
- x) Shopping Centers
- y) Services
- z) Tax
- aa) Tricycle
- bb) Vessels
- cc) 3-WET

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 1. Definitions

- a) Advertising Agency
- b) Agricultural Products
- c) Amusement
- d) Amusement Places
- e) Banks and other Financial Institutions
- f) Brewer
- g) Business Agent
- h) Cabaret/Dance Hall
- i) Capital Investment
- j) Carenderia
- k) Cockpit
- l) Contractor
- m) Dealer
- n) Filling Station
- o) Franchise
- p) Importer
- q) Manufacturer

DATE: _____
TIME: _____
CATHERINE A. FABULAR
Secretary to the Sanggunian

- r) Marginal Farmer or Fisherman
- s) Motor Vehicle
- t) Peddler
- u) Public Market
- v) Real Estate Dealer
- w) Rectifier
- x) Restaurant
- y) Retail
- z) Vessel
- aa) Wharf age
- bb) Whole sale

After that, she requested Hon. Faller to continue the discussion of Section 2 which is the "Imposition of Tax" and the next succeeding sections. Then Hon. Faller continued the discussion of the following sections:

Section 2. Imposition of Tax

- a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature.
- b) On Wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature.
- c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors. Dealers or retailers of essentials commodities...

➤ Those three items mentioned above were not discussed thoroughly because it wasn't related to the concerns of the establishment owners/attendees.

d) On Retailers.

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
₱400,000.00 or less	2.20%
More than ₱400,000.00	1.10%


➤ There was a certain retailer owner who gave his suggestion about the said tax that there must be a copy of existing tax that will be given to each sectors to compare the old and new ordinance so that they could make a pre-analysis of their situation and to the proposed ordinance. Hon. Faller answered, if that will be the presentation they want, then it will be time consuming to present the old and new ordinance and because the old one was already obsolete and every five years, the amount increases.

e) On contractors and other independent contractors...

➤ Contractors were not present during the public hearing.

f) On banks and other financial institutions, at the rate of fifty-five percent of one percent (55% 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 receipts not herein enumerated shall be excluded in the computation of the tax.

➤ Banks and other financial institutions were not present during the public hearing.


 CATERINE A. FABULAR
 Secretary to the Sanggunian
 DATE: _____
 TIME: _____

- g) On businesses...
- h) Commercial Institutions and/or Business Entities. On every commercial institution, enterprise, and other entities, regardless of the type of ownership, having office, station, sub-station, sales or service outlets, or operations in the municipality...
- i) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding ₱100.00) per peddler annually.
- j) Tax on signs, streamers, signboards, and billboards for advertisement on every person or entity who shall display, distribute, or maintain signs, signboards, streamers, or advertisements of whatever materials used or displayed posters, signs or other pictorial or reading matter for advertisement at the rate prescribed...

Hon. Faller read the page 10 of Revenue Code of Year 2006 which it was stated that Comprehensive Municipal Tariff Ordinance of 2006. Specific on Retailers, Gross Sale Receipt for the preceding Calendar Year in the amount of ₱400,000.00 or less- 2.20% and more than ₱400,000.00- 1.10 %. Therefore, there were no increased for the retailers and so more or less for the next 5 years maybe it will increase.

There was a query from the President of Retailer's Association of Hilongos, Ms. Rizalia Rabe about the Market Rental then Hon. Faller mentioned the **Chapter VI- Market and Slaughterhouse in Article B. Imposition and Collection of Fees** specifically on Section 4. Rental Fees on Stalls to answer the query of Ms. Rabe.

Mr. Leonardo V. Labides Jr., Fish Vendor suggested that the rate of **Fish Section** will be **₱10.00** from **₱15.00** then the **Meat and Poultry Section** will be **₱15.00** from **₱20.00**.

Ms. Marta Villahermosa, in regards to the charging of occupancy permit in **Chapter III- Permit and Regulatory Fees in Article D. Building Occupancy Fee** specifically on Section 18. Imposition of Fees which stated that there shall be a collection from each building occupant as building occupancy fee in the account of Four hundred pesos (₱400.00). She said that she was told by one of the employee from Engineering Department about the reason why there is a charging of occupancy fee and she eventually agreed to it.

After the discussions, Hon. Faller thanked the presence of all the attendees who attended the said public hearing. Without any other items to deliberate, the public hearing was adjourned at 2:40 in the afternoon.

I hereby certify to the correctness of the foregoing minutes.

Concurred:


HON. EDWIN F. FALLER

SB Member/Chairperson, Committee on Finance,
Appropriations, Ways, Means & Economic Enterprises

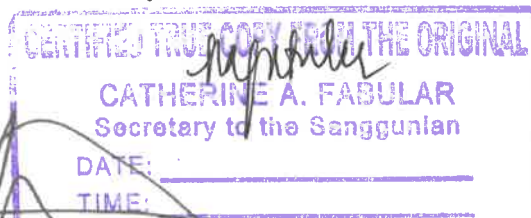

HON. ALBERT B. VILLAHERMOSA
Municipal Vice-Mayor


HON. BERNADETH M. NERVES
SB Member/Vice-Chairperson


HON. CRIS ANTONIO B. ONG
SB Member/Committee Member


HON. FRANCISCO M. ORTEGA
SB Member/Committee Member


HON. TRINIDAD V. ZARATE
SB Member/Committee Member





Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SANGGUNIANG BAYAN

ATTENDANCE SHEET

PUBLIC HEARING ON THE COMMITTEE ON FINANCE, APPROPRIATIONS, WAYS AND MEANS ON MONDAY, JUNE 26, 2023 AT 1:00 IN THE AFTERNOON AT THE GROUND FLOOR, SESSION HALL IN THE LEGISLATIVE BUILDING

Name	Position	Sex		Office/ Agency	Signature
		Male	Female		
1) Regula Msiara	caretaker		✓	Puerto Marina	
2) Elizabeth Mejares	caretaker	-		Puerto Marins Resort	
3) Janet N. Albanico	OFFIC STAFF		✓	J&F Department Store	
4) Poling Lora Bobol	Supermarket	-		Vella COCINA	
5) JIM LAVIDES	KARTING	✓		JIC	
6) Arlene Rola			✓	Roselyn / Arlene Pila Trading / Plyn	
7) Sarah Pagas	OIC		✓	Cellcom world communications Trading	
8) Jovelyn Zarus	Accty Staff		✓	Metro Laticans	
9) Erwin Jaquibot	Accty		✓	Metro	
10) Edward Reyes	owner			EJR COPRA BUYER	

CERTIFIED TRUE COPY FROM THE ORIGINAL
 CATHERINE A. FABULAR
 Secretary to the Sanggunian
 DATE: _____
 TIME: _____



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



Name	Position	Sex		Office/ Agency	Signature
		Male	Female		
11) Cheryl Grace Eufymia A. Balugdug	owner		✓	American's Bakery and Food Supplier	<i>[Signature]</i>
12) MARTA A. VILLARMOZA			✓	OPUSCULASUBUNGOS CORP.	<i>[Signature]</i>
13) GERZAU PILAPIL / TEAM LEADER	TEAM LEADER	✓		EMERALD MINI DEPOT CORP.	<i>[Signature]</i>
14) HPGM / MARIE PEREZ			✓	Hilongos Pacific Gen. Store	<i>[Signature]</i>
15) Gay Pole			—		<i>[Signature]</i>
16) Edraline Casinillo			—	A LINE WATER	<i>[Signature]</i>
17) ANITA G. VILLARMOZA			✓	CRISTAL SPACE RENTAL	<i>[Signature]</i>
18) ROLAND F. LOPA	CSO	—		MPDO	<i>[Signature]</i>
19) Daire Salvador Garcia	owner	—		Pet Doctors Vet. Services	<i>[Signature]</i>
20) Mercedes Z. Sagorani	MTD		—	MTD	<i>[Signature]</i>
21) WILLMA L. TOLING	MMO		✓	FISH VENDOR	<i>[Signature]</i>
22) LEONARDO V. CRUZES JR	CLUSTER V PRES.	—		FISH VENDOR	<i>[Signature]</i>
23) ROLAND ACILU	AUDITOR	—	✗	Flour Vendor	<i>[Signature]</i>
24) Anarita P. Andrian	OWNER			ZLBOMITO'S PIZZA	<i>[Signature]</i>

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 CATHERINE A. FABULAR
 Secretary to the Sanggunian
 DATE: _____
 TIME: _____



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



	Name	Position	Sex		Office/ Agency	Signature
			Male	Female		
251	Isabel M. Labidez	CLUSTER IV PRES		/		Isabel Labidez
261	Lorna Datallo	MMO		/		L. Datallo
271	Estu Lamo	TREASURER CLUS IV		/		Estu Lamo
281	JANETTE RUTGO	COMIN FUND 1		✓	MTD	J. Rutgo
291	ANTONIA LIBES	MMO		/		Antonia Libes
301	R. ^{Virgilia} Remojo	Onenew		/		Remojo
311	P.A. CORDINARES SURVEYING	LIAISON	/			P.A. Cordinares
321	ALBERT R. VILAHERMOSA	MUN. VICE-MAYOR	/		SB	Albert R. Villahermosa
331	EDWIN F. FALLER	SB MEMBER	/		SB	Edwin F. Faller
341	TRINIDAD J. ZARATE	SB MEMBER		/	SB	Trinidad J. Zarate
351	BERNADETH M. NERVES	SB MEMBER		/	SB	Bernadeth M. Nerves
361	CMS ANTONIO B. ONG	SB MEMBER	/		SB	CMS Antonio B. Ong
371	MANUEL V. LORA	SB MEMBER	/		SB	Manuel V. Lora
381	FRANCISCO M. ORTEGA	SB MEMBER	/		SB	Francisco M. Ortega

[Signature]
CATHERINE A. FABULAR
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Name	Position	Sex		Office/ Agency	Signature
		Male	Female		
39) Rizalia Rabe	Pres RAOT		-	RAOT	}
40) Saturnina Sabosido	Advisor RAOT		-	RAOT	
41) John Paul Plasabas	manager	-		Spy's Piner	
42) Alexberto Segundo	VP Retailer Hilongos	-		Public Market	
43) RAUER WRENIE	Pres.			" "	
44) Erlinda M. Puy	Man. - and		/	unrec	
45) CELIETO T. SUAREZ	OWNER	-			
46) PURITA C. ALBUINO	OPTOMETRIST		/	Admiral Optical	
47) JOSE CAR. VERMUNA	BOBO			Center 6	
48) Teodoro U. Robles	LIGA PRES	✓			
49) EVA CAMPO	OWNER		-	St Commercial	}
50) MA. LIGAYA FRANCO	OWNER		-	Estimotech pinnet	
51) SARAH ESTRELA FORSIPA NAWO	OWNER		-	Jolly Jane Moby	
52) OLAPDO ESTRELA JR.	OWNER		-		

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	Name	Position	Sex		Office/ Agency	Signature
			Male	Female		
53)	EUSTACIO R. VERA / Rusman					
54)	Lilani Flano			✓		
55)	JORDAN FRANCO		✓			
56)	Jay Casmir		✓			
57)	JOSUE KRIST P. FUMMO			—	SA	
58)	Catherine A. Fabular	Sec. for the SB		✓	Sec. for the SB	
59)	Darryl Kristie M. Urtjar	J.O		—	SB	
60)	— NOTHING FOLLOWS —					
61)						
62)						
63)						
64)						
65)						
66)						

CATHERINE A. FABULAR
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