



Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
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**SANGGUNIANG PANLALAWIGAN**

**EXCERPT FROM THE MINUTES OF THE \_\_\_\_ SESSION OF THE SANGGUNIANG PANLALAWIGAN, PROVINCE OF LEYTE, CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON \_\_\_\_\_.**

**PHYSICALLY PRESENT:**

**VIRTUALLY PRESENT:**

**RESOLUTION NO. 2023-\_\_\_\_\_**

**A RESOLUTION APPROVING ON THIRD AND FINAL READING, PROVINCIAL ORDINANCE NO. 2023-\_\_\_\_, ENTITLED: "AN ORDINANCE REGULATING THE USE OF PROVINCIAL ROADS WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF LEYTE AND FOR OTHER PURPOSES".**

**WHEREAS**, data from the Provincial Engineering Office provides that there are Five Hundred Ninety-Four (594) kilometers, more or less, that are classified as Provincial Roads within the territorial jurisdiction of the Province of Leyte;

**WHEREAS**, of those classified as provincial roads, eighty-five percent (85%) are already paved, and the rest are still classified as gravel roads;

**WHEREAS**, the technical design insofar as the thickness is concerned of existing paved provincial roads is either six (6) inches or eight (8) inches only;

**WHEREAS**, with a such technical design of said provincial roads, thus, can cater only to light vehicles or equipment.

**WHEREAS**, it has been observed that the unimpeded ingress and egress of heavy equipment or vehicles specifically those that are loaded with quarry or sand and gravel resources along this provincial road network whether paved or unpaved, undeniably, had caused material damage and had, in fact, caused damaged thereof, including but not limited to, cracks, creating potholes or shortening the useful life of the concrete roads, thus, posing inconvenience and imminent danger and safety of motorists and pedestrians;

**WHEREAS**, the interests of the few should not prevail over the good of the greater number in the community whose, among others, the safety, good order and general welfare, to which the elected officials are under a legal obligation to protect.

**WHEREAS**, every local government unit has the sworn obligation to enact measures that will enhance, among others, the safety and convenience, and promote the general prosperity of the inhabitants of the local units.

**WHEREAS**, Section 155, Republic Act No. 7160, authorizes the Sanggunian to *prescribe the terms and conditions* and fix the rates for the imposition of toll fees or charges for the use of any public road, pier or wharf, waterway, bridge, ferry or telecommunication system funded and constructed by the local government unit concerned. x x x.

**NOW, THEREFORE**, on motion by the Honorable \_\_\_\_\_, duly seconded by the Honorable \_\_\_\_\_, be it.

**RESOLVED**, as it is hereby **ENACTED**, on third and final reading, the following:

**PROVINCIAL ORDINANCE NO. 20230-\_\_\_\_**  
**Series of 2023**

AUTHOR :

Co-Author :

**Be it ordained by the Sangguniang Panlalawigan of Leyte, that:**

**Section 1. TITLE.** This Ordinance shall be known as the **"Use of Provincial Roads Within the Territorial Jurisdiction of the Province of Leyte, Prescribing Penalties Fess for Violation Thereof."**

**Section 2. – PROHIBITED VEHICLES** - The use of Provincial Roads, whether paved or unpaved is hereby regulated, any and all vehicle or equipment of whatever type with a Gross Vehicle Weight of more than Seventeen Thousand (17000) Kilograms,<sup>1</sup> is strictly prohibited from entering, traversing or exiting all provincial roads within the territorial jurisdiction of the Province of Leyte.

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<sup>1</sup> Maximum Allowable GVW per RA No. 8794 is 16880 kgs. [Truck with 2 axles – (6 wheels)]

Excepted from the coverage of this Ordinance, to wit:

1. Vehicles and/or equipment of the Provincial Government of Leyte, and its component city and municipalities, if any;
2. Vehicles and/or equipment of the national government doing construction projects, or other governmental activities along or near or within the vicinity of a provincial road, if any;
3. Vehicles and/or equipment used for humanitarian, emergency, peace and order, disaster, and health operations, and analogous activities, if any;
4. Such other vehicles and/or equipment as may be exempted or authorized by the Provincial Governor or his duly authorized representative.

Provided, however, and subject to the gross vehicle weight provided for under Section 1 hereof, the owners of private vehicles/equipment and/or vehicles/equipment used by private contractors doing government construction projects, or other governmental activities along or near or within the vicinity of a provincial road, if any, may be allowed to enter, traverse or exit the said provincial roads, upon posting of an appropriate bond in cash or surety to answer for whatever damage that be caused to the provincial roads as a result of the use thereof in an amount to be determined by the Provincial Engineering Office payable to the order of the Provincial Treasurer's Office and issuance of permit to use by the Governor or his duly authorized representative.

**Section 3. DEPUTIZATION OF MUNICIPAL AND BARANGAY TREASURERS –**

Subject to bonding requirements, the respective Municipal and Barangay Treasurer of each component city, municipalities, and barangays of the Province of Leyte are hereby deputized and authorized to issue citation tickets for violations of this ordinance committed within its jurisdiction.

The deputized collectors shall be entitled to collect an honorarium in the amount equivalent to ten percent (10%) of the total amount paid to the Provincial Treasurer's Office on a weekly basis as a result of their performance as deputized officers.

**Section 4. PENALTY –** Any person who is found to have violated this Ordinance shall be meted with the civil penalty of Five Thousand (5,000) Pesos per meter traversed beginning from the point of entry to exit basis and without prejudice to the filing of a civil and/or criminal action appropriate under the circumstances for violation hereof.

**Section 5. SEPARABILITY CLAUSE** – If for any reason or reasons, any part of this Ordinance is held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

**Section 5. REPEALING CLAUSE** – All other Ordinances, orders, issuances, and rules, and regulations inconsistent with this Order are hereby modified and/or repealed accordingly.

**Section 6. EFFECTIVITY** – This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

**Approved unanimously.**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

**FLORINDA JILL S. UYVIVO**  
Secretary to the Sanggunian

**ATTESTED:**

**RONNAN CHRISTIAN M. REPOSAR**  
1<sup>st</sup> District Board Member

**WILSON S. UY**  
1<sup>st</sup> District Board Member

**TRINIDAD G. APOSTOL**  
2<sup>nd</sup> District Board Member

**RAISSA J. VILLASIN**  
2<sup>nd</sup> District Board Member

**MARIE KATHRYN VELOSO-KABIGTING**  
3<sup>rd</sup> District Board Member

**MA. CORAZON E. REMANDABAN**  
3<sup>rd</sup> District Board Member

**FLAVIANO C. CENTINO, JR.**  
4<sup>th</sup> District Board Member

**VINCENT L. RAMA**  
4<sup>th</sup> District Board Member

**MICHAEL L. CARI**  
5<sup>th</sup> District Board Member

**CARLO P. LORETO**  
5<sup>th</sup> District Board Member



**NOLIE C. CAÑA**  
Liga ng mga Brgy. President  
Ex-Officio Member

**CARMEN L. CARI**  
PCL President  
Ex-Officio Member

**JO VANILLE CHUA - MERILO**  
SK Federation President  
Ex-Officio Member

**LEONARDO M. JAVIER, JR.**  
Vice Governor/Presiding Officer

**Approved:**

**CARLOS JERICHO L. PETILLA**  
Governor

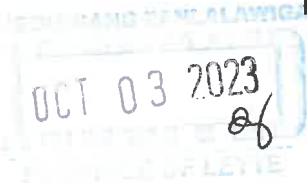
Item No.: 01

Date: OCT 10 2023

PROVINCE OF LEYTE

Palo, Leyte

**PROVINCIAL LEGAL OFFICE**



2<sup>nd</sup> INDORSEMENT  
September 29, 2023



Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 04 Series of 2023 of the Sangguniang Bayan of Macarthur, Leyte, recommending for the declaration of its validity, pursuant to its power under Section 56 (C) of R.A. 7160<sup>i</sup>, the same being to the opinion of the Provincial Legal Office, an exercise of the power authorized under Section 447(2)(ii)<sup>ii</sup> of the Code.

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

<sup>i</sup> Section 56(C) - If the sangguniang panlalawigan finds that such an ordinance or resolution is beyond the power conferred upon the sangguniang panlungsod or sangguniang bayan concerned, it shall declare such ordinance or resolution invalid in whole or in part. The sangguniang panlalawigan shall enter its action in the minutes and shall advise the corresponding city or municipal authorities of the action it has taken.

<sup>ii</sup> Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the sangguniang bayan, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs;


Republic of the Philippines  
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Palo, Leyte

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
26 September 2023



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **MUNICIPAL ORDINANCE NO. 04, SERIES OF 2023 OF THE MUNICIPALITY OF MACARTHUR, LEYTE, ENTITLED: REVENUE CODE OF THE MUNICIPALITY OF MACARTHUR, LEYTE.**

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

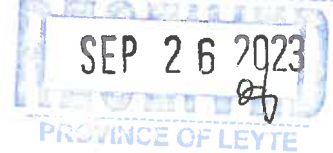


Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

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*Office of the Sangguniang Bayan*

SANGGUNIANG PANLALAWIGAN



ENDORSEMENT  
September 26, 2023

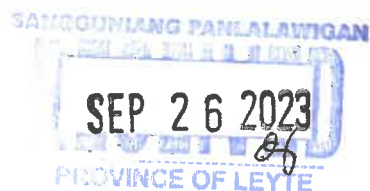
Respectfully submitting to the Honorable Provincial Board for consideration and approval the herein Municipal Ordinance No. 04, Series of 2023, otherwise known as REVENUE CODE OF THE MUNICIPALITY OF MACARTHUR, LEYTE with its supporting documents, to wit:

1. Certificate of Posting
2. Minutes of the Public Hearings
3. Pictures During the Public Hearings
4. Duly Accomplished Attendance Sheets

  
MARIE STEPHANIE D. PULGA  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR



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*Office of the Sangguniang Bayan*

EXCERPT FROM THE MINUTES OF THE 51<sup>ST</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MACARTHUR, LEYTE HELD ON 31 AUGUST 2023 AT THE MUNICIPAL SESSION HALL.

**PRESENT:**

Honorable Jesus A. Baranda	Vice Mayor, Presiding
Honorable Raul E. Mundala	SB Member
Honorable Gwendolyn M. Beriso	SB Member
Honorable Victoriano T. Lazar	SB Member
Honorable Jonathan T. Barquin	SB Member
Honorable Trina C. Burawis	SB Member
Honorable Leonardo R. Leria Jr.	SB Member
Honorable Ireneo G. Remanes Jr.	SB Member
Honorable Xandrix P. Pantin	SB Member
Honorable Pepito C. Guimalan	ABC President
Honorable Mel Andrew P. Maldos	SKF President

ABSENT: None

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**Municipal Ordinance No. 04**  
**Series of 2023**

**Author:**

Honorable Jonathan T. Barquin

**Co-Author**

Honorable Xandrix P. Pantin  
Honorable Victoriano T. Lazar  
Honorable Ireneo G. Remanes Jr.

**REVENUE CODE OF THE MUNICIPALITY OF MACARTHUR, LEYTE**

On motion of Honorable Jonathan T. Barquin, duly seconded by Honorable Xandrix P. Pantin, Honorable Victoriano T. Lazar, Honorable Ireneo G. Remanes Jr., and Honorable Trina C. Burawis, be it

Ordained by the Sangguniang Bayan of the Municipality of MacArthur, Leyte that

## CHAPTER I. GENERAL PROVISIONS

### Article A. Short Title and Scope

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

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

### Article B. Construction of Provisions

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

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

- (a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- (c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

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

### **Article C. Definition of Terms**

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

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

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

- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);



- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.
- (l) *Municipal Waters* include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (m) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.



- (o) *Pedicab (Padyak)* refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- (p) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (q) *Public Market* a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the *Sangguniang Bayan* to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.
- (r) *Public Utility* refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- (s) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (t) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents 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;
- (u) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (v) *Shopping Centers* refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by difference persons renting spaces in the complex.
- (w) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

- (x) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (y) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

## **CHAPTER II. TAXES ON BUSINESS**

### **Article A. Graduated Tax on Business**

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

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

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

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

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

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

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

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus;

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

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

- (m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by

persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

- (o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

- (t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (x) *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;
- (y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

**Section 2A.02. Imposition of Tax.** - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 10,000.00	250.00
10,000.00 or more but less than 15,000.00	300.00
15,000.00 or more but less than 20,000.00	400.00
20,000.00 or more but less than 30,000.00	600.00
30,000.00 or more but less than 40,000.00	850.00
40,000.00 or more but less than 50,000.00	1,100.00
50,000.00 or more but less than 75,000.00	1,800.00
75,000.00 or more but less than 100,000.00	2,500.00

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
100,000.00 or more but less than 150,000.00	3,000.00
150,000.00 or more but less than 200,000.00	3,500.00
200,000.00 or more but less than 300,000.00	5,000.00
300,000.00 or more but less than 500,000.00	7,000.00
500,000.00 or more but less than 750,000.00	10,000.00
750,000.00 or more but less than 1,000,000.00	15,000.00
1,000,000.00 or more but less than 2,000,000.00	18,500.00
2,000,000.00 or more but less than 3,000,000.00	23,000.00
3,000,000.00 or more but less than 4,000,000.00	25,500.00
4,000,000.00 or more but less than 5,000,000.00	30,000.00
5,000,000.00 or more but less than 6,500,000.00	35,000.00
6,500,000.00 or more	

At a rate of thirty seven  
and a half percent (37  
½%) of one percent (1%)  
in excess of 6,500,000.00

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

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

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 1,000.00	30.00
1,000.00 or more but less than 2,000.00	45.00
2,000.00 or more but less than 3,000.00	80.00
3,000.00 or more but less than 4,000.00	110.00
4,000.00 or more but less than 5,000.00	150.00
5,000.00 or more but less than 6,000.00	180.00
6,000.00 or more but less than 7,000.00	210.00
7,000.00 or more but less than 8,000.00	240.00
8,000.00 or more but less than 10,000.00	260.00
10,000.00 or more but less than 15,000.00	300.00
15,000.00 or more but less than 20,000.00	340.00



<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
20,000.00 or more but less than 30,000.00	420.00
30,000.00 or more but less than 40,000.00	550.00
40,000.00 or more but less than 50,000.00	800.00
50,000.00 or more but less than 75,000.00	1,300.00
75,000.00 or more but less than 100,000.00	1,700.00
100,000.00 or more but less than 150,000.00	2,500.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 300,000.00	4,400.00
300,000.00 or more but less than 500,000.00	5,500.00
500,000.00 or more but less than 750,000.00	8,400.00
750,000.00 or more but less than 1,000,000.00	11,500.00
1,000,000.00 or more but less than 2,000,000.00	15,000.00
2,000,000.00 or more	

at a rate of fifty percent  
(50%) of one percent (1%)  
I excess of P2,000,000.00

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

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Section:

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

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from



the total sales and shall be subject to the rate of one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Section.

(d) On retailers.

Amount of Gross Sales/ Receipts For the Preceding Calendar Year	Amount of Tax per Annum
P400,000.00 or less	3%
More than P400,000.00	2%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	50.00
5,000.00 or more but less than 10,000.00	100.00
10,000.00 or more but less than 15,000.00	150.00
15,000.00 or more but less than 20,000.00	240.00
20,000.00 or more but less than 30,000.00	380.00
30,000.00 or more but less than 40,000.00	500.00
40,000.00 or more but less than 50,000.00	700.00
50,000.00 or more but less than 75,000.00	1,200.00
75,000.00 or more but less than 100,000.00	1,700.00
100,000.00 or more but less than 150,000.00	2,500.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 250,000.00	4,600.00
250,000.00 or more but less than 300,000.00	5,800.00
300,000.00 or more but less than 400,000.00	7,800.00
400,000.00 or more but less than 500,000.00	10,500.00
500,000.00 or more but less than 750,000.00	12,000.00
750,000.00 or more but less than 1,000,000.00	13,000.00
1,000,000.00 or more but less than 2,000,000.00	15,000.00

**Amount of Gross Sales/Receipts For the  
Preceding Calendar Year**  
2,000,000.00 or more

**Amount of Tax per  
Annum**  
at a rate of fifty percent  
(50%) 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 ₱ 15,000.00.

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

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

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

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

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

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, *carinderias* or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

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

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 5,000.00	150.00
5,000.00 or more but less than 10,000.00	200.00
10,000.00 or more but less than 15,000.00	300.00
15,000.00 or more but less than 20,000.00	450.00
20,000.00 or more but less than 30,000.00	600.00
30,000.00 or more but less than 40,000.00	700.00
40,000.00 or more but less than 50,000.00	950.00
50,000.00 or more but less than 75,000.00	1,300.00
75,000.00 or more but less than 100,000.00	2,300.00
100,000.00 or more but less than 150,000.00	2,800.00
150,000.00 or more but less than 200,000.00	4,000.00
200,000.00 or more but less than 250,000.00	5,500.00
250,000.00 or more but less than 300,000.00	6,000.00
300,000.00 or more but less than 400,000.00	6,600.00
400,000.00 or more but less than 500,000.00	8,000.00
500,000.00 or more but less than 750,000.00	10,500.00

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
750,000.00 or more but less than 1,000,000.00	15,000.00
1,000,000.00 or more but less than 2,000,000.00	18,000.00
2,000,000.00 or more	at a rate of fifty percent (50%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of ₱ 2,000,000.00 or more be less than ₱ 18,000.00.

- (i) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of ₱ 200.00 per peddler annually.

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

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

### **Article B. Tax on Mobile Traders**

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

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

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

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

**Section 2B.04. Administrative Provisions.** –

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

#### **Tax on Operators of Public Utility Vehicles**

**Section 2B.05. Imposition of Tax.** – There is hereby imposed an annual 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:

Kind of Public Utility	Amount of Fee
• Air-conditioned buses	
a. 50-seater	₱ 3,500.00/unit
b. 51 and above-seater	₱ 4,000.00/unit
• Buses	₱ 3,000.00/unit
• Mini Buses	₱ 2,500.00/unit
• Jeepneys/AUVs/Multicab	₱ 2,000.00/unit
• Taxis	₱ 1,500.00/unit

**Section 2B.06. Time of Payment.** – The tax shall be paid upon the issuance of the Mayor’s Permit to do business in the Municipality.

**Article C. Tax on Ambulant and Itinerant Amusement Operators**

**Section 2C.01. 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
• Circus, carnivals, or the like per day	₱ 1,500.00
• Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	₱ 1,500.00
• Sports contest/exhibitions per day	₱ 2,500.00
• Other similar contrivances	₱ 2,500.00

**Section 2C.01. Time of Payment.** – The tax herein imposed shall be payable before engaging in such activity.

**Article D. Tax on Mining Operations**

**Section 2D.01. 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 2D.02. Imposition of Tax.** – There is hereby levied an annual tax of Five Million Pesos (P5,000,000.00) for mining operations in the municipality.

**Section 2D.03. 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 2D.04. Exclusion.** - Extraction of the following are excluded from the coverage of the tax levied herein:

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

**Section 2D.05. Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

**Section 2D.06. Administrative Provisions.** -

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

**Section 2D.07. 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 2D.08. 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 the provision of this code.

### **Article E. Tax on Forest Concessions and Forest Products**

#### **Section 2E.01. Definitions.** - When used in this Section

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

**Section 2E.02. Imposition of Tax.** - There is hereby imposed a tax on forest concessions and forest products at a rate of fifteen percent (15%) of the annual gross receipts of the concessionaire during the preceding year.

**Section 2E.03. Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

### **Article F. Situs of Tax**

#### **Section 2F.01. Situs of the Tax.** -

- (a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:
  1. **Principal Office** - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

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

In case there is a transfer or relocation of the principal office to another Municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities

concerned within fifteen (15) days after such transfer or relocation is 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-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

**(b) Sales Allocation**

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



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

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

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
    - Sixty percent (60%) to the Municipality where the factory is located; and
    - Forty percent (40%) to the Municipality where the plantation is located.
  5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be 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 irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
  7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
  8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the

sales made in the dais factory shall be taxable by this municipality along with the sales made in the principal office.

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

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

#### **Article G. Payment of Business Taxes**

##### **Section 2G.01. Payment of Business Taxes. -**

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

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

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

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

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

**Section 2G.04. Administrative Provisions.** -

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

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

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

may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- (f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Three Hundred Seventy-Five Pesos (₱ 375.00).
- (g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) *Retirement of Business.*
- (1) Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise,

assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
  - (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
  - (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.
- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

#### **Article H. Presumptive Income Level Assessment Approach**

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

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

### III. PERMIT AND REGULATORY FEES

#### Article A. Mayor's Permit Fee on Business

**Section 3A.01. Mayor's Permit.** - All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality. All applicants for a Mayor's Permit shall comply with the following requirements:

Mayor's Permit	P-500.00
Application Fee	160.00
Secretary's Fee	240.00
Service Fee	240.00
Police Verification/ Inspection Fee	300.00
Sanitary Permit Fee	330.00
Health Card	150.00
Environmental Fee	(based on business location, area and gross sales receipts of the preceding year, Refer to Chapter IV, Article F.)
Garbage Fee	(depends on Business Classification and Area, Refer to Chapter IV, Article F)
Business Permit Fee	(depends on Business applied for, Refer to Section 3A.02)

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

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

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

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

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

Classification/Category	Rate of Fee/Per Annum
<b>1. On Manufacturers/Importers/Producers</b>	
Micro-Industry	
Bakery (min. of 3 employees)	₱ 5,000.00
Bakery (4 employees or more)	7,500.00
Hollow Blocks Making (Machine-Made)	5,000.00
Hollow Blocks Making (Manual)	3,500.00
Native Products Making	2,500.00
Wood Furniture Production	2,000.00
Bamboo Furniture Production	1,500.00
Kiosk/Bahay Kubo Making	5,000.00
Cottage Industries	
Native and Souvenirs	1,500.00
Small-scale Industries	
Crushers	80,000.00
Copra, Whole Coconut & Palay Buying and Selling	16,000.00
Medium-Scale Industries	
Factories	80,000.00
Large-Scale Industries	
Cement Production/Batching Plant	160,000.00
<b>2. On Banks</b>	
Rural, Thrift and Savings Banks	₱ 32,000.00
Commercial, Industrial and Development Banks	48,000.00
Universal Banks	80,000.00
<b>3. On Other Financial Institutions</b>	
Small	₱ 16,000.00
Medium	24,000.00
Large (Pawnshops, Remittance Centers)	32,000.00

<b>Classification/Category</b>	<b>Rate of Fee/Per Annum</b>
<b>4. On Contractors/Service Establishments</b>	
Micro-Industry	
Canteen/Snack Centers/Coffee Shop/Refreshment Centers	₱ 5,000.00
Eatery/Carenderia/Restaurant/Fastfood/Bulalo-an/Restobar	7,000.00
Cottage Industries	
Catering Services	14,000.00
Boarding House	5,000.00
Small-scale Industries	
Resort with Restobar & Accomodation	24,000.00
Resort with Restobar	16,000.00
Beach Resort/Inland Water Resort	8,000.00
Hotel	24,000.00
Apartelle	16,000.00
Pension House/Inn/Lodging House	8,000.00
Other small-scale industries	20,000.00
Medium-Scale Industries	24,000.00
Large-Scale Industries	40,000.00
<b>5. On Wholesalers/Retailers/Dealers or Distributors</b>	
Micro-Industry	
Sari-sari Store (₱10,000 below of Gross Sales)	₱ 3,500.00
Mini-enterprises (with 3 employees and below)	5,000.00
Cottage Industries	
Enterprises (with 4-5 employees)	7,000.00
General Merchandise (with 6 employees or more)	12,000.00
Vehicle Spare parts & Accessories	6,500.00
Agricultural-Veterinary (Agrivet) Supply	6,500.00
Meat Shop	6,500.00
Small-scale Industries	
Pharmacy	6,500.00
Medium-Scale Industries	
Large-Scale Industries	16,000.00
	24,000.00
	40,000.00
<b>6. On Trans-loading Operations</b>	
Medium	₱ 80,000.00
Large	160,000.00
<b>7. Other Businesses</b>	
Micro-Industry	₱ 1,500.00



Classification/Category	Rate of Fee/Per Annum
Cottage Industries	1,800.00
Small-scale Industries	5,000.00
Medium-Scale Industries	8,000.00
Large-Scale Industries	16,000.00
<b>8. Business of Retailing Liquid Petroleum Products</b>	
Sec. 9 of DOE DC No. 2003-011-10: <b>CERTIFICATE OF COMPLIANCE</b> – 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.	
The owner and/or operator shall be deemed to be engaged in the ILLEGAL TRADING of Liquid Petroleum Products if he/she operates without the Certificate of Compliance and/or violates any of the foregoing sections.	
<b>9. TOBACCO DEALERS</b>	
Retail leaf to tobacco dealers/retail tobacco dealer	–P960.00/annum
Wholesale tobacco dealer	960.00/annum
<b>10 DEALERS IN FERMENTED LIQUORS, DISTILLED SPIRITS AND/OR WINE</b>	
License of tuba producer	P320.00/tree/annum
Retail dealer in domestic fermented liquor	1,440.00/annum
Retail dealer in tuba, basi and/or tapuy & vino liquor	960.00/annum
Wholesale dealer in fermented liquor	1,920.00/annum
Wholesale dealer in domestic liquor	960.00/annum
Wholesale dealer in foreign liquor	1,600.00/annum
<b>11 AMUSEMENT DEVICES AND PLACES</b>	
Visual Entertainment	8,640.00/annum
Cocktail lounge/bar;cabaret/dance/disco hall	8,000.00/annum
Theater & Cinema house Itenerant Operator	
Per day Orchestra only below 500 seating capacity	1,600.00/annum
Theater & Cinema house Most Permanent Operator	
With balcony and orchestra	
Seating capacity below 500	2,400.00/annum
Seating capacity from 500-999	4,000.00/annum
Seating capacity of 1000 and over	6,400.00/annum
With lodge, balcony and orchestra	7,200.00/annum
Bath house, swimming pool, or other similar	

Classification/Category	Rate of Fee/Per Annum
places	16,000.00/annum
Boxing stadium, skating rinks or other similar places	800.00/annum
Bowling alley	500.00/annum
Billiard or pool hall (for 1 <sup>st</sup> table)	800.00/annum
Per succeeding table	300.00/annum
Boxing contest, per night	8,000.00
<b>12 PRIVATE CEMETERY OR MEMORIAL PARK</b>	15,000.00/annum
<b>13 RICE AND CORN MILL</b>	
Kiskisan type	1,600.00/annum
Baby Cono	7,000.00/annum
Cono Type	30,000.00/annum
<b>14 PRIVATE DETECTIVE OR SECURITY AGENCY</b>	8,000.00/annum
<b>15 ICE CREAM STAND, BARBECUE STAND, HALOHALO/SHAKE/GULAMAN STAND, POPCORN STAND</b>	1,600.00/annum
<b>16 COMMERCIAL WAREHOUSE</b>	8,000.00/annum
<b>17 LUMBER YARD</b>	8,000.00/annum
<b>18 STORAGE OF FLAMMABLE SUBSTANCE, COLD STORAGE</b>	1,600.00/annum
<b>19 BARBER SHOP, BEAUTY SALON/PARLOR, DRESS/TAILOR/SEAMSTRESS SHOP, SHOE REPAIR SHOP, CELLPHONE REPAIR SHOP, AUTO REPAIR SHOP, ELECTRONICS REPAIR SHOP, UPHOLSTERY SHOP, EMBROIDERY SHOP, COMPUTER AND OFFICE EQUIPMENT REPAIR SHOP, PHOTO STUDIO, ART STUDIO BILLBOARD/SIGNAGE, WATCH REPAIR SHOP, PHOTOCOPIER OPERATOR</b>	2,400.00/annum
<b>20 WELDING AND MACHINE SHOP, FUNERAL PARLOR, OPTICAL SHOP, DISTRIBUTOR/DEALER/OUTLET OF RTWs and COSMETIC PRODUCTS, JUNK SHOP AND SCRAP BUYER, VULCANIZING SHOP</b>	3,000.00/annum
<b>21 HARDWARE, DRUGSTORE</b>	16,000.00/annum
<b>22 RICE GRINDER, MEAT GRINDER</b>	650.00/annum
<b>23 GASOLINE STATION</b>	24,000.00/annum
<b>24 INTERNET CAFÉ</b>	
Below 10 computer units	4,000.00/annum
10 computer units and above	8,000.00/annum
<b>25 CUSTOM BROKERS</b>	8,000.00/annum
<b>26 OCCUPATIONAL MAYOR'S PERMIT</b>	
Guards, Waiters & Waitresses, GROs, Embalmer, Dispatcher	300.00/annum
Carpenter, Mason	400.00/annum

<b>Classification/Category</b>	<b>Rate of Fee/Per Annum</b>
Butcher, Lechonero	500.00/annum
Thresher/Harvester/Tractor Driver	800.00/annum
Automotive Mechanic	800.00/annum
27 NIPA SHINGLE MAKER	80.00/annum
28 HABAL-HABAL OPERATOR	800.00/annum
29 WHOLE COCONUT BUYER, WHOLE COCONUT SELLER, WHOLE COCONUT BUYER AND SELLER	
Below 500 pcs.	4,000.00/annum
500 pcs and above	8,000.00/annum
30 NIGHT OR DAY CLUBS, SUPPER CLUBS, COCKTAIL BARS, DISCO HOUSES, BEER GARDENS, RESTOBARS, COFFEE SHOP, COFFEE & WINE SHOP	8,000.00/annum
31 SOCIAL CLUBS OR VOLUNTARY ASSOCIATIONS AND ORGANIZATIONS	1,600.00/annum
32 VIDEOKE MACHINES, SING-ALONG MACHINES and the like	3,200.00/annum
33 LOTTO OUTLETS	3,200.00/annum
34 TRAVEL TICKETING/BOOKING OFFICES	3,200.00/annum
35 COOPERATIVE ENGAGING IN BUSINESS WITHIN THE MUNICIPALITY	800.00/annum
36 PRIVATE SCHOOLS, PRIVATE EDUCATIONAL INSTITUTIONS	4,800.00/annum
37 PRIVATE BIRTHING/LYING-IN CLINIC	8,000.00/annum
38 PRIVATE DENTAL CLINIC	8,000.00/annum
39 PRIVATE MEDICAL CLINIC	8,000.00/annum
40 SAND AND GRAVEL, AND OTHER QUARRY RESOURCES, HAULING, EXCAVATION AND EXTRACTION BUSINESS	30,000.00/annum
41 HOLLOW BLOCKS AND CONCRETE PRODUCTS DEALER	4,500.00/annum
42 WATER REFILLING STATION	4,800.00/annum
43 VIDEOGRAPHY AND PHOTOGRAPHY SERVICES (Coverage, Rental and Exhibition)	1,800.00/annum
44 SOUND SYSTEM OPERATORS AND RELATED SERVICES	
Owned by MacArthurnons	3,000.00/annum
Not owned by MacArthurnons but operating within the jurisdiction of MacArthur, Leyte	4,000.00/annum
45 CORPORATION AND PARTNERSHIPS OPERATING ITS BUSINESS WITHIN THE MUNICIPALITY	30,000.00/annum
46 TELECOMMUNICATIONS (All Networks)	40,000.00/annum
47 CELLSITE AND CELLTOWER OPERATIONS	16,000.00/tower/annum

Classification/Category	Rate of Fee/Per Annum
<b>48 PIGGERY OPERATIONS</b>	
3-10 heads	800.00/annum
11-50 heads	1,600.00/annum
51 and more heads	8,000.00/annum
<b>49 COPRA BUYING AND SELLING</b>	10,000.00/annum
<b>50 COCONUT (WHOLE) BUYING AND SELLING</b>	10,000.00/annum
<b>51 PALAY GRAIN BUYING AND SELLING, PALAY GRAIN WHOLESALING AND RETAILING</b>	10,000.00/annum
<b>52 INSURANCE AND MEMORIAL SERVICES</b>	8,000.00/annum
<b>53 CARWASH SERVICES and the likes</b>	2,400.00/annum
<b>54 HEAVY EQUIPMENT owned by MacArthurnons)</b>	2,500.00/annum/unit
	1-3 cubic
	50.00/trip with load
	4-6
<b>55 ANY 4-WHEELED VEHICLE LOADED WITH AGGREGATES</b>	cubic100.00/trip with load
	7-20
	cubic200.00/trip with load
<b>56 SUBDIVISION OPERATION</b>	14,000.00 per annum
<b>57 CHARCOAL DEALERS</b>	800.00/annum
<b>58 LECHON WHOLE/LECHON BELLY BUSINESS</b>	800.00/annum
<b>59 LAPIDA MAKING</b>	800.00/annum
<b>60 CHAINSAW OPERATIONS</b>	800.00/annum
<b>61 LAUNDRY SHOP</b>	3,000/annum
<b>62 ICE &amp; ICE PRODUCTS DEALER</b>	3,000/annum
<b>63 TRAINING FACILITIES AND CENTERS</b>	8,000.00/annum
<b>64 DOCKING FEE</b>	2,400/docking
<b>65 WHARFAGE FEE</b>	
Magnetite Sand	6.00/metric ton
Sand and Gravel	4.00/metric ton
<b>66 BODY BUILDING/PHYSICAL FITNESS GYM</b>	1,600.00/annum
<b>67 FOR EACH ADDITIONAL COPY OF PERMIT ISSUED</b>	480.00/copy

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

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

**Section 3A.04. Administrative Provisions. -**

- (a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.
- (b) **Application for Mayor's Permit:** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
1. For a newly-started business
    - a. Location sketch of the new business
    - b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
    - c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
    - d. A certificate attesting to the tax exemption if the business is exempt
    - e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
    - f. Tax clearance showing that the applicant has paid his tax obligations to the municipality
    - g. *Barangay* clearance/proof of filing (in case of non-issuance of *barangay* clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
    - h. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
    - i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code

- j. Community Tax Certificate
  - k. Contract of Lease, if leasing
2. For renewal of existing business permits
- a. Previous year's Mayor's permit
  - b. Copies of the annual or quarterly tax payments
  - c. Copies of all receipts showing payment of all regulatory fees as provided for in this Code
  - d. Certificate of tax exemption from local taxes or fees, if exempt
  - e. Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
  - f. BIR Registration Certificate
  - g. *Barangay* Clearance
  - h. Declaration of previous year's gross sales/receipts

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

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

A Mayor's Permit shall not be issued to:

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

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.

- (d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

- (e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

- (f) **Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
2. When the person refuses to pay an indebtedness or liability to the municipality
4. When the person abuses his privilege to do business to the injury of the public moral or peace; or
5. 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.

6. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the Sangguniang Panglungsod.

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

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

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

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

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

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



<b>Kinds Of Sealing And Weighing Instruments</b>	<b>Amount Of Fee</b>
(a) For sealing linear metric measures: <ul style="list-style-type: none"> <li>• Not over one (1) meter</li> <li>• Measure over one (1) meter</li> </ul>	₱ 120.00 160.00
(b) For sealing metric measures of capacity: <ul style="list-style-type: none"> <li>• Not over ten (10) liters</li> <li>• Over ten (10) liters</li> </ul>	₱ 120.00 160.00
(c) For sealing metric instruments of weights: <ul style="list-style-type: none"> <li>• With capacity of not more than 30 kgs.</li> <li>• With capacity of more than 30 kgs. But not more than 300 kgs.</li> <li>• With capacity of more than 300 kgs/ but not more than 3,000 kgs.</li> <li>• With capacity of more than 3,000 kgs.</li> </ul>	₱ 120.00 160.00 200.00 430.00
(d) For sealing apothecary balances of precision	₱ 160.00
(e) For sealing scale or balance with complete set of weights <ul style="list-style-type: none"> <li>• For each scale or balance or other balance with complete set of weights for use therewith</li> <li>• For each extra weight</li> </ul>	₱ 120.00 12.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge shall be collected	₱ 160.00

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

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

**Section 3B.05. Place of Payment.** - The fees herein levied shall be paid at the local treasury office of the municipality where the business is operating. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

**Section 3B.06. Exemptions. -**

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

**Section 3B.07. Administrative Provisions. -**

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

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

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand

or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

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

misrepresent the weight or measure thereof; or

- l) for any person to procure the commission of any such offense abovementioned by another.

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

**Section 3B.09. Penalties. -**

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of One thousand pesos (₱ 1,000.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3B.08 for the first time shall be subject to fine of One Thousand Five hundred pesos (₱ 1,500.00) or by imprisonment of not more than six (6) months, 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 3B.08 shall, upon conviction, be subject to a fine of One Thousand Person (₱ 1,000.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

**Article C. Building Permit Fees**

**Section 3C.01. Imposition of Fee. -** A Building Permit Application Fee and other regulatory fees shall be collected from each applicant of a building permit, and a building permit fee pursuant to the latest DPWH issuance on the schedule of fees and charges of the revised implementing rules and regulations (IRR) of the National Building Code of the Philippines (PD1096), as follows:

Building Permit Application Fee	₱ 300.00
Unified Form Fee	5.00 per copy
Inspection Fee	200.00
Processing Fee	150.00

Endorsement Fee 50.00  
Building Permit Fee (*computed based on the following: Types of occupancy, Total Floor area of the Project, Cost of the Project, Height of Building / Structure*)

**Section 3C.01. Certification Fee.** - A Certification Fee shall be imposed on all certifications and copies of documents issued by the Building Official, as follows:

1. Certified true copy of building permit	P200.00
2. Certified true copy of certificate of use/occupancy	200.00
3. Issuance of Certificate of Damage	200.00
4. Certified true copy of Certificate of Damage	200.00
5. Certified true copy of Electrical Certificate	200.00
6. Issuance of Certificate of Gas Meter Installation	200.00
7. Certified true copy of Certificate of Operation	200.00
8. Other Certifications	200.00

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

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

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

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

**Section 3C.04. Penal Provisions.** - It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or

structure or cause the same to be done contrary to or in violation of any provision of the Building Code

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

**Article D. Permit Fee for Zoning/Locational Clearance**

**Section 3D.01. Imposition of Fee.** - There shall be collected Zoning/Locational Clearance fees at rates fixed by and in accordance with the latest applicable rules and regulations prescribed by the Housing and Land Regulatory Board (HLURB).

**Locational Clearance Fee**

Locational Clearance/Development Permit Fees shall be based on the total cost of building/structure to be constructed as follows:

TYPE OF STRUCTURE/DEVELOPMENT PROJECT SCHEDULE OF FEES

<b>A. Residential Structure (single detach):</b>		
1. P100,000.00 and below	P	<u>1,150.00</u>
2. Over P100,000.00 to P300,000.00		<u>1,500.00</u>
3. Over P300,000.00		<u>2,500.00 plus 1/10 of 3% in excess of P300,000.00</u>
4. Inspection fee		<u>500.00</u>
<b>B. Residential Structure (duplex):</b>		
1. P200,000.00 and below	P	<u>1,500.00</u>
2. Over P200,000.00 to P400,000.00		<u>2,000.00</u>
3. Over P400,000.00		<u>3,000.00 plus 1/10 of 3% in excess of P400,000.00</u>
4. Inspection fee		<u>500.00</u>
<b>C. Apartment/Townhouse Costing:</b>		
1. P1,500,000.00 and below	P	<u>5,000.00</u>
2. Over P1,500,000.00 to P2,500,000.00		<u>7,500.00</u>
3. Over P2,500,000.00		<u>10,000.00 plus 1/10 of 3% in excess of P400,000.00</u>
4. Inspection fee		<u>500.00</u>

<b>D. Dormitory Costing:</b>		
1. P3,000,000.00 and below	P	<u>7,500.00</u>
2. Over P3,000,000.00		<u>10,000.00 plus 1/10 of 3% in excess of</u>
		<u>P3,000,000.00</u>
4. Inspection fee		<u>500.00</u>
<b>E. Commercial Structures Costing:</b>		
1. Below P200,000.00	P	<u>3,000.00</u>
2. Over P200,000.00 below P500,000.00		<u>5,000.00</u>
3. Over P500,000.00 to P1,000,000.00		<u>5,000.00</u>
4. Over P1,000,000.00		<u>7,500.00 plus 1/10 of 3% in excess of P1,000,000</u>
5. Inspection		<u>1,000.00</u>
<b>F. Industrial/Agri-Industrial Project:</b>		
1. Below P1,000,000.00	P	<u>7,000.00</u>
2. Over P1,000,000.00 to P2,000,000.00		<u>10,000.00</u>
3. Over P2,000,000.00		<u>10,000.00 plus 1/10 of 3% in excess of P2,000,000</u>
4. Inspection Fee		<u>1,000.00</u>
<b>G. Special Use/Special Project:</b> (gasoline station, cell sites, treatment plant, cockpit, etc.)		
1. Below P1,000,000.00	P	<u>20,000.00</u>
2. Over P1,000,000.00		<u>20,000 plus 1/10 of 4% in excess of P1,000,000</u>
3. Inspection Fee		<u>1,000.00</u>
<b>H. Subdivision and Condominium Project:</b>		
1. Preliminary Approval and Locational Clearance/development Permit	P	<u>5,000.00 per hectare or</u>
		<u>fraction thereof</u>
a. Inspection Fee		<u>5,000.00</u>
2. Final Approval and Development Permit		<u>10,000.00 per hectare or</u>
a. Additional Fee on floor area of buildings sold with lot		<u>fraction thereof</u> <u>30.00 per sq.m.</u>

3. Alteration of Plan (affected areas only) same as final approval and development permit

4. License to sell (per saleable lot or unit) 2,000.00

**I. Institutional Structure Costing:**

1. Below P500,000.00 P 4,000.00  
2. Over P500,000.00 to P1,500,000.00 5,000.00  
3. Over P1,500,000.00 7,000.00 plus 1/10 of 3% in excess of P1,500,000  
4. Inspection fee 500.00

\*Proponent of institutional Structure for public use shall only pay 1/10 of 2% fee regardless of building cost.

**J. Warehouse Costing:**

1. Below P1,000,000.00 P 3,000.00  
2. Over P1,000,000.00 3,000.00 plus 1/10 of 3% in excess of P1,000,000.00  
3. Inspection Fee 500.00

**K. Perimeter Fence (using strong materials only and permanent in nature)**

1. Below P100,000.00 to P200,000.0 P 1,000.00  
2. Over P200,000.00 to P500,000.00 1,500.00  
2,000 plus 1/10 of 3% in excess of P500,000.00  
3. Over P500,000.00 500.00  
4. Inspection Fee 500.00

SECTION 2. All applications for locational clearance/development permit shall be processed by the Municipal Planning and Development Coordinator (MPDC) or his duly authorized representative and shall be recommended by the said office to the Local Chief Executive for approval within a period of twenty (20) days after its filing. The applicants shall be required to submit the following:

1. Duly authorized Application Form (pro-forma available at the office of the MPDC)
2. Building Plan
3. Location Plan/Visibility Map indicating visible landmarks within the 500 meters radius from the project site
4. Project Cost Estimates/Bill of Materials
5. Latest Tax Declaration (true copy) or Certificate of Title (photo copy)
6. Dual of Sale (in case the applicant is not the declared owner)
7. Latest Tax Receipt (photo copy)



8. Duly Notarized Authorization from the owner of the land, if applicable (in case the applicant is not the owner of the land and authorized only to occupy/use the land)
9. Environmental Compliance Certificate (ECC) or Certificate of Non-Coverage (CNC) whichever is applicable, to be secured from the office of DENR for projects under Section 1, letters B to G of this ordinance.

Non-compliance to the foregoing requirements shall cause the Municipal Planning and Development Coordinator to temporarily discontinue the construction until all requirements are duly accomplished.

**SECTION 3. Zoning Certification.** The Municipal Planning and Development Coordinator shall issue Zoning Certification based on the approved Zoning Ordinance and upon complying with the following requirements.

- a. Tax Declaration of lot subject of application
- b. Tax Clearance of Lot for the Municipal Treasurers Office
- c. Sketch Plan of the Lot reflecting the technical description and approved by the Bureau of Lands of the DENR.
- d. Payment of Certification Fee P 1,050.00

**SECTION 4.** All residential buildings costing Fifty Thousand (P50,000.00) Pesos and/or below shall be considered indigent in nature and shall only be required to accomplish and submit Nos. 1 & 3 as provided in Section 2 of this Ordinance.

**SECTION 5.** Any person or persons who shall be caught or known to have started the construction and/or constructed any type of building without first securing the locational clearance/development permit shall be penalized with a fine of Five Thousand (P5,000.00) pesos or an imprisonment of six (6) months, or both such fine and imprisonment at the discretion of the court.

**SECTION 6.** All other local ordinance, rules and regulations which are inconsistent with the provisions of this ordinance are hereby repealed and/or modified accordingly.

These shall include the permit/clearance fees for:

1. Zoning/Locational Clearance
2. Permits for subdivision and condominium projects/activities under PD 957
3. Projects under BP 220
4. Approval of Industrial subdivision
5. Approval of farmlot subdivision
6. Approval of memorial park/cemetery project/Calumbarium
7. Other transactions/certifications
8. Registration of dealers/brokers/salesmen

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

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

**Article E. PERMIT FEES FOR TRICYCLE, PEDICAB (POTPOT)  
AND HABAL-HABAL REGULATION**

**SECTION 1. IMPOSITION OF FEES**

There shall be collected per annum from every person who shall own or posses a tricycle, pedicab/bicycle and habal-habal used either for hire or private use in the Municipality of MacArthur, Leyte, the following fees.

**A. Registration of Body Number (RBM) for hire only:**

a. Tricycle	-	P 300.00
b. Habal-Habal	-	200.00
c. Pedicab (potpot)	-	150.00

**B. Regulatory Fees (for hire)**

a. Processing fee	-	P 100.00
b. Permit fee		100.00
1. Tricycle	-	3,600.00
2. Habal-Habal		2,500.00
3. Potpot		1,000.00

**C. Pedicab/Tricycle**

a. Identification Plate	-	150.00
b. Renewal-stickers	-	50.00
c. Supervision Fee	-	100.00
d. Bicycle Registration fee		30.00
e. Bicycle Plate	-	50.00
f. Habal-Habal Stickers		150.00

**D. For Tricycles, Pedicab/Bicycle Habal-Habal for Private Use:**

a. Processing Fee	-	P 100.00
b. Permit Fee:		
Tricycle		500.00
Habal-Habal		500.00
Potpot		300.00
c. Identification Plate-		150.00
d. Renewal Sticker		50.00

**SECTION 2. TIME OF PAYMENT**

The Fees herein prescribed shall be paid to the Municipal Treasurer before the unit registered and the same shall be renewed on or before the end of January of the following:

### **SECTION 3. ADMINISTRATIVE PROVISIONS**

The plate and stickers for Habl-Habal shall be placed on a portion of the bicycle or tricycle, and habal-habal exposed to public view. No person shall own, possess or maintain any bicycle or tricycle within the Municipality without first securing a license thereof, and no plate shall be issued unless a satisfactory written evidence of ownership or legal possession of bicycle or tricycle and habal-habal filed with the Municipal Treasurers Office the license shall be renewed on or before the anniversary date thereof, and the failure to renew the same on time shall subject the owner thereof to a surcharge of twenty percent (20%). The Municipal Treasurers Office and PNP shall be responsible for the proper implementation hereof.

#### **Permit Fees on Tricycle Operation**

**Section 1. Definitions.** When used in this Article,

1. A tricycle is a motorcycle vehicle composed of a motorcycle fitted with a single wheel side car or a two (2) wheel center car operated to render transport services to the general public.
2. Motorized Tricycle Operators Permit (MTO) is the document granting franchise or license to operate issued to a person, natural or juridical allowing him to operate a tricycle over areas specified therein.
3. A public motorized tricycle for hire is a tricycle for hire rendering transport services to the general public.
4. Fare – a rate of charge for the carriage of passengers.
5. Passenger – an individual who gives compensation for a ride.

#### **Section 2. Imposition of Fees**

All applicants under this Ordinance shall pay the following fee:

a. Franchising fee (3 years)	P 500.00
a. 1 Supervision Fee	50.00
b. Annual motorized Tricycle Operator's Permit	P 300.00
b. 1 Sticker	30.00
c. Fare Adjustment Fee (For every request for Fare Increase to be paid by the MacTODA Association P 1,500.00)	

#### **Section 3. Administrative Provisions**

##### **a. THE MACARTHUR TRICYCLE FRANCHISING BOARD**

**The Tricycle Franchising Board under the Sangguniang Bayan is hereby created to be composed of the following:**

1. The Chairman of the Committee on Transportation and Communication as Chairman.
2. The Chairman of the Committee on Peace, Public Order and Safety as Member
3. The Chairman of the Committee on Barangay Affairs as Member
4. The Municipal Treasurer as Member.

The personnel under the Office of the Municipal Treasurer (License & Permits Section) will provide secretarial support and assistance to the Board.

**b. REGISTRATION:**

A. All public motorized tricycle for hire operating within the territorial jurisdiction of the Municipality of MacArthur shall register with the Office of the Mayor and apply for a franchise with the Sangguniang Bayan through the Tricycle Franchising Board created for the purpose to operate motorized tricycle for hire.

B. All applicants for tricycle franchise (new/renewal) should present the following documents:

1. Barangay, Police/Mayor/Judge Clearance
2. Photocopy of Certificate of Registration
3. Photocopy of Owner's Receipt of Payment
4. Voter's ID or COMELEC Certification.
5. Certificate of Membership in MacTODA

**c. DURATION OF FRANCHISE**

Franchise for motorized tricycle for hire is valid for **three (3) years**, renewable for the same period.

**d. RENEWAL OF FRANCHISE**

Franchise shall be renewable from its expiry date; failure to do so within fifteen (15) days, the franchise fee will be subject to a surcharge of 25%. Any franchise not renewed within six months from its expiry date shall automatically be cancelled.

**e. COLOR CODING AND BODY NUMBERING**

A. All Owners/operators of tricycles in MacArthur, Leyte operating within the Municipality are likewise required to repaint the **FRONT** and **REAR** portion of the sidecar and both **SIDES** of center car with white.

Privately owned tricycles shall have a color of white background with **RED BOLD LETTERS PRINTED "NOT FOR HIRE"**.

B. All owners/operators of tricycles in MacArthur, Leyte operating within the Municipality shall **RE-NUMBER** the sidecar (**INSIDE FRONTING THE PASSENGERS**), **FRONT** and **REAR** and for **CENTER CAR** both sides adopting the plate number of the motorcycle as its body number with the following sizes:

Front and inside of side car - 14 "x 6 "  
Rear (side car) - 11" x 5 "  
Both Sides (Center Car)

**f. RULES AND REGULATIONS**

All operators of motorized public utility tricycles must comply with the following rules and regulations.

a. Only a Filipino Citizen, of legal age, a bonafide residents of MacArthur and financially capable to undertake the duties and obligations of a tricycle operations is qualified to operate for hire and who is limited to operate not more than THREE (3) UNITS.

b. No tricycle for hire shall be allowed to operate within the territorial jurisdiction of the Municipality of MacArthur without having first complied with the following:

1. Motorize Tricycle Operator's Permit for the current year.

2. Motor Registration with the Land Transportation Office for the current year.

3. All owners/operators of tricycle in MacArthur, Leyte operating within the Municipality are likewise required to **REPAINT** the **front and rear** portion of the **SIDE CAR** and **both sides of CENTER CAR** in white background.

4. All owners/operators of tricycle in MacArthur, Leyte operating within the Municipality shall **RENUMBER** the side car of the tricycle adopting the **PLATE NUMBER** of the Motorcycle as **BODY NUMBER** in accordance with Section 10-B.

c. Franchise is transferable provided the buyer shall pay a transfer fee in the amount of P 200.00 with a period of fifteen (15) days from the date of transfer. If the buyer fails to register his franchise within sixty (60) days from date of transfer, the franchise is deemed cancelled.

d. **CHANGE OF UNIT** - The owner/operator is allowed a change of unit provided such unit is no longer serviceable and/or the same is to be retired for private use; provided further that the Municipal Franchising Board is informed in writing of such change of unit, and subject to the approval of the Municipal Franchising Board. Operators who intend to stop operation completely or suspend service for more than two (2) months shall report in writing to the Municipal Franchising Board.

e. No motorized tricycles shall be allowed to carry more passenger or goods than it is designed for: For Side Car - 4 Passengers  
For Center Car - 8 Passenger

f. No Driver of Public motorized tricycle for hire **shall refuse to convey passengers to and from their destination.**

g. Operators shall employ only drivers with professional driver's license (Restriction 1, 2) from the LTO;

h. No person shall be allowed to operate or drive motorized tricycle for hire without franchise.

i. Operators/Drivers of tricycle for hire must observe and obey traffic rules and regulation at all times, Speed limit within the Poblacion (School Zone, Public Market and similar institutions is 20 kilometers per hour (KPH); outside the poblacion not to exceed 40-50 KPH.

j. No drivers of tricycle for hire are allowed to convey passenger within the municipality when they **are wearing sandos, or short pant, or worn out pants or slippers**, however, the wearing of shoes shall be optional from 3:00 o'clock in the afternoon and during rainy days.

k. Identification cards of Drivers shall be issued by the Office of the Mayor, provided the driver submit a 2" x 2" colored picture;

l. To provide the operator a reasonable return or profit and still be affordable to the general public, the official fare to be initially adopted shall be a minimum fee of P 10.00, for regular; for students and for Senior Citizens less 20% of the regular fare within the poblacion where it is less than 4 km. radius. For outside the Poblacion a fare matrix approved by the Sanggunian shall apply.

m. No tricycle driver under the influence of liquor is allowed to drive tricycle for hire.

#### **Section 4. PENALTIES**

Any person, operator or driver of motorized tricycle for hire who violates any provisions of this Article shall be penalized as follows:

*P 500.00 fine for the first offense  
P 1,000.00 fine for the second offense  
Fine for a Maximum of P 2,500.00 for the third and succeeding offense and an imprisonment of not less than thirty (30) days but not more than six (6) months or both fine and imprisonment at the discretion of the Municipal Court and the franchise granted shall be revoked, in addition thereto, the vehicle shall be impounded with a poundage fee of P100.00 per day.*

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

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

(a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders

commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

- (c) Gaffer (*Taga-tari*) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) Referee (*Sentenciador*) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

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

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

<u>Particular</u>	<u>Amount Of Fee</u>
(a) For the owner/operator/licensee of the cockpit:	
1. Application filing fee	₱ 200.00
2. Annual cockpit permit fee	24,000.00
(b) From cockpit personnel:	
1. Promoters/hosts	₱ 1,280.00
2. Pit Manager	560.00
3. Referee	960.00
4. Bet taker/"Kristo"/"Llamador"	560.00
5. Bet Manager/"Maciador"/"Kasad or"	960.00
6. Cashier	960.00
7. Derby Matchmaker	

**Section 3F.03. Time and Manner of Payment.**

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

**Section 3F.04. Administrative Provisions. -**

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

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

**Article G. Special Permit for Cockfighting**

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

- (a) **Cockfighting** – is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid.



Cockfighting may also be formed as "cockfighting derby; *pintakasi* or *tupada*," or its equivalent in different Philippine localities.

- (b) **Local Derby** - is an invitational cockfight participated in by gamecockers or cockfighting "*aficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) **International Derby** - refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "*aficionados*" with "pot money" awarded to the proclaimed winning entry.

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

<u>Kinds Of Cockfighting Events</u>	<u>Amount Of Fee</u>
(a) Special cockfights ( <i>Pintakasi</i> )	₱ 1,600.00
(b) Special Derby -	₱ 2,400.00
Assessment for Promoters:	
Two-cock Derby	₱ 3,200.00
Three-cock Derby	₱ 4,800.00
Four-cock Derby	₱ 6,400.00
Five-cock Derby	₱ 8,000.00

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

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

**Section 3G.05. Administrative Provisions.** -

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during

Registration Days for such election or referendum.

- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "*Balikbayans*", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the *Sangguniang Bayan*, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the Municipality without first securing a license renewable every year on their birth month from the Municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

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

**Section 3H.01. Imposition of Fee** - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the Municipality as follows:

<b>Occupation Or Calling</b>	<b>Rate Of Fee Per Annum</b>
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	₱ 80.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	₱ 80.00
(c) On employees and Workers in food or eatery establishment	₱ 80.00
(d) On employees and workers in night or night and day establishment	₱ 80.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal	₱ 160.00

**Occupation Or Calling**

**Rate Of Fee  
Per Annum**

Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (*cochero*), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder

**Section 3H.02. Exemption.** - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

**Section 3H.03. Person Governed** - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

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

(1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants;

leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

- (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
  - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (a) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.
- (b) Employees and workers in food or eatery establishments such as but not limited to the following:
- (1) Employees and workers in canteen, *carinderia*, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
  - (2) Stallholders, employees and workers in public markets;
  - (3) Peddlers of cook or uncooked foods;
  - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (c) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

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

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

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

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

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

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

**Section 3H.06. Administrative Provisions. -**

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

**Article I. Fees for Registration and Transfer of Large Cattle.**

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

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

<b>Particulars</b>	<b>Amount Of Fee</b>
1. For Certificate of Ownership	₱ 500.00
2. For Certificate of Transfer	₱ 500.00
3. For Certificate of Private Brand	₱ 500.00

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

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

**Section 3I.04. Administrative Provisions. -**

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.

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

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

**Article J. Registration of Tourists**

**Section 3J.01. Definition.** - For purposes of this Article, "tourist" means a person who travels from a place of residence to a different town, city, region, state, or country, for purposes of business, pleasure, recreation, education, arts, heritage or culture.

**Section 3J.02. Imposition of Fee.** – A tourist is hereby required to register with the Municipal Tourism Office for which a certificate of Registration and an Identification Card shall be issued to the owner upon payment of a registration fee and other regulatory fees, as follows:

Registration Fee	₱ 75.00/head
Environmental Fee	25.00/head

**Section 3J.03. Transport and Tourist Guide Service Fee.** – If the tourist/s wants to avail transport and tourist guide service, the following additional charges apply, in addition to the fees imposed in Section 3J.02:

**Particulars**

**Amount Of Fee**

<b>Particulars</b>	<b>Amount Of Fee</b>
1. For 1-3 persons	₱ 2,000.00
2. For 4 persons or more	₱ 500.00/head

This Transport and Tourist Guide Service Fee shall apply to one tourist destination only, and for the duration of less than five (5) hours stay at the site. The Municipal Tourism Office may introduce promotional package rates depending on the tourist calendar season, exclusive of the fees imposed in Section 3J.02.

**Section 3J.04. Time and Manner of Payment.** - The registration fee, environmental fee, Transport and Tourist Guide Service Fee, shall be paid to the Municipal Treasurer upon arrival of the tourist/s at the municipality.

**Section 3J.05. Applicability Clause.** - All other matters relating to the registration of tourists shall be governed by the pertinent provisions of the Municipal Tourism Code and other applicable laws, ordinances and rules and regulations.

#### **ARTICLE K. ASSESSMENT FEES**

**Section 3K.01. Imposition of Fees.** The following fees are hereby imposed on all transactions with the Municipal Assessment Office:

<b>Processing Fee</b>	P 200.00
<b>Verification/Research Fee</b>	P 100.00
<b>History Tracer Fee</b>	P 300.00
<b>Certified True Copy Fee</b>	P 200.00
<b>Certified Photo Copy Fee</b>	P 50.00
<b>Annotation</b>	P 300.00
<b>Certification Fee (Assessment Certification)</b>	P 200.00
<b>Additional Copy</b>	P15.00/copy

**Section 3K.02. Time and Payment.** The Municipal Treasurers Office shall collect and issue the necessary receipt for the payment upon presentation of an order of payment issued by the Municipal Assessment Office. No clearance, certification and/or any official document shall be issued by the aforementioned office without prior payment of the fees herein prescribed.

#### **ARTICLE L. CERTIFICATION AND OTHER FEES (TREASURY OFFICE)**

**Section 3L.01. Imposition of Fees.** The following fees are hereby imposed on all transactions with the Municipal Treasury Office:



<b>Tax Clearance</b>	P250.00
<b>Tracing Fee</b>	P200.00
<b>Other Certification Fee</b>	P200.00
<b>Additional Copy</b>	P15.00/copy

**Section 3L.02. Time and Payment.** The Municipal Treasurers Office shall collect and issue the necessary receipt for the payment upon presentation of an order of payment issued by the Municipal Treasury Office. No clearance, certification and/or any official document shall be issued by the aforementioned office without prior payment of the fees herein prescribed.

**ARTICLE M. CERTIFICATION AND OTHER FEES (ACCOUNTING OFFICE)**

**Section 3M.01. Imposition of Fees.** The following fees are hereby imposed on all transactions with the Municipal Accounting Office:

<b>Certification of Net Take Home Pay</b>	P200.00
<b>Other Certification Fee</b>	P200.00
<b>Additional Copy</b>	P15.00/copy

**Section 3M.02. Time and Payment.** The Municipal Treasurers Office shall collect and issue the necessary receipt for the payment upon presentation of an order of payment issued by the Municipal Accounting Office. No clearance, certification and/or any official document shall be issued by the aforementioned office without prior payment of the fees herein prescribed.

**ARTICLE N. LOCAL AND SPECIAL JOB RECRUITMENT ACTIVITY FEES**

**Section 3N.01. Imposition of Fees.** All local and overseas employers and employment agencies are hereby imposed to pay a **NO OBJECTION CERTIFICATION (NOC) Fee** before the conduct of local job recruitment activity or special job recruitment activity, as the case may be, as follows:

Local Job Recruitment Activity	P200.00
Special Job Recruitment Activity	P200.00

**Section 3N.02. Time and Payment.** The Municipal Treasurers Office shall collect and issue the necessary receipt for the payment upon presentation of an order of payment issued by the Public Employment Service Office. No clearance, certification and/or any official document shall be issued by the aforementioned office without prior payment of the fees herein prescribed.

**Article O. Fees on Impounding of Stray Animals**

**Section 3O.01. Definition.** – When used in this Article.

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

**Section 30.02. Imposition of Fee.** – There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

<b>Astray Animals</b>	<b>Amount Of Fee</b>
1. Large Cattle	₱ 250.00/day
2. All other animals	₱ 200.00/day

**Section 30.03. Time of Payment.** – The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

**Section 30.04. Administrative Provisions.** –

- (a) For purposes of this Article, the *Barangay Tanods* of the Municipality are hereby authorized to apprehend and impound astray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for three (2) 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 twenty (20) days after the date of impounding shall be sold at public auction under the following procedures:
  - 1. The Municipal Treasurer shall post notice for five (5) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal

Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within the seven (7) 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 30.05. Penalty.** – Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

<b>Offenses</b>	<b>Amount Of Fee</b>
1. First offense	₱ 200.00/day
2. Second offense	₱ 500.00/day
3. For the third offense and each subsequent offense	₱ 1,000.00/day

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

#### **Article P. Cart or Sledge Registration Fee**

**Section 3P.01. Imposition of Fee.** - There shall be collected a registration fee of five hundred pesos (P500.00) per annum for each animal drawn cart or sledge used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

**Section 3P.02. Time and Manner of Payment.** - The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

**Section 3P.03. Administrative Provisions.** –

- (a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every *calesa* or sledge at cost to the owner.

- (b) The Municipal Treasurer shall keep a register of all carts or sledges which shall set forth, among others, the name and address of the owner.

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

**Section 3Q.01. Imposition of Fee.** – There shall be collected a permit fee of five hundred pesos (P500.00) per annum for each *calesa* or *caretela* used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

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

**Section 3Q.03. Administrative Provisions.** –

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

**Article R. Permit Fee for Agricultural Machinery and Other Heavy Equipment**

Kinds Of Machinery & Equipment	Rate Of Fee Per Unit, Per Annum
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(a)	Hand Tractors	₱ 1,000.00
(b)	Light Tractors	₱ 1,500.00
(c)	Heavy Tractors	₱ 2,000.00
(d)	Bulldozer	₱ 2,000.00
(e)	Forklift	₱ 2,000.00
(f)	Heavy Graders	₱ 2,000.00
(g)	Light Graders	₱ 1,000.00
(h)	Mechanized Threshers	₱ 1,000.00
(i)	Harvester	₱ 5,000.00
(j)	Manual Threshers	₱ 1,000.00
(k)	Cargo Truck	₱ 1,000.00
(l)	Dump Truck	₱ 2,000.00
(m)	Road Rollers	₱ 2,000.00
(n)	Payloader	₱ 2,000.00
(o)	Primemovers/Flatbeds	₱ 1,000.00
(p)	Backhoe	₱ 2,000.00
(q)	Rock Crusher	₱ 2,000.00
(r)	Batching Plant	₱ 2,000.00
(s)	Transit/Mixer Truck	₱ 2,000.00
(t)	Crane	₱ 2,000.00
(u)	Chainsaw	₱ 500.00
(v)	Rice Transplanter	₱ 2,000.00
	Other agricultural machinery or heavy equipment not enumerated above	₱ 1,500.00

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

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

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

#### **Article S. Permit and Inspection Fee on Machineries and Engines**

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

<b>Kinds Of Machineries &amp; Engines</b>	<b>Rate Of Fee Per Annum</b>
<b>a. Internal combustion engines</b>	
1. 2Hp and below	₱ 250.00
2. 5Hp and below but not lower than	₱ 500.00
3. 2Hp	₱ 1,000.00
4. 10Hp and below but not lower than	₱ 2,000.00

5. 5Hp 14Hp and below but not lower than 10Hp Above 14Hp ₱ 3,000.00
- b. Other stationary engines or machines
  1. 3Hp and below ₱ 250.00
  2. 5Hp and below but not lower than ₱ 500.00
  3. 3Hp ₱ 1,000.00
  4. 10Hp and below but not lower than ₱ 2,000.00
  5. 5Hp 14Hp and below but not lower than 10Hp Above 14Hp ₱ 3,000.00
- c. Electrical generators and other machine propelled by electric motors will be levied the same rates found in this Section.

**Section 3S.02. Time of Payment.** – The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

**Section 3S.03. Administrative Provision.** – No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article

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

**Section 3T.01. 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	₱ 2,000.00
2. 2,001 to 5,000 liters	₱ 3,000.00
3. 5,001 to 20,000 liters	₱ 4,000.00
4. 20,001 to 50,000 liters	₱ 5,000.00
5. Over 100,000 liters	₱ 6,000.00
b. Storage of cinematographic film	₱ 1,000.00
c. Storage of celluloid	₱ 1,000.00
d. Storage of Calcium carbide	
1. Less than 50 cases	₱ 1,000.00
2. 50 to 90 cases	₱ 2,000.00
3. 100 or more cases	₱ 3,000.00

<b>Kinds Of Flammable And Combustible Materials</b>	<b>Rate Of Fee</b>
e. Storage of tar, resin and similar materials	
1. Less than 1,000 kls	₱ 400.00
2. 1,000 to 2,500 kls	₱ 600.00
3. 2,500 to 5,000 kls	₱ 800.00
4. Over 5,000 kls	₱ 1,000.00
f. Storage for coal deposits	
1. Below 100 tons	₱ 6,000.00
2. 100 tons or above	₱ 12,000.00
g. Storage for combustible, flammable or explosive substance not mentioned above	₱ 3,000.00

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

**Section 3T.03. Administrative Provisions.** –

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

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

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

<b>Purpose</b>	<b>Rate Of Fee per day</b>
1. For construction	₱ 200.00
2. Other purposes	₱ 100.00

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

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

#### **Article V. Permit Fee for Excavation**

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

<b>Kinds Of Excavation</b>	<b>Amount Of Fee</b>
a. For crossing streets with concrete pavement	
1. For crossing concrete pavement (minimum area 2.00 x .600m., 12 sq. m.)	₱ 1,500.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	₱ 2,000.00
b. For crossing streets with asphalt pavement	
1. Minimum fee	₱ 2,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	₱ 50.00
c. For crossing the streets with gravel pavement	
1. Minimum fee	₱ 2,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3m)	₱ 50.00
d. For crossing existing curbs and gutters resulting in damage	₱ 2,000.00
e. Additional fee for every _____ (day or week) of delay in excess of excavation period provided in the Mayor's permit	₱ 500.00



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

A cash deposit in an amount **more than the restoration cost** 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 fifteen (15) days after the purpose of the excavation is accomplished.

**Section 3V.03. Administrative Provisions. –**

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

**Article W. Permit Fee on Circus and Other Parades**

**Section 3W.01. Imposition of Fee.** –There shall be collected a Mayor's Permit Fee of P 2,000 per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

**Section 3W.02. Time and Manner of Payment.** – The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

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

**Section 3W.04. Administrative Provisions. –**

- (a) Any persons who shall hold a parade within this Municipality shall first obtain from the Municipal Mayor before undertaking the activity.

For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

- (b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

#### **Article X. Permit Fee for the Conduct of Group Activities**

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

<b>Kinds Of Activity</b>	<b>Amount Of Fee</b>
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱ 800.00
2. Dances	₱ 800.00
3. Coronation and ball	₱ 800.00
4. Promotional sales	₱ 800.00
5. Other group activities	₱ 800.00

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

**Section 3X.03. Exemption.** – Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

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

**Article Y. Permit Fee on Film-Making**

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

<b>Kinds Of Activity</b>	<b>Rate Of Fee Per Filming</b>
a. Commercial movies	₱ 1,000.00
b. Commercial advertisements	₱ 1,000.00
c. Documentary film	₱ 1,000.00
d. Videotape coverage	₱ 1,000.00

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

**Section 3Y.02. Time of Payment.** – The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit five (5) days before location-filming is commenced.

**ARTICLE Z. SALE OF BIDDING DOCUMENTS**

**Section 3Z.01. Imposition of Fees.** As issued through Government Procurement Policy Board (GPPB) Resolution 04-2012, dated 24 February 2012, and published in the Daily Tribune on 20 August 2012, the standard rates for the Sale of Bidding Documents are to be obtained on the Guidelines on the Sale of Bidding Documents Pp 278.

**Section 3Z.02. Standard Rates**

The cost of bidding documents shall correspond to the ABC range as indicated in the table below. This shall be the maximum amount of fee that procuring entities can set for the acquisition of bidding documents.

<b>Approved Budget for the Contract</b>	<b>Maximum cost of Bidding Documents (in Philippine Peso)</b>
500, 000 and below	500.00
More than 500, 000 up to 1 Million	1, 000.00
More than 1 Million up to 5 Million	5, 000.00
More than 5 Million up to 10 Million	10, 000.00
More than 10 Million up to 50 Million	25, 000.00
More than 50 Million up to 500 Million	50, 000.00
More than 500 Million	75, 000.00

**Section 3Z.03. Request for Copies of BAC Documents**

Reproduction Fee

P 150.00 per page

**ARTICLE AA. COMMUNITY E-CENTER USAGE**

**Section 3AA.01.** Municipal Ordinance No. 03 series of 2012 provides the Pricing for the Usage of the CeC of the Local Government Unit of MacArthur, Leyte.

**Section 3AA.01. PRICING**

Computer Rental

With webcam

Php 20.00 per hour

Without webcam

Php 17.00 per hour

Printing/Copying

Black ink

Long

Php 5.00 per page

Short

Php 5.00 per page

Colored ink

Long

Php 8.00 per page

Short

Php 8.00 per page

Encoding

Long

Php 15.00 per page

Short

Php 13.00 per page

Scanning

Php 8.00 per page

CD Burning

Php 50.00 per CD with case

Greeting Cards/Invitation

Black Ink

Php 20.00 – Php 50.00 per page

Colored Ink

Php 40.00 – Php 100.00 per page

1. Training – prices of the training will depend on the topic, on a per person per day basis with a minimum rate of P200.00 per person.

a. Rates may be increased; however, it must be 30% maximum lower than the prevailing market rates rounded off to the nearest peso.

b. Any additional services, products and fees shall be endorsed by the core group to be approved by the Sangguniang Bayan through a resolution or ordinance.

## CHAPTER IV. SERVICE FEES

### Article A. Secretary's Fees

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

<b>Types of Records and Documents</b>		<b>Amount Of Fee</b>
A	For every page or fraction thereof typewritten (not including the certificate and notation)	₱ 200.00
B.	For each certificate of correctness (with seal of Office) written on the copy or attached thereto	₱ 200.00
C.	For certifying the official act of the Municipal Judge or other judicial certificate with seal	₱ 200.00
D.	For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	₱ 200.00
E.	Photocopy or any other copy produced by copying machine per page	₱ 50.00
F.	Solicitation Fee	P 500.00
G.	Mayor's Clearance	P 200.00
H.	Business Permit Processing	P 200.00
I.	Issuance of Certificate of Employment from HRMO	P 200.00
	Additional copies	P 15.00
J.	Issuance of Service Record from HRMO	P 200.00
	Additional issuance	P 15.00
K.	Certified True Copy of SB Resolutions/Ordinances	P 200.00
	Succeeding pages	15.00/page

<b>Types of Records and Documents</b>	<b>Amount Of Fee</b>
L. Re-issuance of PWD/OSCA/Solo Parent ID from MSWDO (with booklet)	P 150.00
Booklet Only	P 50.00
M. Issuance of Hazard Certification from MDRRMO	P 200.00

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

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

### **Article B. Local Civil Registry Fees**

**Section 4B.01. Imposition of Fees.** There shall be fees collected for services rendered by the Civil Registry Office of this Municipality, as follows:

<b>Civil Registry Services</b>	<b>Amount of Fees</b>
<b>I. Marriage Fees</b>	
<b>A. Both Parties Filipino</b>	
1. Application fee	P 500.00
2. License Issuance fee	260.00
3. Solemnization fee	600.00
4. Processing Fee	500.00
5. Marriage Counseling fee	600.00
6. License Fee	2.00
<b>B. One Party is a Foreigner/Alien</b>	
1. Application fee	P 1,000.00
2. License Issuance fee	800.00
3. Solemnization fee	2,500.00
4. Processing Fee	500.00
5. Marriage Counseling fee	600.00
6. License Fee	2.00
<b>II. Documentation of Birth, Death and Marriage with Penalties</b>	
1. Processing Fee – Timely Registration	P 500.00
2. Processing Fee – Delayed Registration	500.00

<b>Civil Registry Services</b>	<b>Amount of Fees</b>
3. Penalties: 1950-1960	800.00
1961-1970	700.00
1971-1980	600.00
1981-1990	500.00
1991-2000	400.00
2001-2010	300.00
2011 onwards	200.00
<b>III. Fees for the Issuance of Certified Copies from Office files</b>	
1. Certified True Copy per Document	₱ 260.00
2. Certified Photocopy per Document	75.00
<b>IV. Fees for Request of Advance Endorsement to PSA</b>	
1. Endorsement Fee	₱ 350.00
<b>V. Certification Fee</b>	₱ 200.00
<b>VI. Documentation of any Legal Instrument</b>	
1. Processing Fee	₱ 500.00
<b>VII. Fees for Legitimation of Birth</b>	
1. Annotation Fee	₱ 700.00
2. Endorsement Fee	350.00
3. Processing Fee	500.00
<b>VIII. Fees under R.A. 9255</b>	
1. Annotation Fee	₱ 700.00
2. Endorsement Fee	350.00
3. Processing Fee	500.00
<b>IX. Fees for Supplemental Report of Missing Entries in Civil Registry Documents</b>	
1. Annotation Fee	₱ 700.00
2. Endorsement Fee	350.00
3. Processing Fee	500.00
<b>X. Fees under R.A. 9048 and R.A. 10172 (CLERICAL ERROR LAW)</b>	
A. 1. Filing Fee – R.A. 9048	
Correction of Clerical Error	₱ 1,000.00
Change of First Name	3,000.00
Processing Fee	500.00
2. Filing Fee – R.A. 10172	
Correction of Clerical Error in Month, Day and Sex	₱3,000.00
Processing Fee	500.00
B. Service Fee for Migrant Petition – R.A. 9048 and R.A. 10172	

**Civil Registry Services**

**Amount of Fees**

Correction of Clerical Error including Month and Day	1,000.00
Change of First Name and Correction of Sex	1,000.00
Processing Fee	500.00

**XI. Annotation of Civil Registry Documents affected by Court Orders**

1. Annotation Fee	₱ 700.00
2. Processing Fee	500.00
3. Endorsement Fee	350.00

**XII. Fees for the Issuance of Civil Registry Documents in Security Paper through BREQS**

1. Security Papers Fee	₱ 100.00
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**Section 4B.02. Exemptions.** – The fee imposed in this Article shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Burial permit of a pauper, per recommendation of the Municipal Mayor.

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

**Section 4B.04. Administrative Provision.** – A marriage license shall not be issued unless a certification is issued by an Accredited Marriage Counselor/s that the applicants have undergone lectures on pre-marriage counseling.

**Article C. Police Clearance Fee**

**Section 4C.01. Imposition Fee.** – There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this Municipality as follows:

<b>Purpose Of Clearance</b>	<b>Amount Of Fee</b>
Certification (Blotter Excerpt and Financial Insurance Claims)	300.00

**Section 4C.02. Time of Payment.** – The service fee provided under this



Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**Article D. Sanitary Permit Fee**

**Section 4D.01. Imposition of Fee.** – There shall be collected an annual Sanitary Permit Fee from each business establishment in this Municipality for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the Health and Sanitation Code.

Sanitary Permit Fee      PhP 330.00

**Section 4D.02. Time of Payment.** – The Sanitary Permit Fee imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

**Section 4D.03. Administrative Provisions.**

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

**Section 4D.04. Other Sanitation-Related Fees.**

- |   |        |
|---|--------|
| 1. Fee for exhumation of cadaver                  | 500.00 |
| 2. Fee for the transit of cadaver                 | 500.00 |
| 3. Fee for the transfer of cadaver to other place | 500.00 |

**Article F. Environmental Compliance & Garbage Collection Fees**

**Section 4F.01. Imposition of Garbage Fee.** – There shall be collected an annual garbage fee from every owner or operator of a business establishment and households within the municipality accordance with the following schedule:

<b>Kind of Establishments</b>	<b>Amount of Fee</b>
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Kind of Establishments	Amount of Fee
1. Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq. m.	₱ 1,000.00
b. More than 100 sq. m.	₱ 1,200.00
2. Hotels, Apartments, Motels and Lodging Houses	
a. Not more than 100 sq. m.	₱ 1,000.00
b. More than 100 sq. m.	₱ 1,200.00
3. Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 50 sq. m.	₱ 1,000.00
b. More than 50 sq. m.	₱ 1,200.00
4. Hospitals, clinics, laboratories and similar business establishments	
a. Not more than 10 sq. m.	₱ 1,000.00
b. More than 10 sq. m.	₱ 1,200.00
5. Movie houses and Retailers	
a. Not more than 10 sq. m.	₱ 500.00
b. More than 10 sq. m.	₱ 600.00
6. Other business not mentioned above and per household	
a. Not more than 10 sq. m.	₱ 250.00
b. More than 10 sq.m.	₱ 300.00

**SECTION 4F.02. Environmental Compliance.** The Municipal Planning and Development Coordinator shall issue a Municipal Environmental Compliance Certificate on all businesses within the municipal jurisdiction to ensure environmental compliance.

a. Payment of Municipal Environmental Fee	
Gross Sales of P500,000.00	P <u>500.00</u>
Gross Sales of P500,000-1,000,000	P <u>1,000.00</u>
Gross Sales of P1,000,000 above	P <u>1,500.00</u>

**Section 4F.03. Time of Payment.** – The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10<sup>th</sup>) day of every month or the authorized representative who shall collect the said fee from the establishment.

**Section 4F.04. Administrative Provisions.** –

- (a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

- (c) The Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

### **Article G. Dog Vaccination Fee**

**Section 4G.01. Imposition Fee** – There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (P100.00) for native-bred dogs or Two Hundred Pesos (P200.00) for high-bred dogs vaccinated within the territorial jurisdiction of this Municipality.

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

#### **Section 4G.03. Administrative Provisions. –**

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

a. Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.

b. During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

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

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

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

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

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

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

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

6. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.

8. Financial support for the activity shall be borne by the Municipal Government and the Barangay Government.

**Section 4G.04. Penalty** – Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (₱2,500.00) Pesos.

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 H. Rental of LGU-Owned Agricultural Machineries**

**Section 4H.01. Imposition of Fee** - There should be collected from each applicant of LGU owned Agricultural Machineries. Fuel expenses shall be shouldered by the client.

<b>Kind of Equipment</b>	<b>Fees</b>
• Backhoe	- 600 per hour.
• Tractor	- 600 per hour.

**Section 4H.02. Time of Payment** - The fees specified under this Article shall be paid to the Municipal Treasurer upon application for renting of LGU owned Agricultural Machineries.

**Section 4H.03. Administrative Provision** - In order to rent an LGU owned Agricultural Machinery the applicant will file an application to office of Municipal Agriculturist and shall pay the above-mentioned rates.

### **CHAPTER V. MUNICIPAL CHARGES**

#### **Article A. Fishery Rentals, Fees and Charges**

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

- (a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (₱50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

(b) *Municipal Waters* include not only streams, lakes and tidal waters within this Municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the Municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.

(c) *Vessels* include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

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

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

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

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

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

1. The Mayor or his duly authorized representative as Chairman;
2. Ten (10) members of the Sangguniang Bayan to be designated by said body,
3. The Municipal Treasurer.

The Committee shall advertise the call for sealed bids for the leasing or a zone or zones of Municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the Municipal hall. If no bids are received within two (2)

weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the *Sangguniang Bayan* shall grant the rights within the definite area or portion of the Municipal waters to any interested individual upon payment of a license fee fixed herein.

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

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

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

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

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

**Section 5A.04. Duration of Lease.** – The grant of lease of fishery rights through public auction shall be for a period of three (3) years.

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

<b>Zone</b>	<b>From</b>	<b>To</b>
Zone 1	Brgy. Tuyo	Pob. Dist. I
Zone 2	Pob. Dist. II	Pob. Dsit. III
Zone 3	Romualdez	San Pedro
Zone 4	San Pedro	Pongon

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

Application and Inspection Fee P 320.00

<b>Nature</b>	<b>Amount of License Fee</b>
1. Operation of oyster culture beds	₱ 160.00/sqm.
2. Fish cages, fishpens, or fishponds	₱ 2,500.00
3. Fish Traps	
- Per 20 linear meters	P 320.00
4. Fishery Aggregating Device (FAD)/(Payao)erected in sea	
- Less than 3 meters deep	₱ 300.00
- 3 meters deep or more but less than 5 meters	₱ 400.00
- 5 meters deep or more but less than 8 meters	₱ 500.00
- 8 meters deep or more but less than 10 meters	₱ 600.00
- 10 meters deep or more but less than 15 meters	₱ 700.00
- 15 meters deep or more	₱ 900.00
6. Hatcheries	
- Per 100 square meters	₱1,600.00

**Section 5A.07. Fishery Registration Fees and Charges, License, Permit and Fishing Grants.** – Only those fishing gears eligible for registration are allowed for registration and licensing. The following are the fees and charges that must be paid before a fishing license, permit and fishery grants be issued to any person, after complying all requirements set forth in the Municipal Fishery Code.

Application Fee P 80.00

	<b>License Fee (Annual)</b>	<b>Registration Fee</b>
<b>A. Individual Fisheries License</b>		
1. Mun. Fisherfolk's License	P 160.00	P 80.00
2. Mariculture Operator's License	1,600.00	1,600.00
3. Aquaculture Operator's	2,400.00	800.00



License		
4. Sports Fishing License	800.00	800.00
<b>B. Operation of Fishing Gears/Nets</b>		
1. Hook and Line (Kawil)	160.00	80.00
2. Multiple Hook and Line (Kitang)	240.00	80.00
3. Gilnet (pante, palubog, paanod, patuloy)	320.00/m for 1000m & below 160.00/100 m excess of 1000 m	
4. Bahan/lawagan	160.00	480.00
5. Tombok or Kayagyag	160.00	160.00
6. Pamo Fishing Net	480.00	800.00
7. Basnig with Light	800.00	1,600.00
8. Bentol with Light	160.00	160.00
9. Squid Jigger (pan-noos)	160.00	80.00
10. Crab pot (Bobo, panggal, Bintol & Timing)	160.00/50 units & below, Excess of 50 units – 16.00/unit	80.00
11. Fish/Squid pot (panggal, bobo)	320.00/20 units & below, Excess of 20 units – 24.00/unit	80.00
12. Spear fishing panilip (pamang) without compressor	160.00	80.00
13. Lagarete with pumpboat with generator powered light	240.00	160.00
14. Lagarete without pumpboat but using petromax light	160.00	80.00
<b>C. Aquaculture Activities</b>		
1. Wing Oyster Culture	3.20/sq.m.	80.00
2. Fish Shelter (Arong)	3.20/sq.m.	80.00
<b>D. Operation of Fish Processing Plants and Establishments</b>		
1. Fish Drying Plant (Bularan)	80s0.00	480.00
2. Fish Salting Plant (Budohan)	800.00	480.00
3. Fish Smoking Plant (Tapahan)	800.00	480.00
<b>E. Fishing Boat of 3.0 GT or less</b>		
1. Powered by 16 HP or less	320.00	480.00
2. Engine with 4-cylinders	480.00	800.00
3. Engine with 6-cylinders	800.00	800.00
4. Engine with over 6-cylinders	1,600.00	3,200.00
5. Outboard Engines	240.00	1,600.00

**Section 5A.08. Transport of Fish/Fishing Products.** – The corresponding fees in transporting fish and other fishing/aquatic product derived from the

territorial jurisdiction of this municipality to outside domestic markets are as follows:

<b>No. of Kgs.</b>	<b>Amount</b>
10 to 50	P 32.00
51 to 100	64.00
101 to 200	96.00
201 to 300	128.00
301 to 400	160.00
401 to 500	192.00
501 to more	320.00

**Section 5A.09. Import or Entry of Fish and Fishing Product to Local Market.**— The corresponding fees in transporting fish and other fishing/aquatic product derived from other cities/municipalities are as follows:

<b>No. of Kgs.</b>	<b>Amount</b>
10 to 50	P 64.00
51 to 100	128.00
101 to 200	192.00
201 to 300	256.00
301 to 400	320.00
401 to 500	384.00
501 to more	640.00

**Section 5A.010. Identification.**— All owners/operators, boat captains and masters of fishing boats, and crew members must secure an Identification Card in the Municipal Agriculture Office for purposes of identification and registration, after paying One Hundred and Sixty Pesos (P 160.00) at the Municipal Treasury Office.

**Section 5A.011. Privilege of Residents to Take Fish in Municipal Waters.** Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every Municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this Municipality; and that such fish caught under this privilege shall not be sold.

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

**Section 5A.012. Time and Manner of Payment. —**

- (a) The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary

documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

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

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

**Section 5A.013. Administrative Provisions. –**

- (a) A licensee of other localities shall not fish within the Municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- (b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this Municipal waters.
- (c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

**Section 5A.014. Applicability of Pertinent Provisions of Laws. –** All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

**Article A1. Sale of Bangus & Tilapia Fingerlings**

**Section 5A1.01. Imposition of Fee** - There should be a collected payment from Fishpond, Fish pen and Fish cage owners who are interested on buying/acquiring Tilapia/Bangus Fingerlings.

- Bangus/Tilapia Fingerlings - P 1.50 per pc.

**Section 5A1.02. Time of Payment** - The fees specifies under this Article shall be paid to the Municipal Treasurer upon purchase of Bangus/Tilapia Fingerlings.

**Section 5A1.03. Administrative Provision** - In order to purchase of Bangus/Tilapia Fingerlings the owner of Fishpond, Fish pen and Fish cage will file an application to office of Municipal Agriculturist and shall pay the above mention rates.

#### **Article A2. Registry of Municipal Fisherfolk and Marginal Fishermen**

**Section 5A2.01. Registration.** The Municipal Agriculture Office shall maintain a registry of Municipal Fisherfolks and Marginal Fishermen, who are fishing or may desire to fish within the territorial jurisdiction of MacArthur, Leyte, for the purpose of determining priorities among them, of limiting entry into the municipal water, and of monitoring fishing activities and/or other related purposes.

**Section 5A2.02. Imposition of Fee** – A registration fee of **Eighty Pesos (P 80.00)** shall be collected from an individual who desires to be registered as Municipal Fisherfolk or Marginal Fisherman.

**Section 5A2.03. Time of Payment** - The fee specifies under this Article shall be paid to the Municipal Treasurer upon application for registration.

**Section 5A2.04. Administrative Provision** – An individual who desires to be registered as Municipal Fisherfolk or Marginal Fisherman shall file an application with the Municipal Agriculture Office for verification and processing and payment of the above-mentioned rates.

#### **Article A3. Registry of Municipal/Local Farmers**

**Section 5A3.01. Registration.** The Municipal Agriculture Office shall maintain a registry of Municipal/Local Farmers, who are farming or may desire to farm within the territorial jurisdiction of MacArthur, Leyte, for the purpose of determining priorities among them and of monitoring farming activities and/or other related purposes.

**Section 5A3.02. Imposition of Fee** – A registration fee of **Eighty Pesos (P 80.00)** shall be collected from an individual who desires to be registered as Municipal/Local Farmer.

**Section 5A3.03. Time of Payment** - The fee specifies under this Article shall be paid to the Municipal Treasurer upon application for registration.

**Section 5A3.04. Administrative Provision** – An individual who desires to be registered as Municipal Farmer shall file an application with the Municipal Agriculture Office for verification and processing and payment of the above-mentioned rates.

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

**Section 5B.01. Imposition.** There shall be collected a rental fee for the use of real properties of this Municipality as follows:

Kind of Property	Rental Fee
1. Land Only (sq.m.)	
a. Located in commercial/industrial area	₱1,000.00/day
b. Located in residential area	₱1,000.00/day
c. Others	₱1,000.00/day
2. Building (per square meter of floor area)	
a. Located in commercial/industrial area	₱1,000.00/day
b. Located in residential area	₱1,000.00/day
c. Others	₱1,000.00/day

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

**Article C. Charges for Parking**

**Section 5C.01. Imposition of Fee.** There shall be collected a parking fee for the use of Municipal owned parking area on designated streets in accordance with the following schedule:

Nature	Fee
1. First 3 hours	
- Passenger Buses or Cargo Trucks	₱ 30/hr
- Mini buses or Jeepneys	₱ 30/hr
- Cars	₱ 20/hr
- Tricycle	₱ 10/hr.
- Others	₱ 10/hr.
2. For Succeeding Hours of Fraction Thereof	
- Passenger Buses or Cargo Trucks	₱ 20/hr.
- Mini buses or Jeepneys	₱ 15/hr.
- Cars	₱ 15/hr.
- Tricycle	₱ 10/hr.
- Others	₱ 10/hr.
3. Overnight Parking for All Types of Vehicles	
- Daily	₱ 100/day
- Annual	₱ 20,000/year

Nature	Fee
4. Towing	₱ 500/tow
5. Impounding	₱ 250/day

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

**Article D. Hospital Service Fees**

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

Services	Fee
1. Medical Services	
a. In Patient Service	
- Ward Room	₱ 300/day
- Delivery Room	₱ 500/day
- Normal Delivery (excluding medicine)	₱ 2500.00
- Abnormal Delivery (excluding medicine)	₱ 19,000.00
- Operating Room	₱ 350/min
- Air-conditioned Room	₱ 1000/day
- Private Room without Aircon	₱ 500/day
- Nursery	₱ 800/day
b. Out Patient Service	
- P.E. Consultation and prescription (excluding laboratory and other specific examination)	FREE
- Hypodermic, IM Injection (excluding medicine)	₱ 200.00
- Intravenous injection (excluding medicine)	₱ 200.00
- Service Fee	₱ 50
c. General Surgical Dressing	
- Small	₱ 100.00
- Medium	₱ 150.00
- Large	₱ 200.00
- Cotton Balls	₱ 50.00
d. Suturing of Wound	
- Large wound (3cm and larger)	₱ 2,000.00
- Circumcision	₱ 2000.00
- Ingrown Toenail	₱ 500.00
- Ambulance ( for transport of emergency only )	
▪ Within the Municipality	Free
▪ Outside of the Municipality	Free

<b>Services</b>	<b>Fee</b>
- Oxygen Tank (for RHU utilization only)	
- Use of oxygen ( RHU emergency patients only)	Free
- ECG	₱ 250.00
<b>2. Dental Services</b>	
- Extraction (including anesthesia)	₱ 500.00
- Temporary Filling	₱ 400.00
- Permanent Filling	₱ 1000.00
- Silicate Cement	₱ 500.00
- Composite Filling	₱ 500.00
- Cementation	₱ 500.00
- Prophylaxis	₱ 700.00
- Gum Treatment	
▪ Initial Treatment	₱ 1000.00
▪ Second Treatment	₱ 1000.00
- Dental X-Ray	₱ 400.00
<b>3. X-Ray Examination</b>	
<b>a. Posterioranterior (PA)</b>	
- AP	₱ 300.00
- APL	₱ 350.00
- 14 x 17	₱ 400.00
- 14 x 14 AP	₱ 350.00
- 11 x 14 APL	₱ 300.00
- 10 x 12	₱ 300.00
- 8 x 10	₱ 250.00
<b>b. Thoracic Cage</b>	
- AP	₱ 300.00
- APL	₱ 350.00
- 14 x 17	₱ 400.00
- 14 x 14 AP	₱ 350.00
- 11 x 14 APL	₱ 300.00
- 10 x 12	₱ 300.00
- 8 x 10	₱ 250.00
<b>c. Thoracic-Lumbar (AP Lateral)</b>	
- AP	₱ 300.00
- APL	₱ 450.00
- 14 x 17	₱ 400.00
- 14 x 14 AP	₱ 450.00
- 11 x 14 APL	₱ 400.00
- 10 x 12	₱ 350.00
- 8 x 10	₱ 300.00
<b>d. Lumbo-Sacral (AP Lateral)</b>	
- Skull AP and Lateral	₱ 450.00
- Skull Paranasil Sinuses (3pcs)	₱ 500.00

<b>Services</b>	<b>Fee</b>
- 10 x 12	₱ 550.00
e. Extremities, Long Bones, AP Lateral	
- Hand and Wrist – AP	₱ 550.00
- APL	₱ 450.00
- KUB – 14 x 17	₱ 500.00
f. Plain Abdomen	
- AP	₱ 300.00
- APL	₱ 300.00
- 14 x 17	₱ 350.00
- 10 x 12	₱ 300.00
g. IUD Insertion	₱ 1,500.00
h. Upper GI Series	
- 14 x 17 (1pc)	₱ 400.00
- 10 x 12 (4pcs)	₱ 500.00
i. Oral Cholecystography	
- 10 x 12 (3 pcs) with medication	₱ 500.00
j. Pedia	
- 10 x 12	₱ 450.00
k. Chole GI Series	
- 14 x 17 (1 pc)	₱ 350.00
- 14 x 12 (4 pcs)	₱ 400.00
- 8 x 10 (1 pc)	₱ 300.00
<b>4. Laboratory Examination Services</b>	
a. Blood Chemistry	
- Fasting Blood Sugar/Random Blood Sugar	₱ 100.00
- Lipid Profile	
Cholesterol	₱ 200.00
Triglycerides	₱ 200.00
- Uric Acid	₱ 200.00
- SGOT	₱ 200.00
- SGPT	₱ 200.00
- Total Biluribin	₱ 200.00
- Total Protein A/G Ration	₱ 230.00
- HBA1C	₱ 200.00
b. Hematology	
- Complete Blood Count Determination	₱ 175.00
- RBC Count	₱ 200.00
- ESR	₱ 200.00
- Bleeding/Clotting Count	₱ 200.00
- Thrombocyte Count	₱ 200.00
- WBC, Different Count	₱ 175.00
c. Immunology	
- Widal Test/Typhidot Test	₱ 150.00
- HBsAg Test	₱ 150.00
- Dengue NS1Ag Test	₱ 150.00



Services	Fee
- HIV Test	P 150.00
d. Blood Banking	
- Blood Typing	P 100.00
- ABO-RH Test	P 150.00
- Cross Matching	P 200.00
e. Microbiology	
- Malaria Detection	P 100.00
- Routine Stool Examination	P 150.00
- Routine Urinalysis	P 150.00
- Pregnancy Test	P 150.00
- Acid Fast Stain Smear (TB, Leprosy)	P 500.00
- Gram Stain Smear	P 500.00
- Pap Smear	P 500.00
5. Subsistence	
- Pay Ward	P 400.00
- Charity	P 300.00
6. Medical Certification	
For employment	P 200.00
For student	P 100.00
Additional copy of Medical Certification	15.00/copy
Vaccination Card	P 150.00
Health Card	P 150.00

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

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

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

**Article E. Charges for Use of MacArthur Waterworks System and Services (MacWaSS)**

Chapter I – General Provisions

Article I. Title, Scope and Objectives.

Section 1. Title – This ordinance shall be known as the MacArthur Waterworks System and Services (McWASS) of the local government unit of MacArthur, Leyte.

Section 2. Scope – This ordinance shall govern the rules and regulations in the administration of water supply utilization including conservation, preservation and protection of water resources, and other revenue raising powers of the Municipality.

### Section 3. Objectives

- a. To administer the standard management procedure in line with the basic principles of public service and to enforce this Code in the operation of the MacArthur Waterworks System and Services to be a more efficient and effective entity;
- b. To govern the proper control in the utilization and conservation of potable water supply for the general welfare of all constituents of the Municipality;
- c. To promote to the best interest and the coordinated protection, preservation and conservation of watershed area for sustainable potable water supply for the current needs and for the next generation for the populace of the Municipality.

### Article II. Definition of Terms

When use in this Code:

- a. Concessionaire – person or persons who has a water service connection from the MacArthur Waterworks System and Services either residential, commercial/industrial or special connection.
- b. Residential – a water service classification wherein the water utilization is basically intended for domestic family usages only.
- c. Commercial/Industrial – a water service classification wherein the regular utilization is primarily intended for commercial purposes for all commercial enterprises.
- d. Special – a classification of water service connection specially provided to public schools and other government entities with certain limitations.
- e. Water System – basically the entire water works from the source production to the distribution, maintenance and the administration within the territorial coverage of the municipality.
- f. Transfer – the process of water service connection wherein the concessionaires wish to move or relocate his/her original connected line to another place with corresponding charges imposed.

- g. Rebate – a privilege discount given to water concessionaire whom were religiously paying the water account on or before the due date.
- h. Water consumption – a quantitative product of water utilization per concessionaire as generated on the officially calibrated water meter that shall be the subject for the computation of account for water monthly due.

## Chapter 2 – Administration Provisions

### Article III. Water Works Administration

Section 1. For purposes of this Article, the municipality shall continue to use the name MacArthur Waterworks System and Services (McWASS). The Office of the MacArthur Waterworks System and Services shall therefore administer the management and operation of water supply network, and shall be a separate office section under the immediate supervision of the Office of the Municipal Engineer, unless and otherwise amended in this Article.

Section 2. The municipal government shall designate and/or assign through the Local Chief Executive a Section Head for the Office of the MacArthur Waterworks System and Services (McWASS) that shall administer, manage and undertake the day-to-day operation of the water system.

#### Section 3. Duties and responsibilities of the McWASS Section Head.

- a. The Section Head of the MacArthur Waterworks System and Services shall be a bonafide resident of the Municipality of MacArthur, a Filipino citizen, of good moral character, a holder of a college degree preferably in civil or mechanical engineering, or any other related course from a recognized college or university, and a first grade civil service eligible or its equivalent. He must have an acquired experience in water works or in any related field for at least two (2) years;
- b. The Section Head shall take charge of the Office of the MacArthur Waterworks System and Services and shall perform the duties and responsibilities, to wit;
  - 1. Ensure that this Code and policies governing the management and operation of the waterworks system are properly implemented and/or executed.
  - 2. Initiate, review and recommend to the local chief executive, as the case may be, or to the Sangguniang Bayan for

changes in policies and the improvement of public service in relation to waterworks system;

3. Prepare and submit monthly, quarterly, semi-annual and annual status report which includes but not limited to the financial condition, revenue collections, summary of total water concessionaires, water system production and losses, inventory of various materials and other relevant matters concerning thereof, of the local chief executive;
  4. Install and maintain individual ledgers for water concessionaires pertaining to the water consumption billings and the payment made;
  5. Prepare and process water application of the concessionaires for approval of the local chief executive including the issuance of notice for disconnection and reconnection;
  6. Conduct inspection of residential, commercial and other industrial government buildings to determine whether all the water service connections are duly registered at the McWAS office;
  7. Serve as the Secretary to the Water Shed Protection Committee and in addition, shall coordinate with various agencies that have relevant relation to the implementation of the national government programs for environmental protection.
- c. Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

Section 4. For smooth and systematic delivery of public services of the water system, the municipality shall create a sub-section for these purposes;

- a. Installation/Repair and Maintenance Section – The primary function and responsibilities are to exercise connection, repair and the regular maintenance of main and distribution pipelines including its appurtenances, and to perform such other duties and functions as may be prescribed by law or ordinances.
- b. Water Meter Calibration Section – For purposes of this section, it shall be the duties and responsibilities to conduct the calibration works of new water meters that shall be intended for water service connections, including its repair and meter re-calibration. It shall also perform such other duties and functions as may be prescribed by law or ordinance. No water meter therefore shall be allowed for installation unless properly calibrated.

- c. Water Billing Section – This Section shall be responsible for the monthly regular meter reading, and subsequently the preparation, computation, distribution of water bills, including the notices of disconnection and reconnection to the water concessionaires. It shall also perform such other duties and functions as may be prescribed by law or ordinance.

Section 5. The Municipality, through the local chief executive may create the MacArthur Waterworks System and Services (McWAS) Technical Support staff that shall be composed of selected technical and other personnel employees. It shall have the primary functions to assist the planning process, implementation and monitoring of water works projects and other related water works activities including the research and development for the enhancement of the system.

### Chapter III – Permits and Fees

#### Article IV. Water connection Classification

In order for the proper control of the utilization of water, there shall be a water service classification for these purposes, as follows;

Section 1. Residential Connection – a water service connection being utilized by domestic purposes within the family dwelling;

Section 2. Commercial Connection – a water service connection being utilized by commercial enterprises, such as commercial establishments, raising of livestock, for commercial purposes in factories and industrial plants, and other related water utilization for commercial purposes;

Section 3. Special Connection – a water service connection being utilized by public schools, e.g. Elementary, Secondary and College level, and other government entity with some limited exemption as provided under this Code.

Article V. Application for Water Connection – If the applicant wishes to apply for water service connection, he shall apply for a Mayors permit thru the office of the MacArthur Waterworks System and Services (McWAS) and shall pay the corresponding registration fee, installation, inspection fee and other incidental charges imposed as provided under this code.

Article VI. Imposition of Water Fees and Charges – The municipality through the office of the MacArthur Waterworks System and Services shall assist the Municipal treasurer to collect fees and charges with the following rates;

- a. For new applicant for water service concessionaire for either residential, commercial/industrial or special service connection;

Registration fee	Ph 300.00
Inspection fee	100.00
Installation fee	500.00

b. Other charges;

Transfer fee	Ph 500.00
Reconnection fee	300.00
Calibration/Re-calibration fee (plus the current price of replacement parts)	300.00

Section 1. The new applicant for service connection shall be required to provide his own water meter, provided it has passed through the calibration process as certified by the McWAS Calibration Section, and/or may be supplied by the MacArthur Waterworks System and Services upon payment of the current unit price on the acquisition cost of water meter plus the charge of the water meter calibration.

Section 2. No water meter shall be installed to the service connection unless properly calibrated by the MacArthur Waterworks System and Services.

Article VII. Water Consumption Rates – For purposes of this Article, there shall be equity of payment for water consumption by the general public. Collection of water consumption fees shall be imposed on the following rates:

Section 1. Residential Connection.

Meter size	Consumption Bracket	Minimum Rate
1/2	first 10 cu.m. or less	Ph 150.00
3/4	-same-	170.00
1	-same-	190.00

In excess thereof of 10.00 cu meter consumption:

11-20 cu.m.	Ph20.00 per cu.m.
21-30 cu.m.	21.00 per cu.m.
31-40 cu.m.	22.00 per cu.m.
Over 40 cu.m	24.00 per cu.m.

Section 2. Commercial/Industrial Connection.

Meter size (inches)	Consumption Bracket ( cu.m. )	Minimum Rate
1/2	first 10 cu.m. or less	P 170.00
3/4	-same-	210.00
1	-same-	250.00

1 ½	-same-	1,500.00
2	-same-	2,500.00

In excess thereof of 10.00 cu.m water consumption;

11-20 cu.m.	P22.00 per cu.m.
21-30 cu.m.	23.50 per cu.m.
31-40 cu.m.	25.00 per cu.m.
Over 40 cu.m	26.50 per cu.m.

Section 3. Special Connection.

Meter size (inches)	Consumption Bracket ( cu.m. )	Minimum Rate
½	first 10 cu.m. or less	Ph 6.00
¾	-same-	10.00
1	-same-	12.00
1 ½	-same-	16.00
2	-same-	20.00

In excess thereof of 100 cu.m. water consumption, an additional charge of Ph 20.00 per cu.m. shall be applied.

Section 4. Upon effectivity of this ordinance, the MacArthur Waterworks System and Services is mandated that all residential service connections being utilized as commercial or special connection shall be converted to and classified as provided in Section 1, 2, and 3 of Article IV of this Code and shall apply the corresponding water rates as provided under Section 1, 2 and 3 of Article VII of the same code.

Section 5. The MacArthur Waterworks System and Services shall impose a mandatory water service disconnection for water concessionaires who fail to pay the water consumption bills for two (2) consecutive months.

Section 6. If the concessionaire wishes to apply the reconnection within one (1) month after disconnection, an appropriate reconnection charge shall be collected as provided in this ordinance. However, after two (2) months thereof, the water meter shall be removed from the premises and turned over to the concessionaire who owns the same. At this point, after a lapse of one (1) month, the concessionaires shall be charged with the reconnection fee plus the cost of labor/installation and inspection fee.

Chapter IV – Collection of Fees and Charges

Article VIII. Payment Collection – The fees and charges imposed in this code shall be paid to the Municipal Treasurer or his/her duly authorized representative.

Section 1. Time and Manner of Payment – Unless otherwise provided in this code, all fees and charges imposed shall be guided for the payment schedule as follows:

- a. For new applicant, payment of fees and charges shall be paid before any water service connection and reconnection shall be made;
- b. In consideration due to financial constraint, the new applicant shall have an option to pay the water meter partially equivalent to 25% of the cost and the balance shall be payable equally with in the five (5) months period. However, all water fees and charges as provided under this code shall be collected and the payment shall be made in full prior to service connection
- c. There shall be a discount privilege of two percent (2%) rebate to concessionaires who pays the water account on or before the water bill due date;
- d. Upon failure to settle the water account within Ten (10) working days after due date, a ten percent (10%) surcharge shall be imposed as penalty, and a two percent (2%) interest charge shall be added per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceeds thirty-six (36) months.

Section 2. It shall be the duty of the Municipal Treasurer of his/her authorized representative to issue the required official receipt to the paying person paying the fees and charges wherein the date, amount, name of the person paying and the account for which it is paid are indicated.

#### **ARTICLE F. CEMETERY CHARGES**

Section 1. The public cemetery shall be known and called the MacArthur Memorial Haven.

Section 2. As a public property, owned by the Municipality of MacArthur, Leyte it shall be operated as an economic enterprise, as follow:

Processing Fee	P 150.00
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Section 3. The whole area of the cemetery shall be divided into five (5) sections as follows:

- a) High End Lots (Kings and Queens)
- b) Family lots (Happy Together)
- c) Perimeter layer tombs (Blessed Ones)
- d) Individual grave lots (Communal Eden)
- e) Public Servants' Haven



**Section 4. HIGH END LOTS (KINGS AND QUEENS)**

- a. The lot shall be leased for a period of five (5) years and shall be renewed every end of the 5<sup>th</sup> year thereafter. Failure to pay for the renewal shall subject the remains of the dead to be transferred to a common chaplet. However, an extension of six (6) months grace period shall be granted.
- b. The Lease shall cost Thirty Thousand Pesos (P30, 000.00) per area, to be paid immediately upon application.
- c. Dimension shall be four (4) meters by four (4) meters or a total area of sixteen (16) square meters.
- d. Only one high end lot shall be allowed for one family; however, a family member who wants to share shall pay an additional Fifteen Thousand Pesos (P15, 000.00), also renewable every five (5) years, provided, that, there is a vacant pantheon, subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- e. Construction of a shade shall be allowed subject to the limitations and design specified in the guidelines to be set by the Municipal Engineering Department.
- f. Construction of the pantheons is subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- g. There shall be a maximum of only two-layer tombs pantheons.
- h. The use of this lot shall be sequential.

**Section 5. FAMILY LOTS (HAPPY TOGETHER)**

- a. The lot shall be leased for a period of five (5) years and shall be renewed every end of the 5<sup>th</sup> year thereafter. Failure to pay for the renewal shall subject the remains of the dead to be transferred to a common chaplet. However, an extension of six (6) months grace period shall be granted.
- b. The Lease shall cost Twenty Thousand Pesos (P20,000.00) per area, to be paid immediately upon application.
- c. Dimension shall be three (3) meters by three (3) meters or a total area of nine (9) square meters.
- d. Only one family lot shall be allowed for one family; However, a family member who wants to share shall be made to pay Ten Thousand Pesos (P10,000.00) and shall be renewable at the end of the 5<sup>th</sup> year, provided, that, there is a vacant pantheon, subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- e. Construction of a shade shall be PROHIBITED as specified in the guidelines to be set by the Municipal Engineering Department.
- f. Construction of the pantheons is subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- g. There shall be a maximum of only two-layer tombs pantheons.
- h. The use of this lot shall be sequential.

**Section 6. PERIMETER LAYER TOMBS (BLESSED ONES)**

- a) It shall be constructed along the perimeter of the cemetery where practicable.
- b) The lot shall be leased for a period of five (5) years and shall be renewed every end of the 5<sup>th</sup> year thereafter. Failure to pay for the renewal shall subject the remains of the dead to be transferred to a common chaplet. However, an extension of the six (6) months grace period shall be granted.
- c) The lease shall cost Three Thousand Five Hundred Pesos (3,500.00) per area to be paid immediately upon application.
- d) Dimension shall be one (1) meter by two (2) meters, or a total of two (2) square meters.
- e) Construction of a shade shall be prohibited. However, a temporary shade may be built during All Saints Day and All Souls day.
- f) Construction of the pantheons shall be subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- g) Using the existing pantheons, those who wants to share shall also pay Three Thousand Five Hundred Pesos (3,500.00) and shall be renewable at the end of the 5<sup>th</sup> year thereafter
- h) There shall be a maximum of only four-layer tombs pantheons
- i) The use of this lot shall be sequential.
- j) A maintenance fee of Two Hundred Pesos (P200.00) shall be collected from the interested party annually

**Section 7. INDIVIDUAL GRAVE LOTS (COMMUNAL EDEN)**

- a) The lot shall be leased for a period of five (5) years and shall be renewed every end of the 5<sup>th</sup> year thereafter. Failure to pay for the renewal shall subject the remains of the dead to be transferred to a common chaplet. However, an extension of six (6) months grace period shall be granted.
- b) The lease shall cost Ten Thousand Pesos (P10, 000.00) per area, to be paid immediately upon application. Dimension shall be one (1) meter by two (2) meters, or a total of two (2) square meters.
- c) A maintenance fee of Five Hundred Pesos (P500.00) shall be collected from the interested party annually.
- d) Construction of a shade shall be prohibited. However, a temporary shade may be built during All Saints day and All Souls day.
- e) Construction of the pantheons shall be subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- f) There shall be a maximum of only two-layer tombs pantheons
- g) Using the existing pantheons, those who wants to share shall also pay Ten Thousand Pesos (P10, 000.00), and shall be renewable at the end of the 5<sup>th</sup> year thereafter.
- h) The use of this lot shall be sequential.

**SECTION 8. PUBLIC SERVANTS' HAVEN**

- a) The lot shall be given free to all the Elected Municipal Officials who served from year Two Thousand (2000A.D.) up to the present.
- b) The lot shall be a privilege for the above-specified Municipal Officials.
- c) The late Municipal Official shall provide proof of his service within the year Two Thousand (2000 A.D.) up to the present.
- d) Dimension shall be one (1) meter by two (2) meters, or a total of two (2) square meters.
- e) Construction of a shade shall be prohibited. However, a temporary shade may be built during All Saints day and All Souls day.
- f) Construction of the pantheons shall be subject to the limitations specified in the guidelines to be set by the Municipal Engineering Department.
- g) There shall be a maximum of only one-layer tomb pantheon
- h) The use of this lot shall be and only be for the late Public Servant.

**SECTION 8. BURIAL PROCEDURE**

- a. Application for burial permit shall be made available at the office of the Municipal Engineer. A designated team on MacArthur Memorial Haven maintenance will assist in the burial procedure including the application for burial lot and the proper execution of the created lay outs and plans for the Memorial Haven.
- b. The burial permit shall be pre-numbered, specifically the individual grave lots and the perimeter layer tombs, for a proper identification.
- c. The proper designs and lay out of pantheons, shades, museum, or any improvements shall be monitored and set by the Municipal Engineering Department.
- d. For family lots, the numbers series shall refer to the burial permit issued in chronological order.
- e. The numbering of grave lots shall be sequential.

SECTION 9. There shall be provided a common chaplet located within the municipal cemetery intended for the remains of the dead which were not renewed after the lapse of five (5) years.

SECTION 10. All existing pantheons constructed prior to the approval of this ordinance shall be subject for payment of lease in the amount of Two Thousand Pesos (P2,000.00) only and shall be renewed every end of the 5<sup>th</sup> year thereafter.

SECTION 11. Non-residents of this Municipality shall not be allowed to bury, except, however, when the deceased is known to have been born in the municipality and the direct family of the deceased is a resident of the municipality.

SECTION 12. No remains of the dead already buried in other cemetery of the municipality shall be allowed to transfer to the new public cemetery.

SECTION 13. No reservation of the lot shall be accepted.



(D) **Bidding:**

For two-storey market tienda (First Floor)	60,000.00
(Second Floor)	45,000.00
For one-storey market tienda	60,000.00

**SECTION.5G.02a. Market Entrance Fee.** In lieu of the regular market fees based on the space occupied these is hereby imposed a market entrance fee on all transient vendors of any commodity or merchandise being brought into the MacArthur Public Market for sale, at the following rates.

Dealers in mangoes, per kaing (ripe)	P	40.00
Dealers in mangoes per kaing (green)		40.00
Dealers in coconut, per hundred		40.00
Dealers in coconut, per truck		160.00
Dealers in eggs, per hundred		40.00
Dealers in peanuts, per sack (unhusked)		40.00
Dealers in peanuts, per sack (husked)		80.00
Dealers in eggplants, per hundred/kilo		40.00
Dealers in fresh fish, per canastro		80.00
Dealers in dried fish, per baston (big basket)		80.00
Dealers in chicken, per head		5.00
Dealers in camote, per sack		40.00
Dealers in camote, petroleum can		8.00
Other transient vendors		80.00

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

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

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

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

**SECTION.5G.02b. Market Business Permit Fee.** All business operating within the premises of the Public Market, Market Tienda I and Market Tienda II shall secure a business permit and shall pay the following corresponding fees.

Fish Vendor	P	800.00/annum
Vegetable and Fruits Vendor		800.00/annum
Dried and Salted Fish Dealer		800.00/annum
Rice and Corn Dealer		800.00/annum
Meat Vendor		1,000.00/annum
Chicken Vendor		1,000.00/annum
Dry Goods Dealer		1,000.00/annum
Other Businesses		800.00/annum

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

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

**Cash Ticket Fee**

**P 70.00**

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

**Article H. Slaughterhouse and Corral Fees**

**Section 5H.01. Permit Fee to Slaughter.** – Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Treasury Office. For this permit a permit fee in the amount of Php 500.00 shall be paid.

**Section 5H.02. Imposition of Slaughter Fees.** – Before any animal is slaughtered for public consumption, a permit shall be secured from the Municipal Treasury Office and the Municipal Meat Inspector. For this permit, there shall be collected the following fees for the services rendered by slaughterhouse owned and operated by the Municipality:

a. Large Cattle/Head

Slaughter Permit Fee	P	160.0
Municipal Permit Fee		80.00
Verification Fee		80.00
Market Fee		80.00
Anti-Mortem		30.00
Post-Mortem		40.00
PLPF		<u>30.00</u>
	<b>P</b>	<b>500.00</b>

b. Pig/Head

Slaughter Permit Fee	80.00
Municipal Permit Fee	80.00
Verification Fee	80.00
Market Fee	80.00
Anti-Mortem	30.00
Post-Mortem	30.00
PLPF	<u>20.00</u>
	P <b>400.00</b>

c. Coral fee, per day or fraction thereof:

Large Cattle	200.00
Hogs	150.00
Goats, Sheep & others	150.00

- d. Post-Mortem fee for the inspection  
of meat from all kinds 3.00/kilo  
of animals coming from sources outside the  
Municipality of MacArthur for sale in public  
markets or elsewhere in the locality

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

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

**Section 5H. 06. Registration of Butcher.** – There should be registration fees of individuals practicing the slaughter of livestock and meat attending with an amount of Five Hundred (P500.00) annually.

**Section 5H. 07. Computation of Gross Sales or Receipts and Business Tax for Renewal of Business Permit for Slaughtering/Butchering Business.** The following table shall be the basis in the computation of gross sales or receipts for the renewal of business permit engaging in the slaughter of cattles and hogs:

	<b>Yearly Gross Sales or Receipt</b>	<b>Business Tax</b>
Large Cattle	P 2,000 times the number of heads slaughtered within the year	2% of the yearly gross sales
Hogs, Goats, Sheeps and Others	P 1,000 times the number of heads slaughtered within the year	1% of the yearly gross sales

**Section 5H.07. Time of Payment.** –

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

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

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

- (c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly



authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

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

### **Article I. Toll Fees or Charges**

**Section 5I.01. Imposition of Toll Fee or Charges.** – There shall be collected a fee or charge for the use of the following infrastructure facilities owned, constructed and operated by the municipality.

<u>Type of Infrastructure</u>	<u>Toll Fee/Charge</u>
1. Pier	₱ 8,000.00
2. Bridge	₱ 2,000.00
3. Roads	₱ 1,000.00
4. Others (Pls specify)	₱ 1,000.00

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

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

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

### **CHAPTER VI - COMMUNITY TAX**

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

**Section 6.02. Individuals liable to Community Tax.** – Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (₱1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (₱ 5.00) 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.

**Sec. 6.03. Juridical Persons Liable to Community Tax.** - Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (₱ 500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (₱ 10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (₱ 5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated - Two (₱ 2.00) Pesos; and
- (b) For every Five Thousand (₱ 5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (₱ 2.00) Pesos.

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

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

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

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

**Section 6.06. Time of Payment; Penalties for Delinquency:**

- (a) The Community Tax shall accrue to the first (1<sup>st</sup>) 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 (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

**Section 6.06. Community Tax Certificate** - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (₱ 1.00).

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

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

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

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

public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

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

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

- (a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws;
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality.

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

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

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

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

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

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

**Section 7A.03. Time of Payment.** – Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the

first twenty (20) days of January or each subsequent quarter as the case may be.

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Article B. Civil Remedies for Collection of Revenues**

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

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

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

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

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

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

- (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of

sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

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

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

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

- (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge 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 distraigned until the full amount due, including all expenses, is collected.
- (g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be





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

ATTACHMENTS  
for  
MUNICIPAL ORDINANCE NO. 04,  
SERIES OF 2023

Certificate of Posting  
Minutes of the Public Hearings  
Pictures During the Public Hearings  
Duly Accomplished Attendance Sheets



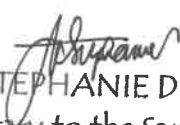
Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

-----oOo-----

*Office of the Sangguniang Bayan*

## CERTIFICATE OF POSTING

THIS IS TO CERTIFY that Municipal Ordinance No. 04, Series of 2023 of the Sangguniang Bayan of MacArthur, Leyte, duly enacted on August 31, 2023 and approved last September 22, 2023 has been posted since September 25, 2023 at the bulletin board of the Municipal Hall, Barangay Danao, Poblacion Public Market, and Palale I Outpost pursuant to Section 511 of R.A. 7160.

  
MARIE STEPHANIE D. PULGA  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

-----oOo-----

*Office of the Sangguniang Bayan*

Concurred:

  
HON. RAUL E. MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member

  
HON. IRENEO G. REMANES JR.  
SB Member

  
HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

Minutes of the Public Hearing of the Sangguniang Bayan of MacArthur, Leyte held on June 7, 2023 at the Municipal Gymnasium, Municipal Compound, MacArthur, Leyte.

**PRESENT:**

Honorable Jesus A. Baranda	Vice Mayor
Honorable Raul E. Mundala	SB Member
Honorable Victoriano T. Lazar	SB Member
Honorable Jonathan T. Barquin	SB Member
Honorable Leonardo R. Leria Jr.	SB Member
Honorable Ireneo G. Remanes Jr.	SB Member
Honorable Xandrix P. Pantin	SB Member
Honorable Pepito C. Guimalan	ABC President

**ABSENT:**

Honorable Gwendolyn M. Beriso	SB Member
Honorable Trina C. Burawis	SB Member (On Official Travel)
Honorable Mel Andrew P. Maldos	SKF President

Proposed Municipal Ordinance No. 04, Series of 2023  
Municipal Revenue Code CY 2023-2027 of MacArthur, Leyte

Proposed Municipal Ordinance No. 09, Series of 2023  
An Ordinance Banning the Sale/Distribution/Re-selling of Pharmaceutical Products in Sari-sari Stores and Other Similar Retail Outlets within the Jurisdiction of the Municipality of MacArthur in the Province of Leyte

Proposed Municipal Ordinance No. 11, Series of 2023  
An Ordinance Mandating Business Establishments Operating with the Territorial Jurisdiction of MacArthur, Leyte to Install a Closed-Circuit Television (CCTV) System and Prescribing Penalties Thereof

The Public Hearing was attended by the Municipal Officials of the Local Government Unit of MacArthur, Leyte headed by the Local Chief Executive, Honorable Rudin T. Babante, the different department heads, punong barangays, CSO representatives and business proprietors under the jurisdiction of the municipality.

The activity was to tackle the following proposed Municipal Ordinances:

- Proposed Municipal Ordinance No. 04, Series of 2023  
Municipal Revenue Code CY 2023-2027;
- Proposed Municipal Ordinance No. 09, Series of 2023

Concurred:

  
HON. RAUL E. MENDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)


  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member


  
HON. RENE G. REMANES JR.  
SB Member

  
HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

An Ordinance Banning the Sale/Distribution/Re-selling of Pharmaceutical Products in Sari-sari Stores and Other Similar Retail Outlets within the Jurisdiction of the Municipality of MacArthur in the Province of Leyte; and

c. Proposed Municipal Ordinance No. 11, Series of 2023

An Ordinance Mandating Business Establishments Operating with the Territorial Jurisdiction of MacArthur, Leyte to Install a Closed-Circuit Television (CCTV) System and Prescribing Penalties Thereof

The program started at 9:22 in the morning. It begun with a prayer and singing of the national anthem and MacArthur Hymn and followed by acknowledging the participants done by Mr. Rex Jonathan T. Lumbre. He declared that based on records there are more than 200 business proprietors operating within the jurisdiction of MacArthur, Leyte but there were only few who attended.

Afterwards, The Local Chief Executive, Honorable Rudin T. Babante, graced the event with his welcome address. He thanked everyone for their presence and stated the relevance of the public hearing. He shared his goal to bring the municipality into a fourth-class in the Province of Leyte. He stated to have a time management to tackle and finish all the topics. He also mentioned MACWASS that has been receiving complaints regarding its water supply, but recently the MACWASS Manager reported that there was a connection problem and has been resolved. He declared that the MACWASS will not impose an increase on its fees and charges and will continue to improve its services to meet the desire of supplying the nearby municipalities to generate revenue but of course, it will give priority to the needs of its constituents. He then excused himself to attend into his scheduled commitments.

Honorable Jonathan T. Barquin, Chairman on the Committee of Finance, Ways and Means of the Sangguniang Bayan delivered his opening remarks. He stated that the second phase of the Public Hearing is being held since the first one not all offices concerned were not able to present their proposals. He emphasized that collection of fees, charges and taxes are the lifeblood of the LGU's development, and the adjustment of the amounts are for better services.

The first to tackle was the a. Proposed Municipal Ordinance No. 04, Series of 2023 otherwise known as Municipal Revenue Code CY 2023-2027.

Mrs. Jacqueline J. Lagarto, Municipal Treasurer acknowledged the participants. She mentioned that the Municipal Revenue Code CY 2017-2021 has expired, hence, must be updated. She informed the participants that a toolkit crafted by the BLGF was used in the rationalization of fees resulting the new rates for fees, charges and tax. She shared that all LGUs are affected by NTA reduction as an effect of the Covid-19 pandemic, wherein, the Municipality of MacArthur has the need to fill the 16 million to continue the delivery of services. Updating the Municipal Revenue Code is a change for the better. In addition, Mrs. Marilyn Acala, BPLO-Designate encouraged all the business proprietors to pay their obligations.

Next, to present was Engr. Tiffany V. Lumpas for the Engineering Office.

Article C. Building Permit Fees

Cemetery Charges: Section 2

Section 6

Concurred:

  
HON. RAUL S. MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member

  
HON. ARNEO G. REMANES JR.  
SB Member

HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

For the Mayor's Office, Mr. Rex Jonathan T. Lumbre made the presentation in behalf Mr. Reynaldo T. Babante, Executive Assistant IV.

Article F. Permit Fee for Cockpits

Owners/Operators/Licenses/Promoters and Cockpit Personnel

Article G. Special Permit for Cockfighting

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

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

Article B. Rentals of Real Properties Owned by the Municipality

Article C. Charges for Parking

As Tourism Officer-Designate, Mr. Lumbre continued to deliver the presentation for the Tourism Office.

Article J. Registration of Tourists

For the Municipal Assessor's Office, Mrs. Czarina P. Lariba, Municipal Assessor-Designate presented.

Article K. Assessment Fees

She also informed the body that representatives authorized to secure documents from their office are required to submit a Special Power of Attorney.

Mr. Lumbre as the Head of Technical Staff explained how the rates were rationalized through excel system formulated by the BLGF.

Moreover, in behalf of Mr. Reynaldo T. Tonido, Mr. Lumbre presented for the Public Employment Services Office.

Article N.

Afterwards, Mrs. Ma. Nilda Cornelio, Municipal Agriculturist took the floor to present for the Municipal Agriculturist Office.

Article O. Fees on Impounding Stray Animals

Section 30.02

Section 30.05

Article R. Permit Fee for Agriculture Machinery

Article S. Permit and Inspection Fees on Machineries and Engines

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

Section 4H.01

For the Aquatic and Fisheries Sector, Mrs. Vennie V. Lumpas (Municipal Accountant-Designate) gave the presentation but first she presented the fees under the Municipal Accounting Office and stated that even employees need to pay the imposed fees for the acquired document such as Certification of Net Take Home Pay.

Article M. Certification and Other Fees (Accounting Office).

Next was for the Aquatic and Fisheries Sector.

Article A. Fishery Rentals, Fees and Charges

Section 5A.05

Section 5A.06 (2) Catching bangus fry or kawag-kawag is not applicable


Section 5A.06 (3) the Php2000.00/ha is not applicable for fish cages/fishpens due to its small area but only applicable for

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HON. RAUL M. MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member

  
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SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

fishponds. The rate of Php800.00/100sqm was previously Php500.00, hence, she encouraged the fisher folks from Barangay Villa Imelda to pay prior to the approval of the ordinance. She also called the attention of the punong barangays of Villa Imelda to inform its fisher folks about the increase.

Section 5A.07 (A) (5) Gathering of Sea Cucumber is not applicable

Section 5A.07 (B) (5) Tombok or Kayag-kayag is not applicable

Section 5A.07 (B) (7) Basnig with Light is not applicable  
She then announced that registration is different from license. Those who are registered without license are not allowed to conduct fishing activities/operate and is subject to an offense.

Section 5A.07 (C) Aquaculture Activities is not applicable

Section 5A.07 (D)

Section 5A.07 (E) (5) Outboard Engines is not applicable

Section 5A.08 Transport of Fish/Fishing Products is not applicable

Section 5A.09 Import or Entry of Fish and Fishing Product to Local Market.

Article A1. Sale of Bangus and Tilapia Fingerlings

Section 5A1.01 Bangus/Tilapia Fingerlings from old rate of .50 to Php1.50 per piece for size 17.

Meanwhile Punong Barangay of Danao, Honorable Milar appealed not to increase the fees since they have not gained the target income due to stealing incidents in their fishpens. He lobbied to settle first the issue and requested to have a Police assigned in their barangay for at least a year to resolve the issue. He then asked if the Php1.50 be lowered to Php1.00. Mrs. Lumpas answered that the Bantay Lawa that was organized, whose function was to protect the area where the ones commit mistakes and the barangay constituents itself are not cooperative. She suggested that the constituents must make sacrifices and the barangays of Villa Imelda and Danao to collaborate to resolve the issue. Punong Barangay of Villa Imelda, Honorable Bausal appealed to retain the license fee of Php2000.00 for the fishpen. In addition, Mr. Caluna (attendee) also appealed not to have high increase since they have not yet recovered from the loss from the destruction of the last typhoon. He asked to lower the imposition fingerlings from Php1.50 to .75 as stated in Article A1. Section 5A1.01. Mr. Lumbre declared that in the rationalization of fees the inflation rate was put into consideration.

For the Local Civil Registry, Mr. Jose T. Campos, Municipal Civil Registrar, gave his presentation. He also made an announcement about BREQS and shortly explained the services under the different Republic Acts stated in the imposition of fees. Those under the national law will retain its imposition such as the License Fee of Php2.00 and the RA 9048 which is Php1000.00 instead of Php1200.00.

Lastly, Dra. Olah Joy Abueva-Caviero, Municipal Health Officer presented the impositions of the Municipal Hospital Service Fee.

Section 5D.01

She made emphasis under Section 5D.01 (1)(d) Ambulance is free of charge for emergency transport only.

Since there were only few who raised their questions or comments, Honorable Mundala took the floor to encourage the attendees to ask questions or make

Concurred:

  
HON. RAUML MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member


  
HON. IRENEO G. REMANES JR.  
SB Member

HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

an appeal on the imposition of fees or all the proposed rates will be deemed approved.

On the other note, Honorable Mundala made a clarification on the imposition for the Marriage Counseling Fee from Php200.00 to Php600.00. Mr. Campos answered that the rate was the result from the formula given by the BLGF and even shared that officer from the BLGF commented that the Php600.00 is cheap compared to other municipalities. Mr. Lumbre added that in the Marriage Counseling the service involves employees with a higher plantilla position whose salaries are considered in the rationalization of fees. Honorable Pantin spoke that if the BLGF formula was strictly followed, all of the fees are high, but it was adjusted considering the capabilities of the payee.

Mr. Calunia queried addressed to Mr. Campos relative to the correction of name of his wife. Mr. Campos said that it falls under RA 9048 and RA 10172 advised how to deal with it and to make a visit to his office to secure the supporting documents.

Another, Honorable Mundala brought up about the issuance of Police Clearance. PnP Mercurio imparted that the issuance of Police Clearance is not anymore under the jurisdiction of MacArthur Police Station but can be secured from PNP Abuyog or Mayorga and payment is directly paid to the Land Bank of the Philippines. Hence, the imposition of fees for Police Clearance must be deleted from the LRC.

A representative from Strong Built mining company, Ms. Sueco gave her following suggestions/query:

1. to lessen the imposed tax as stated Section 2D.02 that was previously Php2,000,000.00 and proposed to Php5,000,000.00;
2. to include the Mines and Geosciences Bureau Regional Office and the mining company in the formulation of taxes;
3. the alignment of barangay and LGU permit and how it is being computed.

Mrs. Lagarto answered that the Strong Built mining company is not paying the Php2,000,000.00 and was invited to her office but did not attend to the invitation. The Sangguniang Bayan is not the one who formulated the rates but it was obtained through a formula given by the BLGF. She pointed out that if to strictly follow the imposition, 70% should be paid by the mining company to the LGU. Ms. Sueco said that she was not aware of the invitation and defended that her company is not doing business since there is no extraction activity. Mrs. Lagarto declared that based on mining law, a satellite office is located under the jurisdiction of the municipality, the head office of the company should pay 70% to the LGU. Though the Strong Built is not doing extraction but MIPC is using its name for its operation, thus, the Strong Built mining company is indirectly operating. And it can't be denied that there is no operation because the company paid Php150,000.00 to the barangay where the mining site is situated and was given the certification by the barangay that the company is operational. Ms. Sueco insisted on having further clarifications. To finally resolve, Mrs. Lagarto declared to have another communication letter to invite the mining company to fully discuss the matter.

Another attendee expressed his comments. Mr. Kempis said that he is not against the development of the municipality, but he requested to consider the low-income households in the imposition of rates. He also recommended a



Concurred:

HON. RAUL E. MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)

HON. VICTORIANO T. LAZAR  
SB Member

HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member

HON. IRENEO G. REMANES JR.  
SB Member

HON. XANDRIX P. PANTIN  
SB Member

HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

HON. JESUS A. BARANDA  
Municipal Vice Mayor

market feasibility study and identify where to put the infrastructure projects. He also commented not to make an ambition of bringing the municipality of MacArthur into a 4<sup>th</sup> class.

The Honorable Jesus A. Baranda declared that the actions being done is in consideration for the 5<sup>th</sup> class municipality and the LGU is dependent of the collection of tax and other fees imposed. The inflation rate affects the rationalization of fees and taxes. The LGU must move forward, and projects are being well planned given the limited resources. He imparted that one of the priorities is to resolve the water supply and might outsource through loans for the implementation of projects.

Mr. Kempis appealed to at least impose minimal rates. He also raised his concern about his dilemma regarding an open space at the market causing less buyers to his stall. Mrs. Acala commented that every market vendor must make strategies to attract customers. Since the concern is not part of the agenda and to maximize the time, Mr. Lumbre endorsed Mr. Kempis to the rightful office to discuss and resolve his concerns.

After the deliberations on Municipal Ordinance No. 4, Series of 2023, Mr. Lumbre presented Honorable Pantin, the Chairman on the Committee on Health deliver his proposed Municipal Ordinance No. 09, Series of 2023 entitled An Ordinance Banning the Sale/Distribution/Re-selling of Pharmaceutical Products in Sari-sari Stores and Other Similar Retail Outlets within the Jurisdiction of the Municipality of MacArthur in the Province of Leyte. He emphasized that his proposed ordinance was based on the mandate of the DILG under Memorandum Circular No. 2022-025, dated March 02, 2022, Section 30 of RA No. 10918, otherwise known as the Philippine Pharmacy Act, prohibits the compounding, dispensing, selling or re-selling of pharmaceutical products through retail drug outlets not licensed by the Food and Drugs Administration (FDA) and Republic Act No. 8203, otherwise known as the Special Law on Counterfeit Drugs, also prohibits any person from manufacturing, selling, offering for sale, donating, distributing, trafficking, brokering, exporting, importing or possessing counterfeit drugs.

In general, this ordinance is to protect the health of the public from abuse of medicine. Hence, the sari-sari store and other retail outlets has to secure FDA permit to dispense over the counter medicines.

After the presentation, Punong Barangay of Brgy. Sta. Isabel, Honorable Corado raised her concern for barangays located upland like hers, wherein sari-sari stores is the nearest outlet to buy medicine, most especially during emergencies or late hours. Honorable Pantin answered that they still need to secure the FDA permit. To fully explain, Dr. Caviero made a statement that FDA Certificate are for over-the-counter medicines such as paracetamol since antibiotics are only dispensed when prescribed by doctors. The reason for the regulation is due to the high resistance of our body to antibiotics as based on the studies conducted by FDA and DOH, and to prevent the use counterfeit medicine. Honorable Corado also asked the address of the FDA and was answered at PHCCI Building, Tacloban City. Honorable Milar asked if ambulant vendors selling



medicine also need to secure the FDA Permit. Honorable Pantin said they also need to secure the permit.

Since there were no more concerns raised on proposed Municipal Ordinance No. 09, Series of 2023, the presentation moved to the last agenda.

Mr. Lumbre called in Honorable Remanes Jr to present his proposed Municipal Ordinance No. 11, Series of 2023 entitled An Ordinance Mandating Business Establishments Operating with the Territorial Jurisdiction of MacArthur, Leyte to Install a Closed-Circuit Television (CCTV) System and Prescribing Penalties Thereof.

Honorable Remanes stress the advantages of having the CCTV system installed in business establishments in the prevention of crime and providing relevant evidence. Honorable Mundala presented the specifications of the CCTV units. Ms. Sueco asked for the cost of the CCTV unit. Honorable Barquin gave a rough estimate that seems to be costly, but he pointed out the long-term investment for the business for the advantages it provides. Mr. Rosel, attendee appealed to limit the number of units to one but Honorable Remanes Jr to add more unit and not just one. Honorable Milar asked if those small-scale business that does not secure business permit need to install CCTV system. Honorable Remanes Jr. answered need not.

As there no more concerns raised, Mr. Campos stated that the proposed ordinances will undergo Second Reading by the Sangguniang Bayan. Mrs. Lagarto added that prior to the Second Reading there will be a committee meeting.

After all the methodological presentations and open forum, the Honorable Jesus A. Baranda gave his closing remarks by expressing his gratitude for the success of the public hearing through the participation of the Municipal Officials headed by the Local Chief Executive, Honorable Rudin T. Babante, the different department heads concerned, Punong Barangays, CSOs and business proprietors.

#### ADJOURNMENT

The Public Hearing was adjourned at 1:49 in the afternoon.

I HEREBY CERTIFY to the correctness of the foregoing minutes.

  
MARIE STEPHANIE D. PULGA  
Secretary to the Sanggunian

Concurred:

  
HON. PAUL E. MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member (Absent)

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

HON. TRINA C. BURAWIS  
SB Member (On Official Travel)

HON. LEONARDO R. LERIA JR.  
SB Member


  
HON. IRENEO G. REMANES JR.  
SB Member

HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President (Absent)

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE : Public Hearing for the following Municipal Ordinances:

Municipal Ordinance No. 04, Series of 2023  
Municipal Ordinance No. 09, Series of 2023  
Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	BUSINESS PROPIETOR	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	SARAH JANE ENRIQUEZ	CANTILANBANK	LGU-COMPOUND	RONTLO M. IDEA		0976 206 0160
2	PAOLO LAZAR	HARDWARE	DIST. II			
3	ROMMEL S. ROMA	LPG GAS DEALER	DIST. II	MARK CHRISTIAN C. DELA CRUZ		0948-431-7763
4	JOCELYN LAZAR	SARI-SARI	DIST. II			
5	KURLIAN SORIANO	LPG GAS DEALER	DIST. II			
6	SALVADOR ALERA	GEN. MERCHANDISE	DIST. II			
7	BOBBY CASTRO	PAWNSHOP	DIST. II			

Revised: J. LAMPAS  
6/13/23  
11:18 AM

8	JOHNALOU ALICANDO	PHARMACY	DIST. II			
9	CHRISTIAN MONO/CARD	LENDING	DIST. II			
3	ROMMEL S. ROMA	LPG GAS DEALER	DIST. II			
11	CEBU MABUHAY PAWNSHOP	PAWNSHOP	DIST. II			
12	CEBU MABUHAY PAWNSHOP	CHANGER	DIST. II			
13	MARCELA L. NOVE	DRY GOOD'S	DIST. II			
14	LIEZEL LUMBRE	ENTERPRISE'S	DIST. II			
15	BRICOLAGE PHILS. INC.	GEN. MERCHANDISE	DIST. II			
16	GRACE PICELLI	BAKERY	DIST. II			
17	RONNIL SALGADOS	ENTERPRISE'S	DIST. II			
18	R. SALGADOS	WATER STATION	DIST. II			
19	JONATHAN BARQUIN	MEATSHOP	DIST. II			
20	J. BARQUIN	AGRIVET	DIST. II			
21	MYLA TIV	RICE RETAILER	DIST. II			
22	JESSAMY BARANDA	APPAREL SHOP	DIST. II			
23	J. BARANDA	INTERNET SERVICES	DIST. II	JOSLIETHA DIFRANCIS	<i>Grady</i> <i>Gr</i>	097738900811
24	THELMA ACOLICOL	GEN. MERCHANDISE	DIST. II	JOSLIETHA DIFRANCIS		"
25	DIOSDADA AQUINO	KAKANIN	DIST. II			
26	CECILE MACALE	MOTORPARTS	DIST. II			
27	ELLEN GUIMOC	RET. ASSTD GOODS	DIST. II			
28	ELLEN GUIMOC	RET. ASSTD GOODS	DIST. II			
29	NIKO GLASS SUPPLY	GLASS SUPPLY	DIST. II			
30	PETER SANO	WATER STATION	DIST. II			
31	KAREN ARIAH BAUTISTA	PHARMACY	DIST. II			
32	KAREN BAUTISTA	SARI-SARI	DIST. II			
33	ALMA REMANDABAN	SARI-SARI	DIST. II			
34	KEVIN DOQUILLIER	GEN. MERCHANDISE	DIST. II			

35	DU99 COM.CORP.	EATERY	DIST. II			
36	DU99 COM CORP.	REMITTANCE	DIST. II			
37	ROLAN LANIBA	BURGER STAND	DIST. II			
38	MARITES CAJUSTIN	COMPUTER SHOP	DIST. II	MARITES A. CAJUSTIN	<i>Cha</i>	0965 700 1166
39	JESSICA CAPARAS	BAKERY	DIST. II			
40	SANTOS GUILLEMER	PHARMACY	DIST. II			
41	MYLENE RUIZ LAURON	CCTV INSTALL	DIST. II	DILOLO MOROLA	<i>of</i>	0938639921
42	DELIA PIGA	SPACE RENTAL	DIST. II			
43	RUDIN T. BABANTE	TRADING	DIST. II			
44	JONALYN ESTUDILLO	FOODSTALL	DIST. II			
45	KEISHA LYNE BABANTE	BREW CAFÉ	DIST. II			
46	RONALD DOMINIC BABANTE	GOODS TRADING	DIST. II			
47	RONALD DOMINIC BABANTE	PHONES ACC.	DIST. II			
48	MAIKO LORRAINE BERCENIO	FOOD BEVERAGES	DIST. II			
49	SHIRLEY BAYONA	MEATSHOP	DIST. II			
50	NILO PALAÑA	PARLOR	DIST. II			
51	PERLA VERGARA	SARI-SARI	DIST. II			
52	JAY CABAobao	BIG DADDYS CUP	DIST. II			
53	RICHARD FULGENCIO	SURVEYING	DIST. II			
54	LE CERIO D. ESTRERA	DRY GOODS	DIST. II			
55	MARINEL TIAUZON	SARI-SARI	DIST. II			
56	RUTH ARCE	F.CHICKEN	DIST. II			
57	BIGMAK	BURGER STAND	DIST. II			
58	THELMA BALAIS	BARBECUE STAND	DIST. II		<i>Impel</i>	
59	ROBERTO CAPARA	DRY GOODS	DIST. II			
60	DENNIS ERA	BAKERY	DIST. II			
61	MARK DAÑOLCO	BAKERY	DIST. II			
62	DELIA ULBATA	PARLOR	DIST. II	DELIA L. ULBATA	<i>Ulbrah</i>	0983 023 2067

63	ARNEL ALA	ELECTRONIC SHOP	DIST. II			
64	GRACE VELASCO	F-CHICKEN VENDOR	DIST. II			
65	PAMELA LLEVE	BEVERAGES	DIST. II			
66	MA.LYN CAGARA	SIOMAI VENDOR	DIST. II			
67	JESSAMY BARANDA	ELECTRICAL SERVICES	DIST. II			
68	JOANNE TISADO	SARI-SARI	DIST. II			
69	MARIFE UBALDO	DRY GOODS	DIST. II			
70	JONELLE BARANDA	BEACH RESORT	DIST. II	MARY JOY JURADO	<del>XXXXXXXXXX</del>	0915 143 9149
71	MARLO BERNALDEZ	LA BELLA RESORT	DIST II	MARLO BERNALDEZ	<del>XXXXXXXXXX</del>	0977 009 1024
72	RONALD SALGADO	Entreprises	DIST II	SUSANA BARRERA	<del>XXXXXXXXXX</del>	0997 271 6723
73	TERESA P. METZNER	PT. COCO LUMBER	DIST. I	TERESA METZNER	<del>XXXXXXXXXX</del>	0977 009 1024
74	JONATAN C ESTUQUE	CNAX AREA	DIST II	JONATAN C ESTUQUE	<del>XXXXXXXXXX</del>	
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Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

Received: J. Umpas  
6/7/23  
11:18 AM

Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE : Public Hearing for the following Municipal Ordinances:

Municipal Ordinance No. 04, Series of 2023

Municipal Ordinance No. 09, Series of 2023

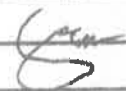

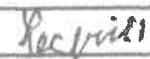
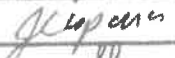


Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	BUSINESS PROPRIETOR	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	ALLAN FELESARIO	FOOD STALL	MARKETSITE			
2	ROWEL UDTOHAN	FISH VENDOR	MARKETSITE	Sheryl L. Udtohan	Sheryl L. Udtohan	09274437367
3	ROMEL ROSAL	DRY GOODS	MARKETSITE	ROMEL ROSAL	R. Rosal	09383306720
4	NEIL DAYOC	MEAT VENDOR	MARKETSITE			
5	MICHELLE GRACIA	SARI-SARI	MARKETSITE			
6	TERESITA UBALDO	DRY GOODS	MARKETSITE			
7	OFELIA JACOSALEM	FRUITS RETAILER	MARKETSITE	ARNOLD JACOSALEM		
8	ARNOLD JACOSALEM	DRY GOODS	MARKETSITE	ARNOLD JACOSALEM		09153944414

9	NICKA SHEN TABAN	SARI-SARI	MARKETSITE			
10	GLORIA RUBA	CHICKEN VENDOR	MARKETSITE			
11	KALID AMBOR	DRY GOODS	MARKETSITE	Khalid	Khalid	09503732499
12	AGATONA MATOZA	FRUITS RETAILER	MARKETSITE			
13	CHONA COBACHA	UKAY-UKAY	MARKETSITE			
14	BONIFACIO KEMPIS	VEG.DEALER	MARKETSITE	Bonifacio B. Kempis		09357190822
15	LETECIA CLOSA	UKAY-UKAY	MARKETSITE			
16	LORNA CLOSA	MEAT VENDOR	MARKETSITE			
17	VICTORIA ROMERO	FRUITS RETAILER	MARKETSITE			
18	ELSIE ABINA	DRY GOODS	MARKETSITE			
19	STEPHEN CLOSA	VEG.DEALER	MARKETSITE			
20	BENJIE SERAFINA	RICEMILL	TUYO			
21	JESSA ABRAHAM	NATIVE DELICACY	TUYO			
22	CRISPOLO MONTE	SARI-SARI	TUYO			
23	VIRGELIO GARCIA	PALAY BUYER	TUYO			
24	MARINEL TIAUZON	SARI-SARI	TUYO			
25	SHEVERENE QUINAL	LECHON HOUSE	TUYO			
26	PAULINE GUTLADERA	SARI-SARI	TUYO			
27	ROWENA DORADO	MINI-GROCERY	TUYO	Jashca Dorado		09661990511
28	LORNA E. CAMPOS	SARI-SARI	DIST. I			
29	TAYTAY SA CAUSWAGAN	LENDING	DIST. I			
30	NEGROS WOMEN INC	MICROFINANCE	DIST. I			
31	ANABEL DELA PENA	APPLIANCE CENTER	DIST. I	JOSEFINA BARRERA		09772895091
32	RENATO ONG	LAUNDRY SHOP	DIST. I			
33	ASA FOUNDATION	MICROFINANCE	DIST. I			
34	ALDRENE PIQUE	ENTERPRISES	DIST. I			
35	ALDRENE PIQUE	CATERING SERVICES	DIST. I			
36	MA.CRISTINA NADA	RESTOBAR	DIST. I			

37	SHEILA DEVARAS	FOODSTAND	DIST. I			
38	IGNACIO ANADIA JR.	SARI-SARI	DIST. I			
39	HELDEBRINDO MACAPANAS	ROOFING	DIST. I			
40	CHRISTINE MC EVOY	WATER STATION	DIST. III			
41	MANNY CAMPOSANO	GASOLINE STATION	DIST. III			
42	CHOOKS TO GO INC	LECHON MANOK	DIST. III			
43	BUTCH LAURINE CABATO	CONTRACTOR	DIST. III			
44	SHALENOR CABERO	RENTALS	DIST. III			
45	RAFI MICROFINANCE	MICROFINANCE	DIST. III			
46	JULIETO DELA PEÑA	WATER STATION	DIST. III	JOSIELLO DATTAGA		09773501024
47	J. DELA PEÑA	LAUNDRY SHOP	DIST. III			
48	ROSA R. LERIA	ENTERPRISES	DIST. III			
49	CHRISTOPHER PANTIN	PRIVATE INSTITUTION	DIST. III			
50	CYNTHIA CORSIGA	ENTERPRISES	DIST. III			
51	RUSSANA SCOTT	CANTEEN	DIST. III			
52	SOL ALERA	CANTEEN	DIST. III	SOL ALERA		09287008628
53	MARK CRUZ	MINI-GROCERY	DIST. III			
54	MA. CHRISTIE MOQUIA	ELOAD SARI-SARI	DIST. III			
55	GWENDOLYN REMANDABAN	SARI-SARI	DIST. III			
56	RAYMART LAGARTO	MEATSHOP	DIST. III			
57	RODOLFO MATOZA	GAMING HUB	DIST. III			
58	LECERIO	Estrova		LECERIO		0927437177
59	ROBERTO CAPARA	DRY GOODS	MARKET LIFE	JENNIFER CAPARA		09530188990
60	Charina Hada	The PUB Dist.	Dist. I	MARJOE CONARIZ		09260718763
61	JONALYN C. ESTUDILLO	SNAX AREA	MARKET LIFE	JONALYN ESTUDILLO		09770441024
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MUNICIPALITY OF MACARTHUR

Received: J. LUMPOS  
6/13/23  
11:18 am

Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE : Public Hearing for the following Municipal Ordinances:

Municipal Ordinance No. 04, Series of 2023  
Municipal Ordinance No. 09, Series of 2023  
Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	BUSINESS PROPRIETOR	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	JOCELYN EGOS	VARIETY STORE	CASUNTINGAN			
2	J.EGOS	PALAY BUYER	CASUNTINGAN			
3	VIRGIL BUCATCAT	RESORT	CASUNTINGAN			
4	HANNAH LOU PIGA	CATERING SERVICES	TIN-AWAN			
5	PHILIP BRIAN PIGA	HARDWARE	TIN-AWAN			
6	PHILIP BRIAN PIGA	SAND & GRAVEL	TIN-AWAN			
7	OSCAR ULBATA	COPRA BUYER	TIN-AWAN	DELIA L. ULBATA	<i>Delia L. Ulbata</i>	0988 228 2567
8	DELIA ULBATA	ENTERPRISES	TIN-AWAN			
9	EDNA BLAZO	SARI-SARI	CAUSWAGAN			

10	EUTIQUIO SAB	WHOLE NUT BUYER	CAUSWAGAN			
11	FRANCIS ANGELO ROA	SAND & GRAVEL	BURABOD	KEVIN C. MARCOS XDR CONST. AND SUPPLY	Kevin	09955073172
12	MA. MERCEDES MARQUEZ	PALAY BUYER	PALALE I	MAIA MERCEDES MARQUEZ	Maia Marquez	09206777206
13	JEROME CUMLA	MINI-MART	PALALE I			
14	ANGELA ESPLANADA	VARIETY STORE	PALALE I	ANGELA C. ESPLANADA	Angela	0946573741
15	MICHELLE GUAZON	ENTERPRISES	PALALE I	CHARITO GUAZON	Charito	
16	DANI IAN BALAGA	WATER STATION	PALALE I	ABIGAIL C. BALAGA	Abigail	09197906185
17	ARVIN PALANA	PALAY BUYER	PALALE I			
18	APRIL MAE SEEVILLA	MOTORPARTS	PALALE I			
19	GERRY ARGULLES	PHOTOCOPIER	PALALE II			
20	NENITA P. NARCA	COPRA BUYER	PALALE II	Nenita P. Narca	Nenita P. Narca	
21	DANILO TEJOME	SARI-SARI	PALALE II			
22	SEVERINO TEJOME	COPRA BUYER	PALALE II	SEVERINO V. TEJOME	Severino	0907470628
23	WILFRED DIU	BILINET	PALALE II			
24	JACKIE ANN BETANGCOL	SARI-SARI	PALALE II	JACKIE ANN BETANGCOL	Jackie	09206935814
25	VILMA PAJO	GOODS TRADING	SALVACION	Vilma Pajo	Vilma	09929554752
26	DANTE BALAGA	W.NUT BUYER	SALVACION	Dante Balaga	Dante	09475554451
27	MAT CIONELO	COPRA BUYER	SAN ANTONIO	MAT T. CIONELO	Mat	09502607771
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MUNICIPALITY OF MACARTHUR

Received: J. LUMPOS  
4/13/23  
11:18 AM

Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE : Public Hearing for the following Municipal Ordinances:

Municipal Ordinance No. 04, Series of 2023

Municipal Ordinance No. 09, Series of 2023

Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	BUSINESS PROPRIETOR	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	JOCELYN EGOS	VARIETY STORE	CASUNTINGAN			
2	J. EGOS	PALAY BUYER	CASUNTINGAN			
3	VIRGIL BUCATCAT	RESORT	CASUNTINGAN			
4	HANNAH LOU PIGA	CATERING SERVICES	TIN-AWAN			
5	PHILIP BRIAN PIGA	HARDWARE	TIN-AWAN			
6	PHILIP BRIAN PIGA	SAND & GRAVEL	TIN-AWAN			
7	OSCAR ULBATA	COPRA BUYER	TIN-AWAN	DELIA L. ULBATA	<i>Delia L. Ulbata</i>	0988 223 2567
8	DELIA ULBATA	ENTERPRISES	TIN-AWAN			
9	EDNA BLAZO	SARI-SARI	CAUSWAGAN			

10	EUTIQUIO SAB	WHOLE NUT BUYER	CAUSWAGAN			
11	FRANCIS ANGELO ROA	SAND & GRAVEL	BURABOD	FRANCIS ANGELO ROA CONSTR. AND SUPPLY	<i>[Signature]</i>	09955073172
12	MA.MERCEDEZ MARQUEZ	PALAY BUYER	PALALE I	MA.MERCEDES MARQUEZ	<i>[Signature]</i>	09206777706
13	JEROME CUMLA	MINI-MART	PALALE I			
14	ANGELA ESPLANADA	VARIETY STORE	PALALE I	ANGELA C. ESPLANADA	<i>[Signature]</i>	09465737341
15	MICHELLE GVAZON	ENTERPRISES	PALALE I	MICHELLE GVAZON	<i>[Signature]</i>	
16	DANI IAN BALAGA	WATER STATION	PALALE I	DANI IAN BALAGA	<i>[Signature]</i>	09197906185
17	ARVIN PALANA	PALAY BUYER	PALALE I			
18	APRIL MAE SEEVILLA	MOTORPARTS	PALALE I			
19	GERRY ARGULLES	PHOTOCOPIER	PALALE II			
20	NENITA P. NARCA	COPRA BUYER	PALALE II	NENITA P. NARCA	<i>[Signature]</i>	
21	DANILO TEJOME	SARI-SARI	PALALE II			
22	SEVERINO TEJOME	COPRA BUYER	PALALE II	SEVERINO TEJOME	<i>[Signature]</i>	09071170628
23	WILFRED DIU	BILINET	PALALE II			
24	JACKIE ANN BETANGCOL	SARI-SARI	PALALE II	JACKIE ANN BETANGCOL	<i>[Signature]</i>	09206935814
25	VILMA PAJO	GOODS TRADING	SALVACION	VILMA PAJO	<i>[Signature]</i>	09929554752
26	DANTE BALAGA	W.NUT BUYER	SALVACION	DANTE BALAGA	<i>[Signature]</i>	09475554451
27	MAT CIONELO	COPRA BUYER	SAN ANTONIO	MAT T. CIONELO	<i>[Signature]</i>	09502607771
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MUNICIPALITY OF MACARTHUR

Received: J. LUMPAK  
6/10/23  
11:18 AM

Office of the Sangguniang Bayan




ATTENDANCE

PURPOSE : Public Hearing for the following Municipal Ordinances:

Municipal Ordinance No. 04, Series of 2023  
Municipal Ordinance No. 09, Series of 2023  
Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	BUSINESS PROPRIETOR	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	REMEDIOS LINDO	SARI-SARI	ROMUALDEZ			
2	IEN GRACE TAÑO	SARI-SARI	ROMUALDEZ	<del>REMEDIOS LINDO</del>		0927-371-3299
3	MARVIN MAICO	DISTRIBUTOR	ROMUALDEZ	MARVIN C. MAICO		0951-882-7511
4	ISABELO MUNDALA	GYMNASTIC	ROMUALDEZ			
5	RAUL MUNDALA	PENSION INN	ROMUALDEZ			
6	HELEN CABIAS	KITCHENETTE	ROMUALDEZ	HELEN E. CABIAS		0975-4712468
7	LOUIEJAY BULAWAN	LPG GAS DEALER	ROMUALDEZ			

8	GERMA MULDEZ	SARI-SARI	MAYA			
9	LUCENA RIÑOS	MOTORPARTS	MAYA	ALMA R. Holasca	Holasca	0951829/896
10	LUCENA RIÑOS	VULCANIZING	MAYA			
11	CHANDRAN R. RAMA	SATELLITE OFFICE	SAN PEDRO	TERESA Guico	Guico	09063994022
12	RODEN BELLEZA	RESORT	SAN PEDRO			
13	CESENCIA VALDERAMA	RESORT	SAN PEDRO	Josephine M. Gutierrez	Gutierrez	09102642194
14	LIEZEL LUMBRE	BEVERAGES	PONGON			
15	IRISH ECHAVEZ	SARI-SARI	PONGON			
16	PRISCO GUSTON	NATIVE DELICACY	PONGON			
17	AMALIA BACOTO	SARI-SARI	PONGON	ARMANDA BACOTO		09482162565
18	ROCKBERRY PROVIDERS	CRASHER	PONGON			
19	MIRACULOUS INC.	C.H.B	PONGON			
20	SECONDLIFE INST.	PRIVATE INSTITUTION	PONGON	HELENA B. CARLOS		09352772465
21	LUCIA BAUSAL	SARI-SARI	DANAO			
22	VICTORIANO LAZAR	CONTRACTOR	SAN ISIDRO			
23	MELICIA GANOZA	NET WORKING	SAN ISIDRO			
24	ELLEN GUIMOC	RICEMILL	SAN ISIDRO			
25	ELLEN GUIMOC	PALAY BUYER	SAN. ISIDRO			
26	RYLAND KIEJE BABANTE	HARDWARE	GEN. LUNA			
27	MA.TERESA BABABNTE	RICEMILL	GEN. LUNA			
28	ALDRIN TEJADA	BAKERY	GEN. LUNA			





Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

Office of the Sangguniang Bayan

ATTENDANCE


Received: J. Umpan  
4/13/23  
11:18 AM



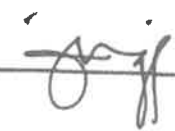

PURPOSE : Public Hearing for the following Municipal Ordinances:

- Municipal Ordinance No. 04, Series of 2023
- Municipal Ordinance No. 09, Series of 2023
- Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	NAME OF CSO	ATTENDEE	DESIGNATION	SIGNATURE
1	BURABOD INTEGRATED SMALL FARMERS ASSOCIATION (BISFA)			
2	CAPUDLOSAN FARMERS ORGANIZATION (CFO)	<i>Julicta S. Fulgencio</i>	<i>President</i>	
3	DANAO INTEGRATED FARMERS ASSOCIATION			
4	KASAMBAHAY AGRICULTURAL PRODUCTS PRODUCERS ASSOCIATION			

5	LANAWAN FARMERS' ASSOCIATION (LAFA)			
6	MACARTHUR FISHERFOLKS PRODUCER ASSOCIATION	ERNESTO C. BUNAG	PRES.	
7	TRICYCLE OPERATOR DRIVER'S ASSOCIATION (MACTODA)	Dominic L. De los Santos	VICE PRES.	
8	MAG-UROMA TIENDA ASSOCIATION			
9	ORAYZA SATIVA FARMERS ASSOCIATION			
10	SALVACION-PALALE I UNITED FARMERS ASSOCIATION	Jose B. Viraj	ESD Pres.	
11	SAN VICENTE FARMERS ASSOCIATION			
12	STA. ISABEL INTEGRATED ORGANIC FARMER'S ASSOCIATION			
13	TICAGE-OS FARMERS IRRIGATORS' ASSOCIATION, INC.			
14	VILLA IMELDA PILLARS FARMER'S IRRIGATORS ASSOCIATION	NILFREDO O. PARON	VICE PRES.	





Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

Office of the Sangguniang Bayan

ATTENDANCE


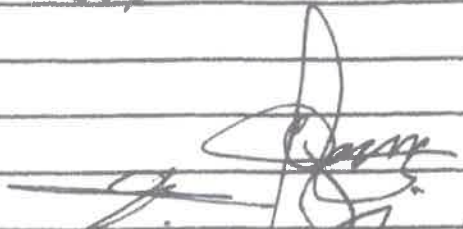



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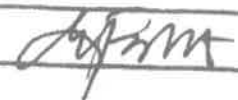
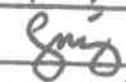
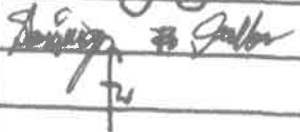
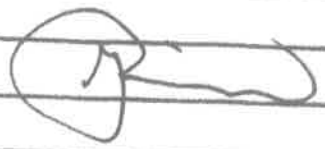

PURPOSE : Public Hearing for the following Municipal Ordinances:

Municipal Ordinance No. 04, Series of 2023  
Municipal Ordinance No. 09, Series of 2023  
Municipal Ordinance No. 11, Series of 2023

VENUE : Municipal Gymnasium

DATE : June 07, 2023

No.	NAME OF BARANGAY	ATTENDEE	DESIGNATION	SIGNATURE
1	BATUG	ILUMINADA O. RUBA	P. B.	
2	BURABOD			
3	CAPUDLOSAN			
4	CASUNTINGAN	ENRILO D. CASANO	P. B.	
5	CAUSWAGAN	OSCAR L. CRISTOS	P. B.	
6	DANAO	JARED MILAR	P. B.	
7	DOÑA JOSEFA	MYRLE R. PAGUIPO	Brgy. Kagawad	

8	GENERAL LUNA			
9	KILING			
10	LANAWAN			
11	LIWAYWAY			
12	MAYA	Edmundo C. Matus	Bigy Captain	
13	OGUISAN	PERITO C. Gumaraod	PADONAL BARTOLAY	
14	OSMEÑA			
15	PALALE I			
16	PALALE II			
17	POB. DISTRICT I			
18	POB. DISTRICT II			
19	POB. DISTRICT III	Ma. Jesus Baturak	Purong Baeagan	
20	PONGON			
21	QUEZON	Josephm Cerro	P.B.	Joseph m. Cerro
22	ROMUALDEZ	CARMON F. MUNON	P.D.	
23	SALVACION	DOMINLO GALLOS	PUNONAL BARTOLAY	
24	SAN ANTONIO	Tera Nella Sumbis	P.B.	
25	SAN ISIDRO			
26	SAN PEDRO			
27	SAN VICENTE	Renegido G. Bradilla	P.B.	
28	SANTA ISABEL			
29	TIN-AWAN	SONIA K. CORAIDO	P.B.	sonia
30	TUYO	Geraldin A. Colante	P.B.	

31	VILLA IMELDA	EDWIN J. BAUTIN	P.P	



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

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*Office of the Sangguniang Bayan*

Public Hearing conducted last June 7, 2023, held at the Municipal Gymnasium located at the Municipal Compound on the following Municipal Ordinances, to wit:

- a. Municipal Ordinance No. 04, Series of 2023  
REVENUE CODE OF THE MUNICIPALITY OF MACARTHUR, LEYTE
- b. Municipal Ordinance No. 09, Series of 2023  
AN ORDINANCE BANNING THE SALE/ DISTRIBUTION/RE-SELLING  
OF PHARMACEUTICAL PRODUCTS IN SARI-SARI STORES AND OTHER  
SIMILAR RETAIL OUTLETS WITHIN THE JURISDICTION OF THE  
MUNICIPALITY OF MACARTHUR IN THE PROVINCE OF LEYTE
- c. Municipal Ordinance No. 11, Series of 2023  
AN ORDINANCE MANDATING BUSINESS ESTABLISHMENTS  
OPERATING WITHIN THE TERRITORIAL JURISDICTION OF  
MACARTHUR, LEYTE TO INSTALL A CLOSED-CIRCUIT TELEVISION  
(CCTV) SYSTEM AND PRESCRIBING PENALTIES FOR VIOLATIONS  
THEREOF









Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

-----oOo-----

*Office of the Sangguniang Bayan*

Concurred:

  
HON. RAUL E. MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member

  
HON. VICTORIANO T. LAZAR  
SB Member


  
HON. JONATHAN T. BARQUIN  
SB Member

  
HON. TRINA C. BURAWIS  
SB Member

HON. LEONARDO R. LERIA JR.  
SB Member


  
HON. IRENEO G. REMANES JR.  
SB Member

  
HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

  
HON. MEL ANDREW P. MALDOS  
SKF President

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

Minutes of the Public Hearing of the Sangguniang Bayan of MacArthur, Leyte held on March 30, 2023 at the Municipal Gymnasium, Municipal Compound, MacArthur, Leyte.

PRESENT:

Honorable Jesus A. Baranda	Vice Mayor
Honorable Raul E. Mundala	SB Member
Honorable Gwendolyn M. Beriso	SB Member
Honorable Victoriano T. Lazar	SB Member
Honorable Jonathan T. Barquin	SB Member
Honorable Trina C. Burawis	SB Member
Honorable Leonardo R. Leria Jr.	SB Member
Honorable Ireneo G. Remanes Jr.	SB Member
Honorable Xandrix P. Pantin	SB Member
Honorable Pepito C. Guimalan	ABC President
Honorable Mel Andrew P. Maldos	SKF President

ABSENT: None

Proposed Municipal Ordinance No. 04, Series of 2023


Municipal Revenue Code CY 2023-2027 of MacArthur, Leyte

The Public Hearing was attended by the Municipal Officials of the Local Government Unit of MacArthur, Leyte headed by the Local Chief Executive, Honorable Rudin T. Babante, the different department heads, punong barangays, CSO representatives and business proprietors under the jurisdiction of the municipality.

The activity was to tackle the proposed Municipal Ordinance No. 04, Series of 2023 otherwise known as the Municipal Revenue Code CY 2023-2027 also known as Local Revenue Code (LRC) of the Municipality of MacArthur, Leyte. The program started with a prayer and singing of the national anthem and MacArthur Hymn. Mr. Rex Jonathan Lumbré, moderator, acknowledged the presence of the participants. Afterwards, the Honorable Municipal Vice Mayor Jesus A. Baranda, gave his welcome address by acknowledging all the attendees. He stated the importance of the local revenue as it is the life-blood of the municipality and those taxes and imposition must not be put into corruption. To end his message, he asked for the cooperation of everyone for a successful public hearing.

Afterwards, Honorable Jonathan T. Barquin, Chairman on the Sangguniang Bayan Committee on Finance, Ways and Means delivered his opening remarks. He first acknowledged the presence of all the participants and thanked them for their presence. Then, he shared that the local officials and department heads of

Concurring:

  
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SB Member

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SB Member

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

  
HON. TRINA C. BURAWIS  
SB Member

HON. LEONARDO R. LERIA JR.  
SB Member

  
HON. RENE O. REMANES JR.  
SB Member

HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

  
HON. MEL ANDREW P. MALDOS  
SKF President

Approved:

  
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Municipal Vice Mayor

the different offices attended a seminar/writeshop in creating the Local Revenue Code (LRC). It was from that seminar/writeshop, the Bureau of Local Government Finance (BLGF) introduced a formula that was used in obtaining the rates and taxes.

After the preliminaries, the presentation and open forum commenced.

Mrs. Jacqueline J. Lagarto (*Municipal Treasurer*) was the first one to start the presentation. She stated that the Mandanas-Garcia Ruling affected the national tax allotment wherein there will have a decrease of 18 million pesos for the LGU of MacArthur, Leyte. She then presented the provisions stated in the LRC.

*Section 2A. Imposition of Tax*

*Article B. Tax on Mobile Traders*

*Article C. Tax on Ambulant and Itinerant Amusement Operators*

*Article D. Tax on Mining Operations*

*Article E. Tax on Forest Concessions and Forest*

*Section 2E.01. Definitions*

It was suggested to include the definition of Cocolumber

To continue, Mrs. Marlyn Acala (*BPLO*) continued the discussion under the Office of the Municipal Treasurer.

III. Permit and Regulatory Fees

Article A. Mayor's Permit

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

Article E. Permit Fees for Tricycle, Pedicab (Potpot) and Habal-Habal

Article I. Fees for Registration and Transfer of Large Cattle

Article L. Certification and Other Fees (Treasury Office)

Article Y. Permit Fee on Film-Making

Article A. Community E-Center Usage

Mr. Rex Jonathan Lumbré (*Head of the Technical Staff-LRC Formulation*) explained the process of obtaining the new rates and taxes. An electronic system was given by the BLGF wherein expenses for manpower, utilities, office supplies and other resources used were computed in the rationalization of fees.

During the Open Forum, Mr. Marcial Aquino (*Attendee*) raised his concern in relation to the Tax on Mining Operation. According to him, the taxes paid by the mining company may not warrant the damages it incurs to the community and environment. Mrs. Lagarto answered that she is not well versed pertaining the matter and endorsed Mr. Jodel L. Villacorte (*MPDO-Designate*) to accommodate the concern raised.

Mr. Villacorte answered that the mining operation is under the Department of Environment and Natural Resources (DENR). The role of the LGU is to supervise the operation and impose tax. There is a committee created to oversee the operations concerning mining.

Furthermore, Mr. Joseph Blanca (*Attendee*) made an appeal relative to the increase of annual tax for mining operation in the municipality from two million to five million. Since there are other fees incurred aside from the annual tax, he asks for the consideration of the Sangguniang Bayan. His company is currently



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HON. JONATHAN T. BARQUIN  
SB Member

  
HON. TRINA C. BURAWIS  
SB Member

HON. LEONARDO R. LERIA JR.  
SB Member

  
HON. RENE G. REMANES JR.  
SB Member

  
HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

  
HON. MEL ANDREW P. MALDOS  
SKF President

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

having no operation due to operation stoppage. He also asked if there is a need to pay for the business permit having no operation of the company and why does barangay permit fee is higher than imposed by the LGU.

Mrs. Lagarto refer the matter to Mrs. Ma. Victoria E. Mundala (MBO). Mrs. Mundala answered that a 5% of the five million annual tax is used for the calamity fund caused by the mining company. This also answer to the question raised earlier by Mr. Aquino. Mr. Blanca added that the company has environmental fund and rehabilitation fund. He shared that there is a cash-bond of fifty-four million pesos available fund intended for rehabilitation for implementation by the Mines and Geosciences Bureau (MGB).

Meanwhile, Ms. Lorna Closa (Attendee), queried if there is a need for the existing business permit holder made by January to secure a new business permit based on the new LRC CY 2023-2027. Mrs. Lagarto answered that the new LRC CY 2023-2027 will be effective as approved and will impose the annual fees on the next fiscal year for those who have obtained their business permit for the current year.

Along this line, the Local Chief Executive, Honorable Rudin T. Babante gave his words. He apologized and excused himself together with the municipal officials and punong barangays from the ongoing Public Hearing to attend an important appointment with the Provincial Governor, Honorable Carlos Jericho L. Petilla. But before they left, he addressed the concern raised by Mr. Aquino. He affirmed that there is fund deposited by the mining company intended for the rehabilitation but there is no available MOA yet between the LGU and the national bank for the release of the said fund. He added that the LGU aims to be in the 4<sup>th</sup> class municipality.

Honorable Offelia Tunggohl (Punong Barangay) made a clarification on the Police Clearance fee from one hundred pesos to five hundred pesos and the amount imposed for Mayors Permit for Piggery Operation of 3-10 heads as stated under III Permit and Regulatory Fees, Section 3A.02. Imposition of Fees (48). She asked for consideration since the piggery business have not yet recovered due to ASF. She was answered by Mrs. Lagarto that the Police Clearance will be deleted from the proposed LRC since payment will be directed to PNP Office.

Honorable Romeo Gabradilla (Punong Barangay) addressed the query of Mr. Blanca pertaining the imposed rate for the barangay permit. He said that the fees imposed were based on the barangay ordinance.

The Honorable Vice Mayor Jesus A. Baranda spoke to excused himself along with municipal officials and declared to continue with the activity and instructed the Secretary to the Sanggunian to facilitate.

Mrs. Lagarto encourages the attendees to ask questions.

Mr. Aquino stated to consider the small business owners in the tax increase for a better relationship between the vendors and the government.

Mrs. Lagarto continued the presentation.



*Section 5H.02 Imposition of Slaughter Fees*  
*Section 5H.07 Computation of Gross Sales or Receipts and Business Tax for Renewal of Business Permit for Slaughtering/Butchering Business*  
*Article I. Toll Fees and Charges*  
*Section 5I.01. Imposition of Toll Fee or Charges*

Concurred:

  
HON. RAUL E. MUNDALA  
SB Member

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SB Member

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

  
HON. TRINA C. BURAWIS  
SB Member

HON. LEONARDO R. LERIA JR.  
SB Member

  
HON. IRENEO G. REMANES JR.  
SB Member

HON. XANDRIX P. PANTIN  
SB Member

  
HON. PEPITO C. GUIMALAN  
ABC President

HON. MEL ANDREW P. MALDOS  
SKF President

Approved:

  
HON. JESUS A. BARANDA  
Municipal Vice Mayor

In reference to *III Permit and Regulatory Fees, Section 3A.02. Imposition of Fees (40). Sand and Gravel, and Other Quarry Resources, Hauling, Excavation and Extraction Business*, Mrs. Delia Piga (*Attendee*) appealed to lessen the increase from thirty thousand pesos (Php30,000.00) to twenty-five thousand pesos (Php25,000.00). It burdens them since aside from the securing the business permit from the LGU, they also secure permit from the provincial government and paying dues monthly regardless of operation.

Mrs. Lorna Closa *Section 5H. 07. Computation of Gross Sales or Receipts and Business Tax for Renewal of Business Permit for Slaughtering/Butchering Business* asked for consideration on this provision. Mrs. Lagarto declared that gross sales are determined by the MTO but now there is a standard implementation that need to be followed to avoid bias.

Ms. Elsie Abina (*Attendee*) asked why they paid for the permit given that the LRC is under approval. Mrs. Lagarto answered that the LRC CY 2016-2022 is still in effect.

Mr. Marcial Aquino reiterated his concern about the mining operation. Mrs. Lagarto declared that the RPT are being paid by the mining company including the tax clearance.

On the other hand, Mr. Villacorte presented the imposition of fees and taxes under MENRO.

*Environmental Compliance and Garbage Collection Fees.*

*Section 4F.01. Imposition of Garbage Fee*

*Section 4F.02. Environmental Compliance*

*Article D. Permit Fee for Zoning/Location Clearance*

Mr. Villacorte declared that the imposition of taxes and fees helps in the development of the municipality.

Mr. Caluna (*Attendee*), sought the assistance of the government in their livelihood since their fish pens were destroyed by the calamity and the expenses used for the rehabilitation were from the members of the association. Mr. Lumbre said that there are agencies who help associations.

Mr. Marcial Aquino addressed his concern to the PCA. In his observations, oil is expensive, but the coconut is bought from the farmers at a very low price ranging from Php3.50 to Php5.00 only. Mr. Lumbre answered that the imposition of fees for the coconut is under the jurisdiction of the DTI and not by the LGU.


Mrs. Delia Piga (*Attendee*), asked for consideration on the provision of *Article A. Mayor's Permit Fee on Business, Section 3A.02. Imposition of Fee (62)* to maintain the old rate of Php5,000.00 instead of Php8,000.00 due to seldom operation. In addition, *Article A. Mayor's Permit Fee on Business, Section*

Concurred:

  
HON. RAULE MUNDALA  
SB Member

HON. GWENDOLYN M. BERISO  
SB Member

  
HON. VICTORIANO T. LAZAR  
SB Member

  
HON. JONATHAN T. BARQUIN  
SB Member

  
HON. TRINA C. BURAWIS  
SB Member

HON. LEONARDO R. YERIA JR.  
SB Member

  
HON. IRENEO C. REMANES JR.  
SB Member

  
HON. XANDRIX P. PANTIN  
SB Member

  
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SKF President

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Municipal Vice Mayor

3A.02. Imposition of Fee (1) the increase of the rate from Php50,000.00 to Php80,000.00 be lessen.

Mrs. Maria Nilda Cornelio (*Municipal Agriculturist*) recommended categorizing the transient and local operators of harvesters and increasing the amount imposed to the transient than for those local operators.

#### ADJOURNMENT

Since few were left from the participants who attended, the Public Hearing was adjourned at 1:25 in the afternoon.

I HEREBY CERTIFY to the correctness of the foregoing minutes.

  
MARIE STEPHANIE D. PULGA  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE: Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue Code.

VENUE: Municipal Gymnasium

DATE: March 30, 2023

No.	NAME	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	SARAH JANE ENRIQUEZ	CANTILANBANK	LGU-COMPOUND			
2	PAOLO LAZAR	HARDWARE	DIST. II			
3	ROMMEL S. ROMA	LPG GAS DEALER	DIST.II	Rommel Roma		09564769169
4	JOCELYN LAZAR	SARI-SARI	DIST.II			
5	KURL IAN SORIANO	LPG GAS DEALER	DIST.II			
6	SALVADOR ALERA	GEN.MERCHANDISE	DIST. II	SALVADOR ALERA JR.		09184989556
7	BOBBY CASTRO	PAWNSHOP	DIST. II			
8	JOHNALOU ALICANDO	PHARMACY	DIST. II			
9	CHRISTIAN MONO/CARD	LENDING	DIST. II			
10	NILA CABUDOC	TEA & FOOD	DIST. II	CHRISTIAN C. CARDIN		09532209808
11	CEBU MABUHAY PAWNSHOP	PAWNSHOP	DIST. II			
12	CEBU MABUHAY PAWNSHOP	CHANGER	DIST. II			
13	MARCELA L. NOVE	DRY GOOD'S	DIST. II			

14	LIEZEL LUMBRE	ENTERPRISE'S	DIST. II			
15	BRICOLAGE PHILS.INC.	GEN.MERCHANDISE	DIST. II	JOHN VESTONI TRAINAY	dr.	09465782513
16	GRACE PICELLI	BAKERY	DIST. II			
17	RONNIL SALGADOS	ENTERPRISE'S	DIST. II	JOCELYN PAKIDING (Rep.)	JL	09560050702
18	R. SALGADOS	WATER STATION	DIST. II	JOCELYN PAKIDING (Rep.)	JL	09560050702
19	JONATHAN BARQUIN	MEATSHOP	DIST. II			
20	J. BARQUIN	AGRIVET	DIST. II			
21	MYLA TIU	RICE RETAILER	DIST. II			
22	JESSAMY BARANDA	APPAREL SHOP	DIST. II	JOCELYN PAKIDING (Rep.)	JL	09560050702
23	J. BARANDA	INTERNET SERVICES	DIST. II	JOCELYN PAKIDING (Rep.)	JL	09560050702
24	THELMA ACOLICOL	GEN.MERCHANDISE	DIST. II			
25	DIOSDADA AQUINO	KAKANIN	DIST. II	ANIE AQUINO (REP.)	Aquino	09673240992
26	CECILE MACALE	MOTORPARTS	DIST. II			
27	ELLEN GUIMOC	RET.ASSTD GOODS	DIST. II			
28	ELLEN GUIMOC	RET.ASSTD GOODS	DIST. II			
29	NIKO GLASS SUPPLY	GLASS SUPPLY	DIST. II			
30	PETER SANO	WATER STATION	DIST. II			
31	KAREN ARIAH BAUTISTA	PHARMACY	DIST. II			
32	KAREN BAUTISTA	SARI-SARI	DIST. II			
33	ALMA REMANDABAN	SARI-SARI	DIST. II			
34	KEVIN DOQUILLIER	GEN.MERCHANDISE	DIST. II			
35	DV99 COM.CORP.	EATERY	DIST. II			
36	DV99 COM CORP.	REMITTANCE	DIST. II			
37	ROLAN LANIBA	BURGER STAND	DIST. II			
38	MARITES CAJUSTIN	COMPUTER SHOP	DIST. II			
39	JESSICA CAPARAS	BAKERY	DIST. II			
40	SANTOS GUILLEMER	PHARMACY	DIST. II			
41	MYLENE RUIZ LAURON	CCTV INSTALL	DIST. II			



42	DELIA PIGA	SPACE RENTAL	DIST. II	DELIA U. PIGA	<i>[Signature]</i>	
43	RUDIN T. BABANTE	TRADING	DIST. II			
44	JONALYN ESTUDILLO	FOODSTALL	DIST. II			
45	KEISHA LYNE BABANTE	BREW CAFÉ	DIST. II			
46	RONALD DOMINIC BABANTE	GOODS TRADING	DIST. II			
47	RONALD DOMINIC BABANTE	PHONES ACC.	DIST. II			
48	MAIKO LORRAINE BERCEÑO	FOOD BEVERAGES	DIST. II			
49	SHIRLEY BAYONA	MEATSHOP	DIST. II	Queenie Uctan	Uctan	09813485570
50	NILO PALAÑA	PARLOR	DIST. II			
51	PERLA VERGARA	SARI-SARI	DIST. II			
52	JAY CABAObAO	BIG DADDYS CUP	DIST. II	JAY A. CABAObAO	<i>[Signature]</i>	09750264790
53	RICHARD FULGENCIO	SURVEYING	DIST. II			
54	LE CERIO D. ESTRERA	DRY GOODS	DIST. II			
55	MARINEL TIAUZON	SARI-SARI	DIST. II	MARINEL S. TIAUZON	<i>[Signature]</i>	09082520736
56	RUTH ARCE	F.CHICKEN	DIST. II			
57	BIGMAK	BURGER STAND	DIST. II			
58	THELMA BALAIS	BARBECUE STAND	DIST. II	THELMA M. BALAIS	<i>[Signature]</i>	09289748079
59	ROBERTO CAPARA	DRY GOODS	DIST. II			
60	DENNIS ERA	BAKERY	DIST. II	UNDER REPRESENTATIVE MESHIEL T. Cataluna	<i>[Signature]</i>	09184697362
61	MARK DAÑOLCO	BAKERY	DIST. II			
62	DELIA ULBATA	PARLOR	DIST. II			
63	ARNEL ALA	ELECTRONIC SHOP	DIST. II			
64	GRACE VELASCO	F-CHICKEN VENDOR	DIST. II			
65	PAMELA LLEVE	BEVERAGES	DIST. II			
66	MA.LYN CAGARA	SIOMAI VENDOR	DIST. II			
67	JESSAMY BARANDA	ELECTRICAL SERVICES	DIST. II	JOCELYN PAURING JOANNE Tisado	<i>[Signature]</i>	09560050702 09274437403
68	JOANNE TISADO	SARI-SARI	DIST. II			
69	MARIFE UBALDO	DRY GOODS	DIST. II			

70	JONELLE BARANDA	BEACH RESORT	DIST. II			
71	Mario D. Bernaldez	Resort	- do -		<del>Signature</del>	0915 143 9145
72	ELSIE P. ABINA	DRY GOODS				
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Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

G-2

Office of the Sangguniang Bayan

ATTENDANCE





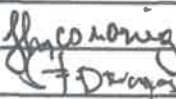
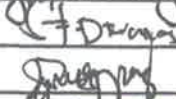




PURPOSE: Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue Code.

VENUE: Municipal Gymnasium

DATE: March 30, 2023

No.	NAME	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	ALLAN FELESARIO	FOOD STALL	MARKETSITE	Allan F. Felesario		09774041070
2	ROWEL VDTOHAN	FISH VENDOR	MARKETSITE			
3	ROMEL ROSAL	DRY GOODS	MARKETSITE	Rommel Rosal		09383306720
4	NEIL DAYOC	MEAT VENDOR	MARKETSITE			
5	MICHELLE GRACIA	SARI-SARI	MARKETSITE			
6	TERESITA UBALDO	DRY GOODS	MARKETSITE			
7	OFELIA JACOSALEM	FRUITS RETAILER	MARKETSITE			
8	ARNOLD JACOSALEM	DRY GOODS	MARKETSITE			
9	NICKA SHEN TABAN	SARI-SARI	MARKETSITE	Nicka Shen Taban		0981776027
10	GLORIA RUBA	CHICKEN VENDOR	MARKETSITE			
11	KALID AMBOR	DRY GOODS	MARKETSITE			
12	AGATONA MATOZA	FRUITS RETAILER	MARKETSITE	Emigdio A. Matoza		
13	CHONA COBACHA	UKAY-UKAY	MARKETSITE			
14	BONIFACIO KEMPIS	VEG.DEALER	MARKETSITE			



15	LETECIA CLOSA	UKAY-UKAY	MARKETSITE			
16	LORNA CLOSA	MEAT VENDOR	MARKETSITE	<del>Lorna</del>	<del>Lorna</del>	69518291243
17	VICTORIA ROMERO	FRUITS RETAILER	MARKETSITE			
18	ELSIE ABINA	DRY GOODS	MARKETSITE			
19	STEPHEN CLOSA	VEG. DEALER	MARKETSITE			
20	BENJIE SERAFINA	RICEMILL	TUYO			
21	JESSA ABRAHAM	NATIVE DELICACY	TUYO			
22	CRISPOLO MONTE	SARI-SARI	TUYO			09109132903
23	VIRGELIO GARCIA	PALAY BUYER	TUYO			
24	MARINEL TIAUZON	SARI-SARI	TUYO			
25	SHEVERENE QUIÑAL	LECHON HOUSE	TUYO			
26	ROWENA DORADO	MINI-GROCERY	TUYO	JOEY RUSSELL P. DORADO		0927 375 8194
27	LORNA E. CAMPOS	SARI-SARI	DIST. I			
28	TAYTAY SA CAUSWAGAN	LENDING	DIST. I			
29	NEGROS WOMEN INC	MICROFINANCE	DIST. I			
30	ANABEL DELA PEÑA	APPLIANCE CENTER	DIST. I	JOCELYN PAKIDING (Rep.)		09560050702
31	RENATO ONG	LAUNDRY SHOP	DIST. I			
32	ASA FOUNDATION	MICROFINANCE	DIST. I			
33	ALDRENE PIQUE	ENTERPRISES	DIST. I			
34	ALDRENE PIQUE	CATERING SERVICES	DIST. I			
35	MA. CRISTINA NADA	RESTOBAR	DIST. I	MARILYN N. COMARING		09260718763
36	SHEILA DEVARAS	FOODSTAND	DIST. I	Sheila F. Devaras		09631927425
37	IGNACIO ANADIA JR.	SARI-SARI	DIST. I	IGNACIO P. ANADIA JR.		0997201546
38	HELDEBRINDO MACAPANAS	ROOFING	DIST. I	Heldebrindo Macapanas		091055762015
39	CHRISTINE MC EVOY	WATER STATION	DIST. III			
40	MANNY CAMPOSANO	GASOLINE STATION	DIST. III	(REP.) ANDRESSA A. REYNALDO		09462057528
41	CHOOKS TO GO INC	LECHON MANOK	DIST. III			
42	BUTCH LAURINE CABATO	CONTRACTOR	DIST. III	(REP) CECILIO PARTIN		0997 3162956



43	SHALENOR CABERO	RENTALS	DIST. III	SHALENOR CABERO		
44	RAFI MICROFINANCE	MICROFINANCE	DIST. III			
45	JULIETO DELA PEÑA	WATER STATION	DIST. III	JOCELYN PAKIDING (Rep)		09170010702
46	J. DELA PEÑA	LAUNDRY SHOP	DIST. III	JOCELYN PAKIDING (Rep)		09170010702
47	ROSA R. LERIA	ENTERPRISES	DIST. III			
48	CHRISTOPHER PANTIN	PRIVATE INSTITUTION	DIST. III	CECILIO PANTIN		0991 316 8986
49	CYNTHIA CORSIGA	ENTERPRISES	DIST. III			
50	RUSSANA SCOTT	CANTEEN	DIST. III			
51	SOL ALERA	CANTEEN	DIST. III			
52	MARK CRUZ	MINI-GROCERY	DIST. III			
53	MA. CHRISTIE MOQUIA	ELOAD SARI-SARI	DIST. III	SYREL MOQUIA		09137982781
54	GWENDOLYN REMANDABAN	SARI-SARI	DIST. III			
55	RAYMART LAGARTO	MEATSHOP	DIST. III			
56	RODOLFO MATOZA	GAMING HUB	DIST. III			
57	ROBERTO CAPARA	DRY GOODS	DIST-III	JENNIFER CAPARA		09533188994
58	DIEGO MORALES	OFFICE & SCHOOL SUP	MARKET SITE	DIEGO MORALES		09706399211
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Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE: Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue C.

VENUE: Municipal Gymnasium

DATE: March 30, 2023

No.	NAME	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	REMEDIOS LINDO	SARI-SARI	ROMUALDEZ	Remedios R. Lindo	Lindo	09490062274
2	IEN GRACE TAÑO	SARI-SARI	ROMUALDEZ			
3	MARVIN MAICO	DISTRIBUTOR	ROMUALDEZ	MARVIN MAICO	guy	0951 882 7611
4	ISABELO MUNDALA	GYMNASTIC	ROMUALDEZ			
5	RAUL MUNDALA	PENSION INN	ROMUALDEZ			
6	HELEN CABIAS	KITCHENETTE	ROMUALDEZ			
7	LOUIEJAY BULAWAN	LPG GAS DEALER	ROMUALDEZ			
8	GERMA MULDEZ	SARI-SARI	MAYA	Germa M. Muldez	Germa	09202123722
9	LUCENA RIÑOS	MOTORPARTS	MAYA	Lucena Rinos	Lucena Rinos	09151837518
10	LUCENA RIÑOS	VULCANIZING	MAYA	LUCENA RIÑOS	Lucena Rinos	21
11	CHANDRAN R. RAMA	SATELLITE OFFICE	SAN PEDRO	JOSEPH PLAMCA		0906242044

12	RODEN BELLEZA	RESORT	SAN PEDRO			
13	CESENCIA VALDERAMA	RESORT	SAN PEDRO			
14	LIEZEL LUMBRE	BEVERAGES	PONGON			
15	IRISH ECHAVEZ	SARI-SARI	PONGON			
16	PRISCO GUSTON	NATIVE DELICACY	PONGON	IKS BEHAVIOR Prisco R. Guston	SN P. Guston	19105590561
17	AMALIA BACOTO	SARI-SARI	PONGON	AMALIA BACOTO		
18	ROCKBERRY PROVIDERS	CRASHER	PONGON			0948216545
19	MIRACULOUS INC.	C.H.B	PONGON			
20	SECONDLIFE INST.	PRIVATE INSTITUTION	PONGON			
21	LUCIA BAUSAL	SARI-SARI	DANAO	Bausal	Olivia Bausal	
22	LETICIA CLOSA	UKA-1 - UKA-1	ROMANDEZ	Leticia B. Cloza	HB	09661495483
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Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

*Office of the Sangguniang Bayan*

ATTENDANCE

**PURPOSE:** Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue C.

**VENUE:** Municipal Gymnasium

**DATE:** March 30, 2023

No.	NAME	NAME OF BUSINESS	ADDRESS	ATTENDEE	SIGNATURE	CONTACT NO.
1	VICTORIANO LAZAR	CONTRACTOR	SAN ISIDRO			
2	MELICIA GANOZA	NET WORKING	SAN ISIDRO			
3	ELLEN GUIMOC	RICEMILL	SAN ISIDRO			
4	ELLEN GUIMOC	PALAY BUYER	SAN. ISIDRO			
5	RYLAND KIEJE BABANTE	HARDWARE	GEN. LUNA			
6	MA.TERESA BABABNTE	RICEMILL	GEN. LUNA			
7	ALDRIN TEJADA	BAKERY	GEN. LUNA			
8	JOCELYN EGOS	VARIETY STORE	CASUNTINGAN			
9	J.EGOS	PALAY BUYER	CASUNTINGAN			
10	VIRGIL BUCATCAT	RESORT	CASUNTINGAN	VIRGIL BUCATCAT		09282191377
11	HANNAH LOU PIGA	CATERING SERVICES	TIN-AWAN	DELA U PIGA		

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12	PHILIP BRIAN PIGA	HARDWARE	TIN-AWAN	} DELIA U. PIGA	D	
13	PHILIP BRIAN PIGA	SAND & GRAVEL	TIN-AWAN			
14	OSCAR ULBATA	COPRA BUYER	TIN-AWAN	Delia & ulbata	Ulubata	0938 022 867
15	DELIA ULBATA	ENTERPRISES	TIN-AWAN			
16	EDNA BLAZO	SARI-SARI	CAUSWAGAN			
17	EUTIQVIO SAB	WHOLE NUT BUYER	CAUSWAGAN	Eutiquio R. SAB	E	09203429206
18	FRANCIS ANGELO ROA	SAND & GRAVEL	BURABOD			
19	MA.MERCEDEZ MARQUEZ	PALAY BUYER	PALALE I			
20	JEROME CUMLA	MINI-MART	PALALE I			
21	ANGELA ESPLANADA	VARIETY STORE	PALALE I			
22	MICHELLE GUAZON	ENTERPRISES	PALALE I			
23	DANI IAN BALAGA	WATER STATION	PALALE I			
24	ARVIN PALAÑA	PALAY BUYER	PALALE I	Lorie Mae M. Oliveron	L	09107398152
25	APRIL MAE SEEVILLA	MOTORPARTS	PALALE I			
26	GERRY ARGULLES	PHOTOCOPIER	PALALE II			
27	NENITA P. NARCA	COPRA BUYER	PALALE II	Nenita P. Narca	Nenita P. Narca	
28	DANILO TEJOME	SARI-SARI	PALALE II			
29	SEVERINO TEJOME	COPRA BUYER	PALALE II			
30	WILFRED DIU	BILINET	PALALE II			
31	JACKIE AN BETANGCOL	SARI-SARI	PALALE II	JACKIE ANN BETANGCOL	J	09206935824
32	VILMA PAJO	GOODS TRADING	SALVACION			
33	DANTE BALAGA	W.NUT BUYER	SALVACION			
34	MAT CIONELO	COPRA BUYER	SAN ANTONIO	MAT T. CIONELO	M	09502607771
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 MUNICIPALITY OF MACARTHUR  
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Office of the Sangguniang Bayan


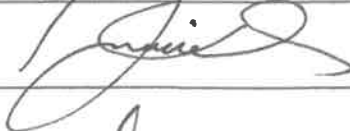
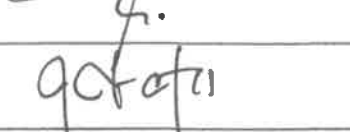

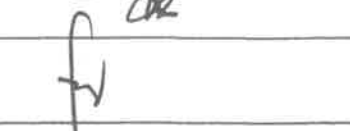
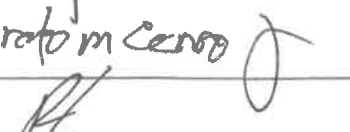



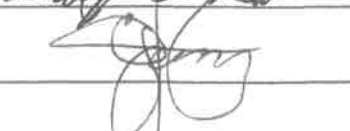
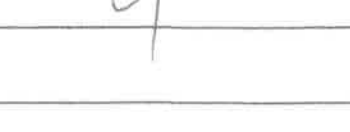

ATTENDANCE

PURPOSE: Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue Code.

VENUE: Municipal Gymnasium

DATE: March 30, 2023

No.	BARANGAY	ATTENDEE	DESIGNATION	SIGNATURE
1.	Dasmeha	Myrna A. Baranda	P.B	<i>[Signature]</i>
2.	DOÑA JHEFA	JHEFA P. GANDAY	P.B	<i>[Signature]</i>
3.	SAN PEDRO	Reneo E. Galvanilla	P.B	<i>[Signature]</i>
4.	QUEZON	CHARMEN F. MUÑOZ	P.B.	<i>[Signature]</i>
5.	TUYO	OFELIA M. TUNGGOCH	P.B	<i>[Signature]</i>
6.	Villa Imelda	EDWIN J. BAUSA	P.B	<i>[Signature]</i>
7.	SAN ANTONIO	SKIME A. CONLON	P.B.	<i>[Signature]</i>

8.	Tin-Awan	Geraldin A. Colarte	P.B.	
9.	Ogusayan	JESUS A. COLLICAN	P.B.	
10.	DANA0	JARED R. MILAR	P.B.	
11.	BURABOD	YTRA A. CAJITE	P.B.	
12.	SAN VICENTE	JOSEITO ABALOS	P.B.	
13.	PALALE II	BENJAMEN V. MALATE, Jr.	P.B.	
14.	CAPUDLOSAN	NENA B. OSARES	P.B.	
15.	Salvacum	Terso Nello Serohijas	P.B.	
16.	Pongon	Joselo m. Cerro J	P.B.	
17.	PALALE I	RAMIL G. VERIA	P.B.	
18.	CAUSWAGAN	OSCAR L. CAJITE	" "	
19.	STA. ISABEL	SONIA R. CORADO	P.B.	
20.	GEN. LUNA	RICHARD M. CALUPHAN	P.B.	
21.	Trinagway	Edmundo E. Monte	P.E.	
22.	ROMUALDEZ	DOMINGO B. GARCIA	P.B.	
23.	CASUNTINGAN	EDWIN D. CASANO	P.B.	



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Office of the Sangguniang Bayan

ATTENDANCE

PURPOSE: Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue Code.

VENUE: Municipal Gymnasium

DATE: March 30, 2023

No.	NAME OF CSO	ATTENDEE	DESIGNATION	SIGNATURE
1.	ASA (JEROME GARALZA)	JEROME GARALZA	BRANCA HEAD	
2.	MARGOLAH AQUINO		Pres. Tuys Senior Citizen	
3.	EVANGA C. CORCORADO	SAN ANTONIO	PRESIDENT	
4.	BISFA	ROSELA F. DAGAMI	PREs.	
5.	VITTI ASS.	JOEL CALUNA	B.O.D.	
6.	VITTI ASS.	EUGENIO MOLERA	B.O.D.	
7.	MEPA ASS	ERNESTO C. BLANCO	PRG.	





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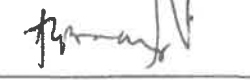






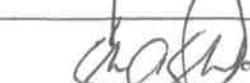



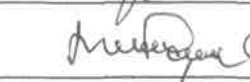



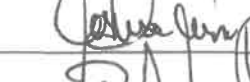

ATTENDANCE


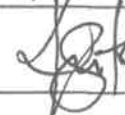









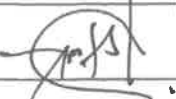



PURPOSE: Notice of Public Hearing Municipal Ordinance No. 04, Series of 2023, Municipal Revenue Code.

VENUE: Municipal Gymnasium

DATE: March 30, 2023

No.	Name of Barangay NAME Name of CSO	OFFICE	DESIGNATION	SIGNATURE
1	EUZAR P. PANTARUS	PCA	COCONUT PEYIT OFFICER	
2	Maria Nilda U. Concio	Mun. Agriculturist Office	Mun. Agriculturist	
3	Jesur Baranda	LEGISLATIVE COUNCIL	Vic Mayor	
4	JOSE T. CAMPOS	MCR Office	MCR	
5	XANSON P. PANTARUS	LEGISLATIVE COUNCIL	COUNCILOR	
6	RexJonathan T. Lumbe	PESO / Tourism Office	HRMOI / Tourism Ofcr - Des	
7	Gwendolyn MARIJA	SB - LEGISLATIVE	SB	

8.	JONATHAN T. RAMDIN	LEG. (BUILDING) OFFICE	SBM	
9.	TRINA C. BURAWLS	legislative office	SBM	
10.	LEONARDO R. VERIA JR	"	CBM	
11.	PEPITO G. MIMALAN	"	ABC.	
12.	TIFFANY V. LUMPAS	ENGINEERING OFFICE	ME	
13.	JACQUELINE J. LAGAKI	MTO	MT	
14.	RUDIN T. BABANTE	LCU MACARTHUR	MAYOR	
15.	VERNIE V. LUMPAS	MT / DA		
16.	MEL ANDREW P. MAUDOS	LCU MACARTHUR	CKP PRESIDENT	
17.	FORTUNATO B. SERAFINA	MUN. ASSESSOR	MPDC / MUN. AS. - DE.	
18.	LAZARO T. CAMPOS	NEWS	IN CHARGE	
19.	EVELINA G. MACENA	MUN. AS	MUN. AS	
20.	MARLYN C. ACACA	MTD	APLO - DE.	
21.	STOI Avelino G Pasados III	Macarthur Fire Stn	Deputy MFM	
22.	JYLLITH B. ECHAVEZ	DILG STAFF	MLGOD / STAFF	
23.	OVAN JIM ANTONIO - CUBAN	MUN. AS	MUN. AS	
24.	JOSHUA B. LUMPAS	LEGISLATIVE BUILDING	SB STAFF	
25.	Darwin Dublas	M-O		

26.	ALEXA JEAN E. BOHOL	LEC. BUILDING	SB STAFF	gona
27.	ANTONIO MOROLA	MONITORING		
28.	DANILLO LAGUNA			
29.	NICK ORTA			
30.	ERIN, MYLE	monitoring		
31.	COMORA, Crystal Joy	HR		
32.	Analyn Palana	M-O		
33.	JANEL CECIL	MPDRM		
34.	REYEN C ABELLA	BIR		
35.	RAMON CACER	M.O		
36.	MUEL TORRES	M.O		
37.	Reynolds T. Babarle	LEG-Admin		
38.	JOEL VILLACORTE	MPDO		
39.	Jonel S. Andos	MPPD - Staff		
40.	CHRISTOPHER LLOYD LAVANTE	SB STAFF		
41.	GRACE T. MARI	SB. STAFF		
42.	Evelyn Encina	Legislative office	SB STAFF	
43.	JOHN MARK D ABELAY	LEG. BUILDING	SB STAFF	







Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

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*Office of the Sangguniang Bayan*

Public Hearing conducted last March 30, 2023, held at the Municipal Gymnasium located at the Municipal Compound on the following Municipal Ordinances to present and discuss the Municipal Ordinance No. 04, Series of 2023, REVENUE CODE OF THE MUNICIPALITY OF MACARTHUR, LEYTE









Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MACARTHUR

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*Office of the Sangguniang Bayan*

Public Hearing conducted last March 30, 2023, held at the Municipal Gymnasium located at the Municipal Compound on the following Municipal Ordinances to present and discuss the Municipal Ordinance No. 04, Series of 2023, REVENUE CODE OF THE MUNICIPALITY OF MACARTHUR, LEYTE







mailed to or served upon the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- (h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the

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

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

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

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

- (k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) Purchase of Property by the Municipal for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the

taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court.

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

- (m) Resale of Real Estate Take for Taxes, Fees or Charges. The *Sangguniang Bayan* may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this Municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distrain or Levy. The remedies by distrain and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distrain of Levy. The following property shall be exempt from distrain and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
  1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
  2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
  3. His necessary clothing, and that of all his family;

4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

### **Article C. Taxpayer's Remedies**

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

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
  1. The treasurer is legally prevented from making the assessment of collection;
  2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and



3. The taxpayer is out of the country or otherwise cannot be located.

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

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

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

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

#### **Article D. Miscellaneous Provisions**

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

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

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

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

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

## **CHAPTER VIII. GENERAL PENAL PROVISIONS**

**Section 8.01. Penalties for Violation of Tax Ordinance.** – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of Two Thousand and Five Hundred Pesos (₱ 2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

## **CHAPTER IX. FINAL PROVISIONS**

**Section 9.01. Separability Clause.** – If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 9.02. Applicability Clause.** – All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.


**Section 9.03. Repealing Clause.** – All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**Section 9.04. Effectivity.** - This Ordinance shall take effect after the approval from the Sangguniang Panlalawigan and the requirement of posting prescribed in RA 7160 is complied with

**ENACTED** by the Sangguniang Bayan in session assembled on August 31, 2023 at MacArthur, Leyte, Philippines.

Approved unanimously.

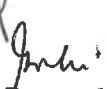
**I HEREBY CERTIFY** to the correctness of the foregoing ordinance.


  
MARIE STEPHANIE D. PULGA  
Secretary to the Sanggunian

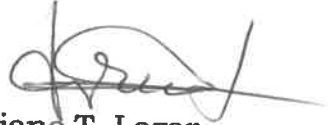
Concurred by:


  
Honorable Raul E. Mundala  
SB Member

  
Honorable Leonardo R. Leria Jr.  
SB Member

  
Honorable Gwendolyn M. Beriso  
SB Member

  
Honorable Ireneo G. Remanes Jr.  
SB Member

  
Honorable Victoriano T. Lazar  
SB Member

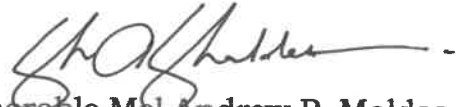
  
Honorable Xandrix P. Pantin  
SB Member

  
Honorable Jonathan T. Barquin  
SB Member

  
Honorable Pepito C. Guimalan  
LIGA President



Honorable Trina C. Burawis  
SB Member



Honorable Mel Andrew P. Maldos  
SKF President

Attested by:



**JESUS A. BARANDA**  
Municipal Vice Mayor  
Presiding Officer

Approved by:



**RUDIN T. BABANTE**  
Municipal Mayor

Date Approved: SEPTEMBER 21, 2023