

Item No.: 10  
Date: 28 2023 NOV.

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte

NOV 23 2023  
PROVINCE OF LEYTE

**PROVINCIAL LEGAL OFFICE**

Province of Leyte  
Legal Office  
Released  
11.20.23

2<sup>nd</sup> INDORSEMENT  
November 20, 2023

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 2022-08 of the Sangguniang Bayan of San Tabango, Leyte, recommending for the declaration of its validity, pursuant to its power under Section 56 (C) of R.A. 7160, to the opinion of the Provincial Legal Office (PLO), a valid exercise of authority mandated under Article 2 Section 142 and 143<sup>i</sup> of the Code.

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

<sup>i</sup> Section 142. *Scope of Taxing Powers.* - Except as otherwise provided in this Code, municipalities may levy taxes, fees, and charges not otherwise levied by provinces.

PLD



Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
-oOo-



SP  
RELEASED  
# 11-001  
DATE 11-07-23  
BY *Djm*

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 63<sup>rd</sup> REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON OCTOBER 17, 2023.

RESOLUTION NO. 2023-489

A RESOLUTION REFERRING TO THE PROVINCIAL LEGAL OFFICE AND TO THE PROVINCIAL LOCAL FINANCE COMMITTEE MUNICIPAL ORDINANCE NO. 2022-08 OF TABANGO, LEYTE.

WHEREAS, submitted to the Sangguniang Panlalawigan is **Municipal Ordinance No. 2022-08 of Tabango, Leyte** entitled: "AN ORDINANCE PROVIDING FOR THE 2023 REVENUE CODE OF THE MUNICIPALITY OF TABANGO, LEYTE";

WHEREAS, subject Ordinance was returned to SB of origin for correction and further study per SP Resolution No. 2023-047 dated January 24, 2023;

WHEREAS, the SB of Tabango resubmitted subject Ordinance on October 13, 2023 in compliance to SP Resolution No. 2023-047;

WHEREAS, the August Body, deemed it proper to refer said Ordinance to the Provincial Legal Office and to the Provincial Local Finance Committee, for review;

NOW, THEREFORE, on motion presented by Honorable Marie Kathryn Veloso – Kabigting, duly seconded by Atty. Carlo P. Loreto, be it

RESOLVED, as it is hereby resolved, to REFER TO THE PROVINCIAL LEGAL OFFICE AND TO THE PROVINCIAL LOCAL FINANCE COMMITTEE MUNICIPAL ORDINANCE NO. 2022-08 OF TABANGO, LEYTE.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

*[Signature]*  
FLORINDA JILL S. UYVICO  
Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
HON. MICHAEL L. CARI  
5<sup>th</sup> District Board Member  
Acting Vice Governor  
Temporary Presiding Officer

Copy furnished:

Provincial Legal Office  
Province of Leyte

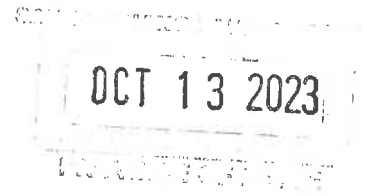
Provincial Local Finance Committee  
Province of Leyte

Province of Leyte  
Legal Office  
Received: *[Signature]*  
Date: 11-14-23



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF LEYTE  
MUNICIPALITY OF TABANGO  
-000-  
OFFICE OF THE SANGGUNIANG BAYAN SECRETARY

+6309088960539  
vcodera@gmail.com



13

October 12, 2023

HON. LEONARDO M. JAVIER, JR.  
Provincial Vice Governor/Presiding Officer, and  
The Honorable Members  
Sangguniang Panlalawigan  
Province of Leyte,  
Tacloban City  
Thru: Florinda Jill S. Uyvico  
SP Secretary

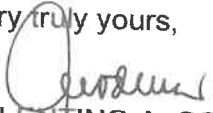
Item No.: 13  
Date: 17 2023 OCT

Honorable Ladies/Gentlemen:

Respectfully re-transmitting herewith for review Municipal Ordinance No. 2022-08, entitled:  
"AN ORDINANCE PROVIDING FOR THE 2023 REVENUE CODE OF THE MUNICIPALITY OF  
TABANGO, LEYTE."

Please acknowledge receipt hereof.

Very truly yours,

  
VALENTINO A. CODERA  
Secretary to the Sangguniang Bayan

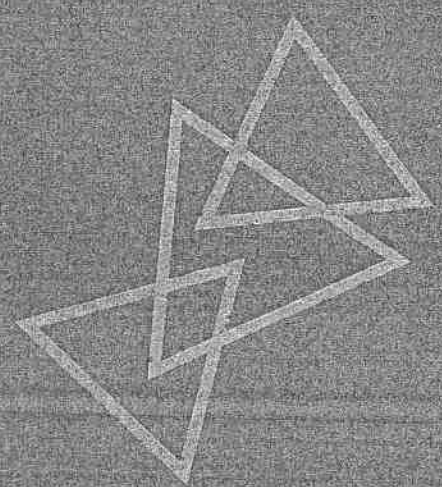


REPUBLIC OF THE PHILIPPINES  
**MUNICIPALITY OF TABANGO**  
PROVINCE OF LEYTE

Item No.: \_\_\_\_\_  
Date: 17 2023 OCT

OCT 13 2023

# 2023 REVENUE CODE





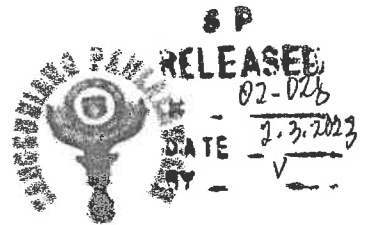
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Republic of the Philippines  
**PROVINCE OF LEYTE**  
Tacloban City  
-oOo-



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**EXCERPTS FROM THE MINUTES OF THE 28<sup>th</sup> REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON JANUARY 24, 2023.**

**RESOLUTION NO. 2023-047**

**A RESOLUTION RETURNING TO THE SANGGUNIANG BAYAN OF ORIGIN, MUNICIPAL ORDINANCE NO. 2022-08 OF TABANGO, LEYTE FOR CORRECTION AND FURTHER STUDY.**

**WHEREAS**, submitted to the Sangguniang Panlalawigan is **Municipal Ordinance No. 2022-08 s. 2022 of Tabango, Leyte** entitled: **"AN ORDINANCE PROVIDING FOR THE 2023 REVENUE CODE OF THE MUNICIPALITY OF TABANGO, LEYTE"**;

**WHEREAS**, the Provincial Legal Office was requested to review and submit recommendation on the subject Ordinance pursuant to Section 481 (3) (vii) of R.A. 7160;

**WHEREAS**, the Provincial Legal Office rendered the following comments/opinion, to wit:

1. That Section 191 of the Code is quoted hereunder for reference:

"Section 191 – Local Government Units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every Five (5) years, but in no case shall such adjustment exceed Ten Percent (10%) of the rates fixed under this Code"

2. That the rates of "Tax on Business are FIXED under Section 143 of the Code (R.A. 7160), and the "Rates of Tax on Business" desired by Ordinance No. 2022-08 S. 2022 "EXCEEDS" Ten Percent (10%) of what is allowed by the law;

3. That Section 2B.02, Article B of Ordinance No. 2022-08, S. 2022 imposes "Tax" on Mobile Traders at the rate of one percent (1%) on the gross receipts. Mobile Trading to the opinion of the Provincial Legal Office (PLO), means engaging in business or calling not requiring Government Examination, which the LGU is authorized to REGULATE under Section 447 (3), (ii) of the Code. TO REGULATE is an exercise of POLICE POWER, NOT POWER TO TAX. Hence, imposition of Business Permit Fee is proper, not TAX;

4. That Section 2B.05 of Ordinance No. 2022-08, S. 2022 imposes "TAX" on Operators of Public Utility Vehicles maintaining Booking Offices, Terminals or Waiting Stations, etc..., on a per unit basis. It is the opinion of the Provincial Legal Office (PLO), that BUSINESS PERMIT FEE is proper, for engaging in the business of carrying passengers, while "Property Tax" for Booking Office, Terminal or Waiting Stations;
5. That pursuant to Section 186 of the Code, Fees or Charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy;

**WHEREAS**, the August Body, deemed it proper to return said Ordinance to the Sangguniang Bayan of origin for correction and further study;

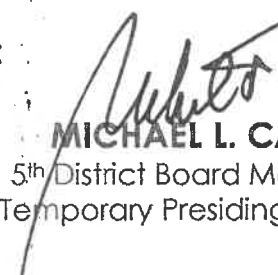
**NOW, THEREFORE**, on motion presented by Honorable Ma. Corazon M. Remandaban, duly seconded by Atty. Carlo P. Loreto, be it


**.RESOLVED**, as it is hereby resolved, to **RETURN TO THE SANGGUNIANG BAYAN OF ORIGIN, MUNICIPAL ORDINANCE NO. 2022-08 OF TABANGO, LEYTE FOR CORRECTION AND FURTHER STUDY.**

**Approved unanimously.**

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

**ATTESTED:**

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

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

Copy furnished:

LCE and the Sangguniang Bayan  
of Tabango, Leyte





Republic of the Philippines  
Province of Leyte  
Municipality of Tabango

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**SANGGUNIANG BAYAN**


## Certification

TO WHOM IT MAY CONCERN:

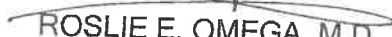
THIS IS TO CERTIFY that Municipal Ordinance No. 2022-07, entitled: "An Ordinance Enacting the Market Code of the Municipality of Tabango, Province of Leyte," and Municipal Ordinance No. 2022-08, entitled; "An Ordinance Providing for the 2023 Revenue Code of the Municipality of Tabango, Leyte", has undergone a public hearing last February 24, 2022, held at the Function Hall, Municipal Building, Tabango, Leyte.

THIS CERTIFICATION is issued in compliance with R.A. 7160 otherwise known as the Local Government Code of 1991.

ISSUED this 27<sup>th</sup> day of December 2022 at the Municipality of Tabango, Province of Leyte.

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

ATTESTED:

  
ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor/Presiding Officer



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF LEYTE  
MUNICIPALITY OF TABANGO  
-000-  
OFFICE OF THE SANGGUNIANG BAYAN SECRETARY

+6309088960539  
vcodera@gmail.com

## Certificate of Posting


TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that Municipal Ordinance No. 2022-08, entitled: "An Ordinance Providing for the 2023 Revenue Code of the Municipality of Tabango, Leyte," in the bulletin board of the Municipal Hall, on October 11, 2023, and to be remain posted for three (3) consecutive weeks.

THIS CERTIFIES FURTHER that the foregoing Municipal Ordinance was posted on the bulletin boards of the different barangays of this municipality and published in the newspaper of general circulation, West-Leyte Weekly Express on February 13-19, 2023.

THIS CERTIFICATION is issued in compliance with Article 114 of the Implementing Rules and Regulations of R.A. 7160.

ISSUED this 11<sup>th</sup> day of October 2023 at the Municipality of Tabango, Province of Leyte.

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

NOTED:

  
ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor/Presiding Officer



Republic of the Philippines  
 Province of Leyte  
 Municipality of Tabango  
 -oOo-  
**OFFICE OF THE SANGGUNIANG BAYAN**

MINUTES OF THE PUBLIC HEARING OF THE COMMITTEE ON WAYS AND MEANS HELD AT THE FUNCTION HALL, 2<sup>nd</sup> FLOOR, MUNICIPAL BUILDING, TABANGO, LEYTE ON FEBRUARY 24, 2022.

Present: Refer to the attached attendance sheet

The public hearing started at around 9:30 in the morning with an invocation and the playing of the Philippine National Anthem through multimedia.

The public hearing was called to present and discuss the following proposed ordinances, to wit:

- 1) Proposed 2023 Revenue Code of the Municipality of Tabango, Province of Leyte.
- 2) Proposed Ordinance Enacting the Market Code of the Municipality of Tabango, Leyte.

All proposed ordinances were presented through a multimedia presentation.

Public Hearing Proper:

- 1) Proposed 2022 Revenue Code of the Municipality of Tabango, Province of Leyte.

| Name/Address/Designation                       | Comments/Queries/Suggestions/Responses:   |
|--|---|
| Hon. Jose Jay Luche<br>Punong Barangay-Tabing  | <ul style="list-style-type: none"> <li>➤ Concerning the MTOP, Hon. Luche wants to be clarified regarding those motorcycles with sidecars that are not intended for public transport, are they still required to secure an MTOP?</li> </ul>  |
| Valentino A. Codera<br>SB Secretary            | <ul style="list-style-type: none"> <li>➤ If the intention of the motorcycle with a sidecar is not for public transport, then there's no need to secure the MTOP.</li> <li>➤ The color of the plate number for tricycles used as a public utility is yellow while those that are for private use only are green.</li> <li>➤ However, even if the motorcycle with a sidecar is not intended for public transport, it must still be declared and reflected in the LTO certificate of registration, otherwise, it will still be apprehended by the LTO or deputized PNP personnel.</li> </ul> |
| Hon. Jose Jay Luche<br>Punong Barangay-Tabing  | <ul style="list-style-type: none"> <li>➤ Does that mean owners of motorcycles with a sidecar should declare it at the LTO?</li> </ul>   |
| Valentino A. Codera<br>SB Secretary            | <ul style="list-style-type: none"> <li>➤ Supposed to be.</li> <li>➤ It is the responsibility of motorcycle owners to have it declared as a motorcycle with a sidecar.</li> <li>➤ Although, the motorcycle owners may opt not to declare the same at the LTO. However, in case the LTO or Deputized PNP personnel will conduct checkpoints and found out that the sidecar was not declared/reflected in the certificate of registration, definitely they will be penalized.</li> </ul>   |
| Mr. Misael V. Manriquez<br>Municipal Treasurer | <ul style="list-style-type: none"> <li>➤ Mr. Manriquez wants to be clarified whether those lessees in the old market tiendas and the public market still need to apply for the stall?</li> </ul>  |
| Valentino A. Codera<br>SB Secretary            | <ul style="list-style-type: none"> <li>➤ They don't need to apply because they are not considered new stallholders.</li> <li>➤ However, they should personally manifest that they are interested in availing of a new stall.</li> </ul>   |
| Mr. Misael V. Manriquez<br>Municipal Treasurer | <ul style="list-style-type: none"> <li>➤ So, they will be included in the priority list of stallholders who will be given priority in awarding the stalls.</li> </ul>   |



Republic of the Philippines  
Province of Leyte  
Municipality of Tabango

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**OFFICE OF THE SANGGUNIANG BAYAN**

|                                     |  |
|-------------------------------------|--|
| Valentino A. Codera<br>SB Secretary | <ul style="list-style-type: none"> <li>➤ Yes, but they should manifest their intention to avail of the new stall, otherwise, it will be given to other interested new applicants.</li> <li>➤ In addition, they should also secure a rental clearance from the Office of the Municipal Treasurer.</li> <li>➤ This is to ascertain that they have already paid their previous rentals and other obligations.</li> <li>➤ If they cannot present a rental clearance, they cannot qualify to avail of the new stall even if they are on the priority list.</li> </ul> |
| Ma. Luz Escol<br>Barangay Poblacion | <ul style="list-style-type: none"> <li>➤ Queried whether the contract she had entered last year is still valid considering that they were not able to operate in the latter part of last year due to the construction?</li> </ul>  |
| Valentino A. Codera<br>SB Secretary | <ul style="list-style-type: none"> <li>➤ Responded that it is no longer valid because the contract has a 1-year effectivity only.</li> <li>➤ If they will be awarded the new stall then they should execute a new contract of lease.</li> <li>➤ He further explained that if the stallholder has already renewed his/her contract of lease this year 2022, he/she will no longer have to renew the same because the contract is still in effect.</li> </ul>  |

2) Proposed Ordinance Enacting the Market Code of the Municipality of Tabango, Leyte.

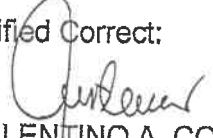
| Name/Address/Designation                                       | Comments/Queries/Suggestions/Responses   |
|--|--|
| Judith Cuñado<br>Stallholder, Public Market<br>Brgy. Poblacion | <ul style="list-style-type: none"> <li>➤ Queried whether the stall on the wet section has cabinets?</li> <li>➤ This is for security purposes.</li> </ul>   |
| Valentino A. Codera<br>SB Secretary                            | <ul style="list-style-type: none"> <li>➤ Responded that he is not sure if the stalls do have cabinets.</li> <li>➤ He will refer that matter to the MPDC/Engineering Office.</li> <li>➤ As to the stalls on the second floor (dry section), every stall has a roll-up.</li> </ul>   |
| Julieta A. Cuervo<br>Stallholder<br>Brgy. Poblacion            | <ul style="list-style-type: none"> <li>➤ Queried regarding the procedure in on how each stall be provided with electric power from LEYECO?</li> </ul>  |
| Hon. Richard V. Merontos<br>SB Member                          | <ul style="list-style-type: none"> <li>➤ He believes that the process is the same as before that the tenant/stallholder will be responsible for applying for electric power.</li> <li>➤ Although, it is also possible that the LGU will be the one to apply for the connection while the payment for its monthly consumption will be shouldered by the tenant/stallholder.</li> </ul>  |
| Julieta A. Cuervo<br>Stallholder<br>Brgy. Poblacion            | <ul style="list-style-type: none"> <li>➤ Opined that this matter needs to be clarified whether the LGU will be the one to apply and the tenant will be the one to pay the monthly bills or it will be the responsibility of the tenant/stallholder.</li> </ul>   |
| Valentino A. Codera<br>SB Secretary                            | <ul style="list-style-type: none"> <li>➤ He clarified that the electrical fixtures such as switches, lamp holders, and outlets both in the new commercial building and public market were already been provided and installed.</li> <li>➤ So, the problem in the new commercial building is the installation of the meter in which it is believed that the process is the same as before.</li> <li>➤ However, as mentioned earlier, it is also possible that the LGU will be the one to apply for the LEYECO connection and the tenants/stallholders will be the ones responsible</li> </ul> |






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

Certified Correct:


  
VALENTINO A. CODERA  
Secretary to the Sanggunian


ATTESTED:

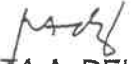
  
JOEL M. MAJAIT  
SB Member  
Chairman

(ABSENT)  
DANILO D. DILIDILI  
SB Member  
Vice-Chairman

MEMBERS:

  
KIRSTY V. JABONETE  
SB Member

  
RICHARD V. MERONTOS  
SB Member

  
RUBILITA A. DELA CRUZ  
SB Member

# ATTENDANCE SHEET

PUBLIC HEARING

February 24, 2020

COMMITTEE ON WAYS AND MEANS

SUBJECT:

1. Proposed 2023 Revenue Code of the Municipality of Tabango, Province of Leyte
2. Proposed Ordinance Enacting the Market Code of the Municipality of Tabango, Leyte

| NO. | NAME                      | ADDRESS              | OCCUPATION/<br>DESIGNATION | SIGNATURE |
|-----|---------------------------|----------------------|----------------------------|-----------|
| 1   | VALENTINO CODERA          | POBLACION            | SB SEC                     |           |
| 2   | JOEL M. MATAH             | BUTASON - 1          | SB MEMBER                  |           |
| 3   | KARLA MARK S. ARABIS      | POBLACION            | SB STAFF                   |           |
| 4   | Juliefa L. Cuervo         | 1st Avenue           |                            |           |
| 5   | Rufina Urbano             | Velazquez St.        |                            |           |
| 6   | NORMA T. PADA             | PANTALAN             | TENANT                     |           |
| 7   | PE C Ruiz                 | Dabo I               |                            |           |
| 8   | PAUL VIRGENT M. ALABET    | TABANGO, P.O.        | VENDOR                     |           |
| 9   | Suzette V. Amado          | Poblacion            | Vendor                     |           |
| 10  | Jojo. Can Tawi            | 1st Avenue           | Caterbody                  |           |
| 11  | Fe D. Sonit               | Roxas St. Pob.       | Tenant                     |           |
| 12  | MICHAEL V. MANUQUEZ       | Tabango              | Min. Treasurer             |           |
| 13  | MARIA LIZA A. ESCOB       | POB. TABANCO, LEYTE  |                            |           |
| 14  | KABILITA A. DELA CRUZ     | GIABARCO             | ABC. PRES.                 |           |
| 15  | JOSE NOYNAY               | POB. TUGAS           | BUSINESS                   |           |
| 16  | MARICEL Z. ROJAS          | TUGAS                | PRIV. SECRETARY            |           |
| 17  | JOSE B. COMBODACION       | PANTALAN - 5         | PRIV. KARAMAND             |           |
| 18  | MICHAEL JEF PERILIMOS     | TUGAS                |                            |           |
| 19  | WENELH MARIQUEBE          | CATMON               | P.B. CATMON                |           |
| 20  | VICTOR ROSAL S. DELA CRUZ | POBLACION            |                            |           |
| 21  | BLAMPICA AGUIVET          | TABANCO, LEYTE       | UTILITY                    |           |
| 22  | JOSE JAY N. LUCHE         | TABING, TABANCO      | P.B. TABING                |           |
| 23  | RICHARD V. MERONTOS       | POB. TABANCO         | SB MEMBER                  |           |
| 24  | TEODILFO A. MATINO, JR.   | POB                  | P.B.                       |           |
| 25  | CIPRIANO V. INOT          | P.B. Brgy. Sta. Rosa |                            |           |
| 26  | X. X. X. X.               | Le U                 |                            |           |
| 27  | ROSE P. DIONISIO          | LGU                  | MPDC - OFFIC               |           |
| 28  | TEOFILA P. CODERA         | LGU                  | MPDC -                     |           |
| 29  | CHRISTINE FAYE P. CODERA  | LGU                  | KALAHI                     |           |
| 30  | VER PHILLIP C. DELA CRUZ  | LGU                  | OIC - MPDC                 |           |
| 31  | TEO, Refar John           | LGU                  | SB STAFF                   |           |
| 32  | Emm for A. L. K.          | LGU                  | SB STAFF                   |           |
| 33  | Heart Val Encenzo         | LGU                  | SB STAFF                   |           |
| 34  | MYLORIE D. ALONSO         | LGU                  | SB STAFF                   |           |
| 35  | Medonda B. Nolasco        | LGU                  | O.M.M.                     |           |
| 36  | Rosalina O. Jorda         | LGU                  | MTO                        |           |
| 37  | JOSE ALBERTO FUENTES      | LGU                  | SB STAFF                   |           |
| 38  | VICENTE J. ALBARRACIN     | LGU                  | SB STAFF                   |           |
| 39  | JOSEPH L. L. L.           | Poblacion            |                            |           |
| 40  | MALACONNES MATAH          | LGU                  | SB STAFF                   |           |
| 41  | Martin Lov M. Isacal      | LGU                  | SB STAFF                   |           |
| 42  | JANPA U. ARANTE           | PANTALAN             | SB STAFF                   |           |

|    | NAME                   | ADDRESS | OCCUPATION/DESIGNATION | SIGNATURE |
|----|------------------------|---------|------------------------|-----------|
| 44 | KIRSTI, VEWSO-JORDANNE | TABANCO | CP MEMBER              | J.S.      |
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Republic of the Philippines  
 Province of Leyte  
 Municipality of Tabango  
 -o-o-  
**SANGGUNIANG BAYAN**

**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

**EXCERPT FROM THE MINUTES OF THE 56<sup>th</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN OF TABANGO (2022-2025) HELD AT THE SB SESSION HALL, MUNICIPALITY OF TABANGO, PROVINCE OF LEYTE ON AUGUST 22, 2023.**

**MUNICIPAL ORDINANCE NO. 2022 - 08**  
**Series of 2022**

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

Authored by the Committee on Ways and Means  
 Chairman: Hon. Joel M. Majait  
 Vice-Chairman: Hon. Danilo V. Dilidili  
 Members:  
 Hon. Kirsty V. Jabonete  
 Hon. Richard V. Merontos  
 Hon. Rubilita A. Dela Cruz

**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

**AN ORDINANCE PROVIDING FOR THE 2023 REVENUE CODE OF THE MUNICIPALITY OF TABANGO, LEYTE.**

**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

**CHAPTER I. GENERAL PROVISIONS**

**Article A. Short Title and Scope**

**HON. JOEL ERME E. ROBLES**  
 SB Member

**Section 1A.01. Short Title.** This ordinance shall be known as the 2023 Revenue Code of the Municipality of Tabango, Province of Leyte.

**HON. KIRSTY V. JABONETE**  
 SB Member

**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.

**HON. HERBERT V. MANRIQUEZ**  
 SB Member

**Article B. Construction of Provisions**

**HON. WILLY D. BARING**  
 SB Member

**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.

**HON. RICHE O. OCUBILLO**  
 SB Member

**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.

**HON. RUBLITA A. DELA CRUZ**  
 -Officio SB Member  
 -President, Liga ng mga Barangay

(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 that 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 males and females. 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 action is required to be done within a reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

**LENTINO A. CODERA**  
 Secretary to the Sanggunian



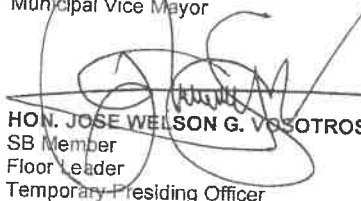
- (d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday 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.


  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

**Article C. Definition of Terms**

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

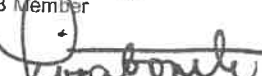
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 Floor Leader  
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 SB Member


  
**HON. JOEL ERME E. ROBLES**  
 SB Member


  
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**HON. HERBERT V. MANRIQUEZ**  
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**HON. WILLY D. BARING**  
 SB Member

ABSENT  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBILITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**ALENTINO A. CODERA**  
 Secretary to the Sanggunian

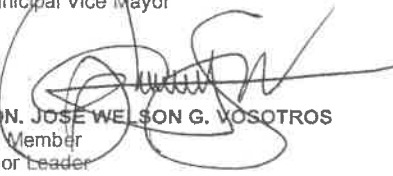
- (a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
  - (b) *Charges* refer to pecuniary liability, as rents or fees against persons or property;
  - (c) *Cooperative* is a duly registered association of persons, with a common bond 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* include partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations, or insurance companies but do not include general professional partnerships and a joint venture or consortium formed to undertake construction projects or engage 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 by 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) *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 forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where

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

- (l) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage, or favor.
- (n) *Persons* mean every natural or juridical being, susceptible to rights and obligations or of being the subject of legal relations;
- (o) *Rental* means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.
- (p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (q) *Revenue* includes taxes and fees that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) *Services* mean the duties, work, or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (s) *Tax* means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (t) *Vessels* include every type of boat, craft, or other artificial contrivance, capable of being used, as a means of transportation on water.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

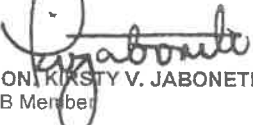
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SB Member


  
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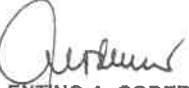
  
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SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

## 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 using 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 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;

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

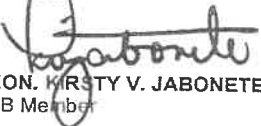
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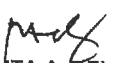
  
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SB Member

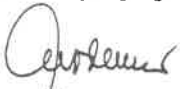
  
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Secretary to the Sanggunian

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous with 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, stockbrokers, 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 is 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 planing 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 saloons 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.

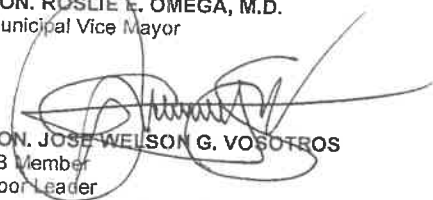
The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue,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

vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.


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

  
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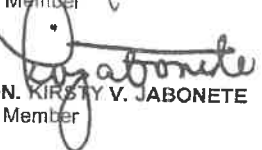
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HON. LUIS GABRIEL U. VELOSO  
SB Member

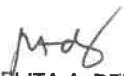
  
HON. JOEL ERME E. ROBLES  
SB Member

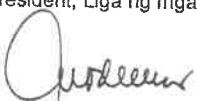
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

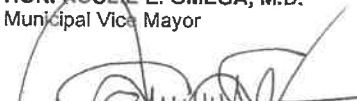
- (w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by the 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 amount's hereafter prescribed:

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

- (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, 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:

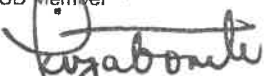
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor


  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

  
**HON. KRISTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member


  
**HON. WILLY D. BARING**  
 SB Member


| With Gross Sales/Receipts<br>For the Preceding Calendar Year: | Amount of Tax Per<br>Annum   |
|---|--|
| Less than 10,000.00   | 181.50   |
| 10,000.00 or more but less than 15,000.00                     | 242.00   |
| 15,000.00 or more but less than 20,000.00                     | 332.20   |
| 20,000.00 or more but less than 30,000.00                     | 484.00   |
| 30,000.00 or more but less than 40,000.00                     | 726.00   |
| 40,000.00 or more but less than 50,000.00                     | 907.50   |
| 50,000.00 or more but less than 75,000.00                     | 1,452.00   |
| 75,000.00 or more but less than 100,000.00                    | 1,815.00   |
| 100,000.00 or more but less than 150,000.00                   | 2,420.00   |
| 150,000.00 or more but less than 200,000.00                   | 3,025.00   |
| 200,000.00 or more but less than 300,000.00                   | 4,235.00   |
| 300,000.00 or more but less than 500,000.00                   | 6,050.00   |
| 500,000.00 or more but less than 750,000.00                   | 8,800.00   |
| 750,000.00 or more but less than 1,000,000.00                 | 11,000.00  |
| 1,000,000.00 or more but less than 2,000,000.00               | 15,125.00  |
| 2,000,000.00 or more but less than 3,000,000.00               | 18,150.00  |
| 3,000,000.00 or more but less than 4,000,000.00               | 21,780.00  |
| 4,000,000.00 or more but less than 5,000,000.00               | 25,410.00  |
| 5,000,000.00 or more but less than 6,500,000.00               | 26,812.50  |
| 6,500,000.00 or more  | at a rate not exceeding<br>thirty-seven and a half<br>(37 ½%) of 1 % |

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers 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:

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

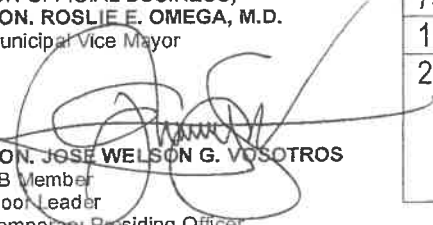
| With Gross Sales/Receipts<br>For the Preceding Calendar Year: | Tax Per Annum |
|---|---------------|
| Less than 1,000.00  | 19.80         |
| 1,000.00 or more but less than 2,000.00                       | 36.30         |
| 2,000.00 or more but less than 3,000.00                       | 55.00         |
| 3,000.00 or more but less than 4,000.00                       | 79.20         |
| 4,000.00 or more but less than 5,000.00                       | 110.00        |
| 5,000.00 or more but less than 6,000.00                       | 133.10        |



|   |   |
|---|---|
| 6,000.00 or more but less than 7,000.00         | 157.30  |
| 7,000.00 or more but less than 8,000.00         | 181.50  |
| 8,000.00 or more but less than 10,000.00        | 205.70  |
| 10,000.00 or more but less than 15,000.00       | 242.00  |
| 15,000.00 or more but less than 20,000.00       | 302.50  |
| 20,000.00 or more but less than 30,000.00       | 363.00  |
| 30,000.00 or more but less than 40,000.00       | 484.00  |
| 40,000.00 or more but less than 50,000.00       | 726.00  |
| 50,000.00 or more but less than 75,000.00       | 1,089.00  |
| 75,000.00 or more but less than 100,000.00      | 1,452.00  |
| 100,000.00 or more but less than 150,000.00     | 2,057.00  |
| 150,000.00 or more but less than 200,000.00     | 2,662.00  |
| 200,000.00 or more but less than 300,000.00     | 3,630.00  |
| 300,000.00 or more but less than 500,000.00     | 4,840.00  |
| 500,000.00 or more but less than 750,000.00     | 7,260.00  |
| 750,000.00 or more but less than 1,000,000.00   | 9,680.00  |
| 1,000,000.00 or more but less than 2,000,000.00 | 11,000.00   |
| 2,000,000.00 or more                            | at a rate not exceeding fifty percent (50%) of one percent (1%) |

  
**BERNARD JONATHAN M. REMANDABAN**  
Municipal Mayor

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
Municipal Vice Mayor

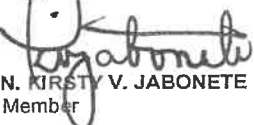
  
**HON. JOSE WELSON G. VOSOTROS**  
SB Member  
Floor Leader  
Temporary Presiding Officer


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

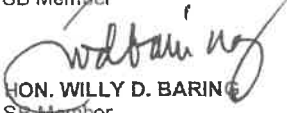
  
**HON. RICHARD V. MERONTOS**  
SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
SB Member


  
**HON. JOEL ERME E. ROBLES**  
SB Member

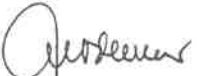
  
**HON. KIRSTY V. JABONETE**  
SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member

  
**HON. WILLY D. BARINA**  
SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
SB Member

  
**HON. RUBILITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
**VALENT NO A. CODERA**  
Secretary to the Sanggunian

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

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

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

D) On retailers.

| With Gross Sales/Receipts for the Preceding year | Rate of Tax Per Annum |
|--|-----------------------|
| 400,000.00 or less                               | 2%                    |
| More than 400,000.00                             | 1%                    |

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



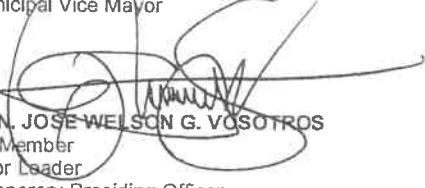
However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year do not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

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

| With Gross Sales/Receipts<br>For the Preceding Calendar Year:                        | Tax Per Annum |
|--|---------------|
| Less than 5,000.00   | 30.50         |
| 5,000.00 or more but less than 10,000.00   | 67.65         |
| 10,000.00 or more but less than 15,000.00  | 114.95        |
| 15,000.00 or more but less than 20,000.00  | 181.50        |
| 20,000.00 or more but less than 30,000.00  | 302.50        |
| 30,000.00 or more but less than 40,000.00  | 423.50        |
| 40,000.00 or more but less than 50,000.00  | 605.00        |
| 50,000.00 or more but less than 75,000.00  | 968.00        |
| 75,000.00 or more but less than 100,000.00   | 1,452.00      |
| 100,000.00 or more but less than 150,000.00  | 2,178.00      |
| 150,000.00 or more but less than 200,000.00  | 2,904.00      |
| 200,000.00 or more but less than 250,000.00  | 3,993.00      |
| 250,000.00 or more but less than 300,000.00  | 5,082.00      |
| 300,000.00 or more but less than 400,000.00  | 6,776.00      |
| 400,000.00 or more but less than 500,000.00  | 9,075.00      |
| 500,000.00 or more but less than 750,000.00  | 10,175.00     |
| 750,000.00 or more but less than 1,000,000.00  | 11,275.00     |
| 1,000,000.00 or more but less than 2,000,000.00                                      | 12,650.00     |
| 2,000,000.00 or more at a rate not exceeding fifty percent (50%) of one percent (1%) |               |

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
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HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

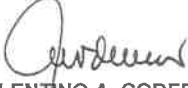
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

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

(g) On the businesses hereunder enumerated:

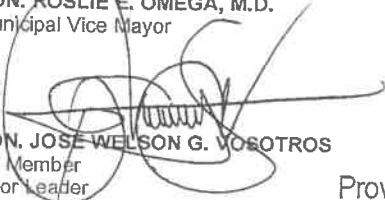
1. Cafes, cafeterias, ice cream, and other refreshment parlors, restaurants, soda fountain bars, carinderias, or food caterers;
2. Commission agents
3. Lessors, dealers, brokers of real estate;
4. On travel agencies and travel agent
5. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
6. Subdivision owners/ Private Cemeteries and Memorial Parks
7. Privately-owned markets;
8. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
9. Operators of Cable Network System
10. Operators of computer services establishment
11. General consultancy services
12. All other similar activities consist essentially of the sales of services for a fee.

| With Sales/Receipts for the Preceding Calendar<br>Year | Amount of Tax Per<br>Annum |
|--|----------------------------|
| Less than 5,000.00                                     | 30.50                      |
| 5,000.00 or more but less than 10,000.00               | 67.65                      |

|   |   |
|---|---|
| 10,000.00 or more but less than 15,000.00       | 114.95  |
| 15,000.00 or more but less than 20,000.00       | 181.50  |
| 20,000.00 or more but less than 30,000.00       | 302.50  |
| 30,000.00 or more but less than 40,000.00       | 423.50  |
| 40,000.00 or more but less than 50,000.00       | 605.00  |
| 50,000.00 or more but less than 75,000.00       | 968.00  |
| 75,000.00 or more but less than 100,000.00      | 1,452.00  |
| 100,000.00 or more but less than 150,000.00     | 2,178.00  |
| 150,000.00 or more but less than 200,000.00     | 2,904.00  |
| 200,000.00 or more but less than 250,000.00     | 3,993.00  |
| 250,000.00 or more but less than 300,000.00     | 5,082.00  |
| 300,000.00 or more but less than 400,000.00     | 6,776.00  |
| 400,000.00 or more but less than 500,000.00     | 9,075.00  |
| 500,000.00 or more but less than 750,000.00     | 10,175.00   |
| 750,000.00 or more but less than 1,000,000.00   | 11,275.00   |
| 1,000,000.00 or more but less than 2,000,000.00 | 12,650.00   |
| 2,000,000.00 or more                            | At a rate not exceeding fifty percent (50%) of one percent (1%) |

  
**BERNARD JONATHAN M. REMANDABAN**  
Municipal Mayor

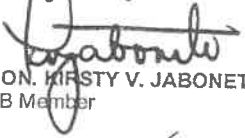
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
Municipal Vice Mayor

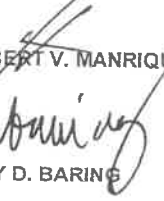
  
**HON. JOSE WELSON G. VOBOTROS**  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
SB Member


  
**HON. JOEL ERNIE E. ROBLES**  
SB Member

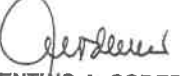
  
**HON. KIRSTY V. JABONETE**  
SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member

  
**HON. WILLY D. BARINA**  
SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
Secretary to the Sanggunian

Provided, that on any business subject to excise tax, value added tax or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the proceeding calendar year.

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

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

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

### Tax on Newly Started Businesses

**Section 2B.07. Tax on Newly Started Business.** In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

### Article B. Exemptions

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

### Article C. Situs of Tax

#### Section 2D.01. Situs of the Tax.

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

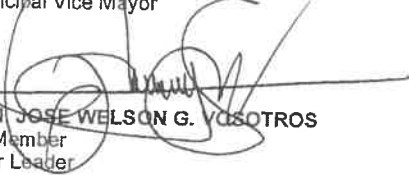
1. Principal Office - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, the Department of Trade and Industry, or other appropriate agencies as the case may be.

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

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

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

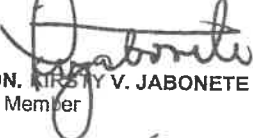
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

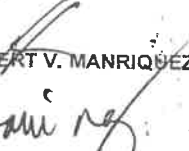
  
HON. JOSE WELSON G. YOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
SB Member/Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

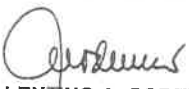
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

2. Branch or Sales Office - a fixed place in a locality that 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 that accepts orders and/or issues sales invoices independent of a branch with a sales office shall be considered 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 the highest production. For purpose of this Article, the inland fishing ground shall be considered a plantation.

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

However, on-site sales of commercial quantity made on 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 a branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
2. In cases where there is no such branch, 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 the said principal office and the tax shall accrue to the city or municipality where said principal office is located.
3. In cases where there is a factory, project office, plant, or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

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

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

Sixty percent (60%) to the city or municipality where the factory is located; and  
Forty percent (40%) to the city or municipality where the plantation is located.

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

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

  
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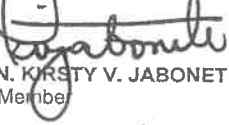
(ON OFFICIAL BUSINESS)  
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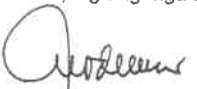
  
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Secretary to the Sanggunian

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 the case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on the situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

8. All sales made by the factory, project office, plant, or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.

- (c) Port of Loading - the city or 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 maintains in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

- (d) Route Sales - sales made by route trucks, vans, or vehicles in this municipality where a manufacturer, producer, or 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 D. Payment of Business Taxes

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

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

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

- (b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which is 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 is 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 based on the pertinent schedule.

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

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

**Section 2E.04. Administrative Provisions.**

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

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

(c) *Invoices or Receipts.* 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 receipt shall be issued to the purchaser or customer and the duplicate is to be kept and preserved by the person subject to the said tax, in his place of business for five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for the 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 monthly payment is made.

(f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation of satisfactory proof that the original receipt has been lost, stolen, or destroyed, issue a certification to the effect that

  
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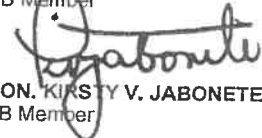
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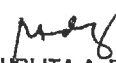
  
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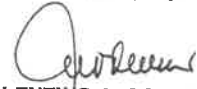
  
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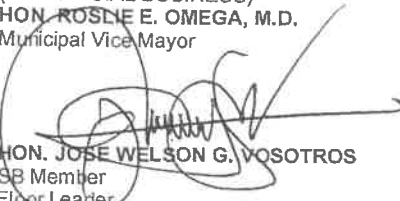
  
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the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of **One Hundred Thirty Pesos (P130.00)**.

- (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 the 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.

  
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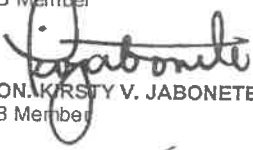
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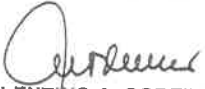
  
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For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management, and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, the 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 the address of the business on record to verify if it is 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 the 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 forms 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 is 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 E. Presumptive Income Level

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



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

**CHAPTER III. PERMIT AND REGULATORY FEES**

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

**Section 3A.01. Mayor's Permit.** All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

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

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

For purpose of the Mayor's Permit Fee, the following Philippine categories of business size are hereby adopted:

| Enterprise Scale        | Asset Limit           | Work Force   |
|-------------------------|-----------------------|--------------|
| Micro-Industry          | 150,000 and below     | No Specific  |
| Cottage Industries      | Above 150,000 to 1.5M | Less than 10 |
| Small-Scale Industries  | 1.5 to 15.M           | 10 – 99      |
| Medium-Scale Industries | 15 to 60M             | 100 – 199    |
| Large-Scale Industries  | Above 60M             | 200 or more  |

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

a) On the business subject to graduated Fixed taxes:

1. On Manufacturers/Importers/Producers:


|                         | Amount of Fee/Annum |
|-------------------------|---------------------|
| Micro Industry          | 390.00              |
| Cottage Industries      | 650.00              |
| Small-Scale Industries  | 1,040.00            |
| Medium-Scale Industries | 1,300.00            |
| Large-Scale Industries  | 2,600.00            |

2. On Banks:

|   | Amount of Fee/Annum |
|---|---------------------|
| Rural, Thrift, and Savings Banks              | 1,950.00            |
| Commercial, Industrial, and Development Banks | 5,200.00            |
| Universal Banks                               | 8,450.00            |
| Cooperative Banks (over 10M income)           | 3,900.00            |

3. On Other Financial Institutions:

|              | Amount of Fee/Annum |
|--------------|---------------------|
| Small Scale  | 1,950.00            |
| Medium Scale | 5,200.00            |
| Large Scale  | 8,450.00            |

  
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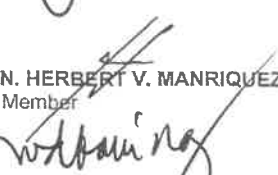
  
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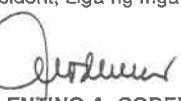
  
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4. On Contractors/Service Establishments:

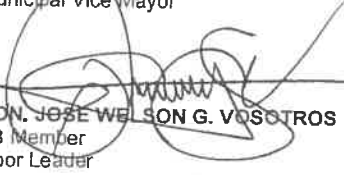
|                         | Amount of Fee/Annum |
|-------------------------|---------------------|
| Micro Industry          | 260.00              |
| Cottage Industries      | 390.00              |
| Small-Scale Industries  | 910.00              |
| Medium-Scale Industries | 1,650.00            |
| Large-Scale Industries  | 1,950.00            |

5. On Wholesalers/Retailers/Dealers or Distributors:

|                         | Amount of Fee/Annum |
|-------------------------|---------------------|
| Micro Industry          | 390.00              |
| Cottage Industries      | 650.00              |
| Small-Scale Industries  | 1,040.00            |
| Medium-Scale Industries | 1,950.00            |
| Large-Scale Industries  | 3,250.00            |

  
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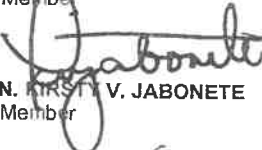
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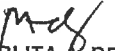
  
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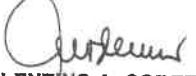
  
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6. On Transloading Operations:

|        | Amount of Fee/Annum |
|--------|---------------------|
| Medium | 3,900.00            |
| Large  | 6,500.00            |

7. Other Businesses:

|                         | Amount of Fee/Annum |
|-------------------------|---------------------|
| Micro Industry          | 390.00              |
| Cottage Industries      | 650.00              |
| Small-Scale Industries  | 1,040.00            |
| Medium-Scale Industries | 1,950.00            |
| Large-Scale Industries  | 3,250.00            |

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

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

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

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly started business:
  - a. Location sketch of the new business

- b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
- c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
- d. A certificate attesting to the tax exemption if the business is exempt
- e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
- f. Tax clearance showing that the applicant has paid his tax obligations to the municipality
- g. *Barangay* clearance/proof of filing (in case of non-issuance of *barangay* clearance within seven (7) working days from the date of filing a Mayor's Permit may be issued to the applicant
- h. Three (3) passport-size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
- j. Community Tax Certificate
- k. Contract of Lease if leasing

  
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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 (small-scale to large-scale businesses)
  - f. BIR Registration Certificate
  - g. *Barangay* Clearance
  - h. Declaration of the 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 grounds 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 some 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 for 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 the basis for the collection of the Mayor's Permit fee and the corresponding business tax.

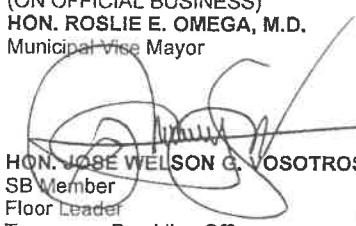
The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

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

The Municipality shall, upon presentation of satisfactory proof that the original permit has been lost, stolen, or destroyed, issue a duplicate of the permit upon the payment of **One Hundred Fifty Pesos (Php150.00)**.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

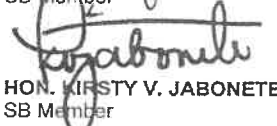
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

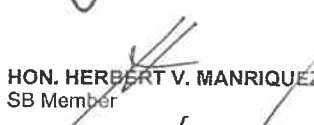
  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

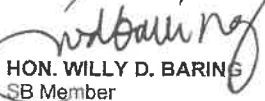
  
HON. RICHARD V. MERONTOS  
SB Member/Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member

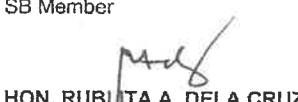
  
HON. JOEL ERME E. ROBLES  
SB Member

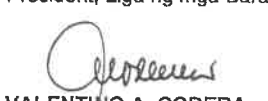
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARINS  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

(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 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 on any of the following grounds:

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

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

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

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

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

### Article B. Permit Fee 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 the Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, that all instruments of weights and measures shall 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:

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor


a) For sealing linear metric measures:

|                            | Amount of Fee |
|----------------------------|---------------|
| Not over one (1) meter     | 100.00        |
| Measure over one (1) meter | 130.00        |

(ON OFFICIAL BUSINESS)  
**HON. ROSHE E. OMEGA, M.D.**  
 Municipal Vice Mayor

b) For sealing metric measures of capacity:

|                          | Amount of Fee |
|--------------------------|---------------|
| Not over ten (10) liters | 100.00        |
| Over ten (10) liters     | 130.00        |

  
**HON. JOSE WILSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

c) For sealing metric instruments of weights:

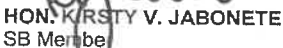
|   | Amount of Fee |
|---|---------------|
| With a capacity of not more than 30 kg.                         | 100.00        |
| With a capacity of more than 30 kg. But not more than 300 kg.   | 200.00        |
| With a capacity of more than 300 kg. but not more than 3,000 kg | 350.00        |
| With a capacity of more than 3,000 kg                           | 450.00        |

  
**HON. RICHARD V. MERONTOS**  
 SB Member Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

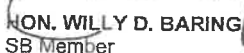
d) For sealing apothecary balances of precision - 98.00

  
**HON. KIRSTY V. JABONETE**  
 SB Member

e) For sealing scale or balance with a complete set of weights:

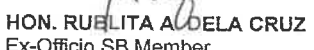
|   | Amount of Fee |
|---|---------------|
| For each scale or balance or other balances with a complete set of weights for use therewith. | 460.00        |
| For each extra weight   | 26.00         |

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

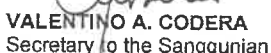
f) For each re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of **One Hundred Fifty Pesos (Php150.00)** for each instrument shall be collected.

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUELITA ALDE LA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

**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 a license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees, therefore, paid within the prescribed period shall subject the owner or user to a surcharge of one hundred percent (100%) of the prescribed fees which shall no longer be subject to interest.

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

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

he maintains his residence.

### Section 3B.06. Exemptions.

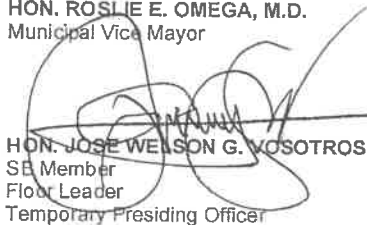
- (a) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (b) Dealers of weights and measures instruments intended for sale.

### Section 3B.07. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of 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 the instrument, it shall be destroyed at the Department of Science and technology.
- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspections and test weights and measures instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

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HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
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Floor Leader  
Temporary Presiding Officer

  
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HON. LUIS GABRIEL U. VELOSO  
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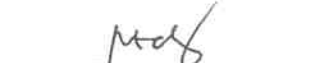
  
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SB Member


  
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SB Member

(ABSENT)  
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HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

### 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 acknowledgment 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 to make 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 furnishing services the value of which is estimated by weight or measure to possess, use or maintain 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



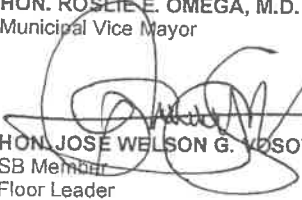
sealed or not;

- 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 above-mentioned by another.

Instruments officially sealed at some previous time which has 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.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

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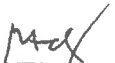
  
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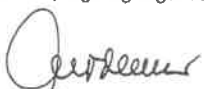
  
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SB Member

  
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HON. WILLY D. BARING  
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(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

### Section 3B.09. Penalties.

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a **fine of not less than five hundred pesos (P500.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.**

(b) Any person who shall violate the provisions of paragraph (g) of Section 3K.06 for the first time shall be subject to a **fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.**

© The owner-possessor or user of the instrument of weights and measure enumerated in paragraphs (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a **fine of not less than three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.**

### Article C. Building Permit

**Section 3C.01. Imposition of Fee.** There shall be collected from each applicant for building permit fees pursuant to National Building Code, as amended.

**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.** To obtain a building permit, the applicant shall apply 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 the Original Certificate of Title (OCT), Tax Declaration, 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) The estimated cost of the proposed work.

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed, and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by a licensed sanitary engineer or master plumber in case of a 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 in accordance with the penal provision of the Municipal Ordinance/National Building Code.

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

**Section 3D.01. Imposition of Fee.** There shall be collected the following fees for the issuance of zoning/locational clearance.

1. Single residential structure attached or detached:

|                                     |  |
|-------------------------------------|--|
| 1.1 Php 100,000 and below           | 390.00                                       |
| 1.2 Over Php 100,000 to Php 200,000 | 650.00                                       |
| 1.3 Over Php 200,000                | 600.00 + 1/10 of 1% in excess of Php 200,000 |

2. Apartments/Townhouses:

|                                   |   |
|-----------------------------------|---|
| Php 500,000 and below             | 1,560.00  |
| Over Php 500,000 to Php 2 million | 2,340.00  |
| Over Php 2 million                | 3,000.00 + 1/10 of 1% of the cost in excess of 2M regardless of the number of doors |

3. Dormitories:

|                     |   |
|---------------------|---|
| 2 million and below | 3,900.00  |
| Over Php 2 million  | 3,000.00 + 1/10 of 1% of the excess of 2M regardless of the number of doors |

4. Institutional, Project cost which is

|                     |   |
|---------------------|---|
| 2 million and below | 3,250.00  |
| Over Php 2 million  | 2,500.00 + 1/10 of 1% of the cost in excess of 2M |

5. Commercial, Industrial, Agro-Industrial Project cost of which is:

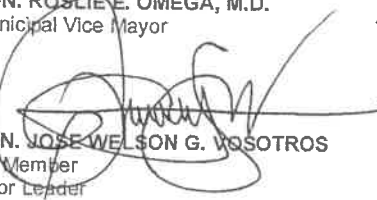
|                                     |                                       |
|-------------------------------------|---------------------------------------|
| Below Php 100,000                   | 1,560.00                              |
| Over Php 100,000 to Php 500,000     | 2,340.00                              |
| Over Php 500,000 to Php 1 million   | 3,120.00                              |
| Over Php 1 million to Php 2 million | 4,680.00                              |
| Over Php 2 million                  | 6,000.00 + 1/10 of 1% of excess of 2M |

6. Special Uses/Projects:

|                     |  |
|---------------------|--|
| Below Php 2 million | 7,800.00                                   |
| Over Php 2 million  | 6,000.00 + 1/10 of 1% cost in excess of 2M |

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

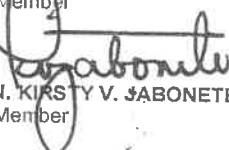
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 Temporary Presiding Officer

  
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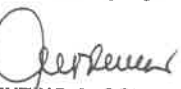
  
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(ABSENT)  
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 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**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 zoning/locational clearance.

**Article E. Permit Fee for Inspection, Verification & Approval of Subdivision Plans**

**Section 3E.01. Imposition of Fees.** There shall be collected the following fees for the processing and approval of subdivision plans

|  |              |
|--|--------------|
| 1. Approval of Subdivision Plan  |              |
| a) Preliminary Approval and Locational Clearance and (PALC) Preliminary Subdivision Development Plan (PSDP) or fraction thereof. | 650.00/ha.   |
| b) Inspection fee regardless of density.   | 1,950.00/ha  |
| 2. Final approval and Development Permit regardless of density.  | 3,900.00/ha. |
| a) Additional Fee on Floor Area of Houses and Building sold.   | 3.50/sq.m.   |
| b) Inspection fee regardless of density.<br>(Not applicable for projects inspected for PALC application)                         | 1,560.00/ha. |
| 3. Alteration of Plan (affected areas only)<br>Same as Plan Approval and Development Permit                                      | 1,300.00/ha. |
| 4. Certificate of Registration Processing Fee  | 3,250.00/ha. |
| 5. License to Sell   | 200.00       |
| 6. Additional fee on Floor Area of Houses and Buildings sold with lot  | 15.00/ sq.m. |
| a) Inspection fee  | 1,560.00     |
| 7. Certificate of Completion:  |              |
| a) Certification fee   | 200.00       |
| b) Processing fee  | 3,250.00     |
| 8. Extension of Time to Develop  | 525.00       |
| a) Inspection fee (affected areas only regardless of density)  | 1,560.00     |

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

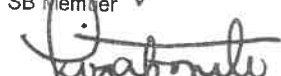
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 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

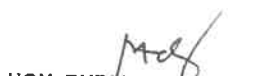
  
**HON. JOEL ERME E. ROBLES**  
 SB Member

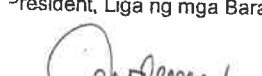
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

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

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

**Article F. Permit Fees on Motorized and Electric Tricycle Operation**

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

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

**Section 3F.02. Imposition of Fees.** There shall be collected a Five Hundred pesos franchise fee (P500.00), valid for three (3) years, payable on or before January 20 of each year of operation.

Other fees for tricycle operation:

|               |             |
|---------------|-------------|
| 1: Filing fee | 300.00/unit |
|---------------|-------------|

|                                     |        |
|-------------------------------------|--------|
| 2. Filing fee for amendment of MTOP | 100.00 |
| 3. Plate (Body) Number              | 100.00 |

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

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

  
**BERNARD JONATHAN M. REMANDABAN**  
Municipal Mayor

**Section 3F.04. Administrative Provisions.** Rules and regulations in the operation and franchising of motorized and electric tricycles shall be in accordance with Article XIII of Municipal Ordinance No. 2020-11, otherwise known as "An Ordinance Enacting the Traffic and Transportation Code of the Municipality of Tabango, Province of Leyte.

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
Municipal Vice Mayor

Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.

  
**HON. JOSE WILSON G. VOSOTROS**  
SB Member  
Floor Leader  
Temporary Presiding Officer

Operators who intend to stop service completely or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan.

  
**HON. RICHARD V. MERONTOS**  
SB Member/Deputy Floor Leader

Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH except if there is no alternative route.

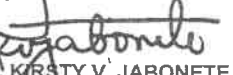
  
**HON. LUIS GABRIEL J. VELOSO**  
SB Member

Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.


  
**HON. JOEL ERME E. ROBLES**  
SB Member

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

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

  
**HON. KIRSTY V. JABONETE**  
SB Member

**Section 3G.01. Imposition of Fee.** There shall be collected from the owner of a pedaled tricycle operated within the municipality, permit fee of **P75.00 per unit** per annum.

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member


**Section 3G.02. Time of Payment.** The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycles acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

  
**HON. WILLY D. BARING**  
SB Member


**Section 3G.04. Administrative Provisions.**

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
SB Member

(a) A metal plate or sticker shall be provided by the Local Government Unit to the pedaled tricycle for identification purposes for **P50.00 per unit**.

  
**HON. RUBLITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

(b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name, and address of the owner, and the number of the permit plate.

  
**VALENTINO A. CODERA**  
Secretary to the Sanggunian

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

**Section 3H.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 takes care of bets from owners of both gamecocks and those of other bettors before he orders the commencement of the cockfight and 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 3H.02. Imposition of Fees.** There shall be collected following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

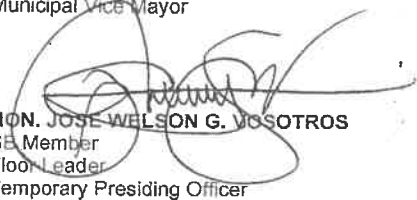
  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

- a) From the owner/operator/licenses of the cockpit:

|                           |          |
|---------------------------|----------|
| Application filing fee    | 1,500.00 |
| Annual cockpit permit fee | 5,000.00 |

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

- b) From cockpit personnel:

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

|                                |          |
|--------------------------------|----------|
| Promoters/Hosts                | 1,000.00 |
| Pit Manager                    | 350.00   |
| Referee                        | 300.00   |
| Bet Taker "Kristo/Llamador"    | 300.00   |
| Bet Manager "Maciador/Kasador" | 300.00   |
| Gaffer "Mananari"              | 300.00   |
| Cashier                        | 300.00   |
| Derby (Matchmaker)             | 300.00   |

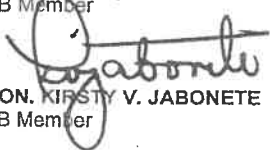
  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

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


  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

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

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

  
**HON. KIRSTY V. JABONETE**  
 SB Member


**Section 3H.04. Administrative Provisions.**

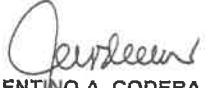
  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

- (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.
- (a) Establishment of the cockpit. There should only be one (1) licensed cockpit to be allowed to operate in the municipality, which shall be operated and maintained by one cocker's association organized for such purpose.
- (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 200 meters or near existing residential or commercial areas, hospitals, school buildings, churches, or other public buildings. Owners, lessees, or operators of cockpits that 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) Cockfighting should be held only *once a week, during Sundays, legal holidays*, except during fiesta celebrations when it is allowed for three (3) successive days even if it falls on working days to coincide with the regular date of the celebration.

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

(f) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

**Section 3H.05. Renewal of Mayor's Permit.**

Cocker's association whose permit to operate the cockpit has expired, revoked, or surrendered, as the case may be, may continue to operate and renew their permit upon paying the corresponding taxes, and fees. Provided, that the following documents shall be submitted to the Office of the Municipal Mayor, to wit:


1. Latest audited Financial Statement of the association.
2. List of Incumbent Officers and Members.
3. Names of accountable officers managing the association within the renewable period.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

**Section 3H.06. 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.

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

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

  
**HON. JOSE WILSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

**Section 3I.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.

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

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

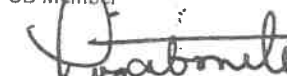
a) Special Cockfights (Pintakasi)

|          |          |
|----------|----------|
| Sitio    | 500.00   |
| Barangay | 1,000.00 |

**HON. JOEL ERME E. ROBLES**  
 SB Member

b) Special Derby Assessment from Promoters:

|                  |          |
|------------------|----------|
| Two-Cock Derby   | 3,000.00 |
| Three-Cock Derby | 4,000.00 |
| Four-Cock Derby  | 5,000.00 |
| Five-Cock Derby  | 6,000.00 |

  
**HON. KRISTY V. JABONETE**  
 SB Member

**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

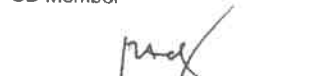
**Section 3I.03. Imposition of Tax.**

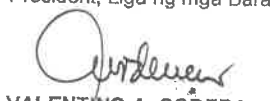
|                    |              |
|--------------------|--------------|
| Regular Cockfights | 50.00/fight  |
| Derby              | 100.00/fight |

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

**Section 3I.04. Disposition of Taxes, fees.** The Municipal Treasurer or his/her duly authorized representative collects directly the taxes and fees from cockpits and cockfights. The corresponding share of the barangay shall be transferred to the barangay concerned at the end of the month. The proceeds of the taxes and charges excluding the mayor's permit fee shall be apportioned as follows:

- (a) Forty Percent (40%) shall accrue to the general fund of the municipality;
- (b) Sixty Percent (60%) shall accrue to the general fund of the barangay where the cockfighting is being held.

  
**HON. RUBILITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 3I.05. 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 3I.06. Administrative Provisions.**

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this

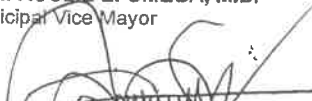


municipality only in licensed cockpits during Sundays and legal holidays and local fiestas for not more than three (3) days. It may also be held during municipal, Agricultural, commercial, or industrial fairs, carnivals, or expositions for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival, or exposition shall be allowed within the month if there is 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 the entertainment of tourists or charitable purposes, subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or 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 a licensed cockpit. 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.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

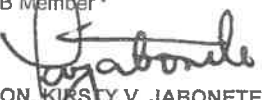
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
SB Member/Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member

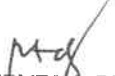
  
HON. JOEL ERME E. ROBLES  
SB Member


  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

**Section 31.07. 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 J. Permit Fee on Occupation/Calling Not Requiring Government Examination**

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

| Occupation or Calling   | Rate of Fee/Annum |
|---|-------------------|
| a) On employees and workers generally Considered "Offensive and Dangerous Business Establishments"  | 175.00            |
| b) On employees and workers in commercial establishments who cater to or attend to the daily needs of the inquiring or paying public  | 175.00            |
| c) On employees and Workers in food or eatery establishments  | 175.00            |
| d) On employees and workers in night or night and day establishment   | 175.00            |
| e) All occupations or calling subject to periodic inspection, surveillance, and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, 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, painter, musician, | 175.00            |

pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress, and welder

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

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

a. Employees or workers in a 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 or refrigerating plants; delivery and messenger services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware; pest control services; printing and publishing houses; service station; slaughterhouses; textile stores; warehouses; and parking lots.
- (3) Employees and workers in other industrial and manufacturing firms or commercial establishments are normally exposed to excessive heat, light, noise, cold, and other environmental factors which endanger their physical and health well-being.

(b) Employees and workers in the 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 utility corporation, except transportation companies; and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.

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

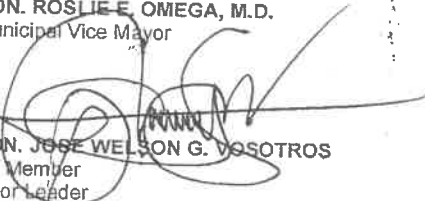
- (1) Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlors, restaurants, sari-sari stores, and soda fountains;
- (2) Stallholders, employees, and workers in public markets;
- (3) Peddlers of a cook or uncooked foods;
- (4) All other food peddlers, including peddlers of seasonal merchandise.

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

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

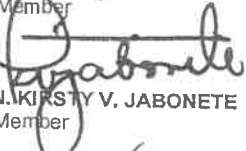
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELTON G. VOSOTROS  
SB Member  
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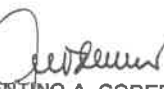
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

agencies; supper clubs and all other business establishments 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, waitresses, waiters, entertainers, or hospitality girls 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.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

(e) All other employees and persons who exercise their profession, occupation, or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 3J.01.

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Section 3J.04. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer of this municipality upon the filing of the application for the first time and annually thereafter within the first twenty (20) days from the date of their birth month. The permit fee is payable for every separate or district occupation or calling engaged in. The employer shall advance the fees to the Municipality for its employees.

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

**Section 3J.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.

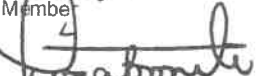
  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

In case of a 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.

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

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

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

  
**HON. KIRSTY V. JABONETE**  
 SB Member

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

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

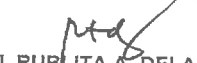
**Section 3J.06. Administrative Provisions.**

- (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 and their data for reference purposes.
- (b) Persons engaged in the above-mentioned occupation or calling with a valid Mayor's Permit shall be required to surrender such permit and corresponding Official Receipt for the payment of fees to the Municipal Treasurer and the Municipal Mayor, respectively, for cancellation upon retirement or cessation of the practice of the said occupation or calling.

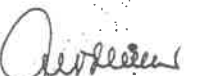
  
**HON. WILLY D. BARINGS**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

**Article K. Registration and Transfer Fees on Large Cattle**

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

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

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 3K.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:

|                                      | Amount of Fee |
|--------------------------------------|---------------|
| a) For Certificate of Ownership      | 250.00        |
| b) For Certificate of Transfer       | 350.00        |
| c) For Registration of Private Brand | 150.00        |

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

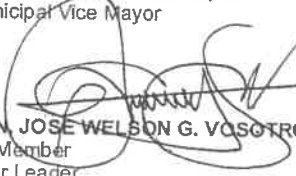
**Section 3K.03. Time and Manner of Payment.** The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

**Section 3K.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 a 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.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

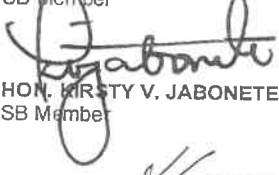
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

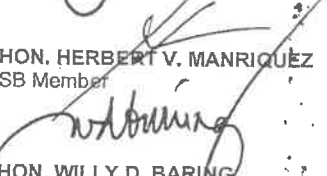
  
**HON. JOSE WELTON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOB**  
 SB Member Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

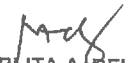
  
**HON. JOEL ERME E. ROBLES**  
 SB Member

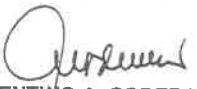
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 3K.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 L. Fees on Impounding of Astray Animals**

**Section 3L.01. Definitions.** 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, provincial, municipal, or barangay streets, parks, plazas, and other places open to the public.
- (c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.
- (d) *Large Cattle* include horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

**Section 3L.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:

|                      | Amount of Fee |
|----------------------|---------------|
| a) Large Cattle      | 500.00/day    |
| b) All other animals | 300.00/day    |

**Section 3L.03. Time of Payment.** The impounding fee shall be paid to the Municipal Treasurer before the release of the impounded animal to its owner.

**Section 3L.04. Administrative Provisions.**

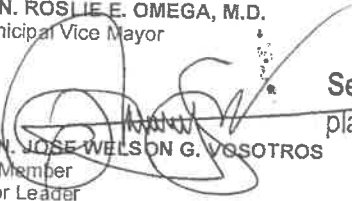
- (a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound stray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the

impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

- (b) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:
1. The Municipal Treasurer shall post a notice for five (5) days in conspicuous places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
  2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
  3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement, and conduct of the 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 five (5) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

**Section 3L.05. Penalty.** Owners whose animals are caught astray and incurring damages to plants and properties shall be penalized under the penalties stipulated in the Astray Animal ordinance:

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

**Section 3M.01. Imposition of Fees.** There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operators of said machinery, renting out said equipment in this municipality.

|   | Rate of Fee/Annum |
|---|-------------------|
| a) Hand tractors  | 350.00            |
| b) Light Tractors   | 650.00            |
| c) Heavy Tractors   | 1,000.00          |
| d) Bulldozer  | 1,950.00          |
| e) Forklift   | 1,950.00          |
| f) Heavy Graders  | 1,950.00          |
| g) Light Graders  | 1,300.00          |
| h) Mechanized Threshers   | 650.00            |
| i) Cargo Truck  | 1,300.00          |
| j) Dump Truck   | 1,300.00          |
| k) Road Rollers   | 1,950.00          |
| l) Payloader  | 1,950.00          |
| m) Prime movers/Flatbeds  | 1,950.00          |
| n) Backhoe  | 1,950.00          |
| o) Rock crusher   | 1,950.00          |
| p) Batching Plant   | 1,950.00          |
| q) Transit/Mixer Truck  | 1,950.00          |
| r) Crane  | 1,950.00          |
| s) Rice Transplanter  | 350.00            |
| t) Other agricultural machinery or heavy equipment not enumerated above | 1,950.00          |

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

**Section 3M.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 the name and address of the owner.

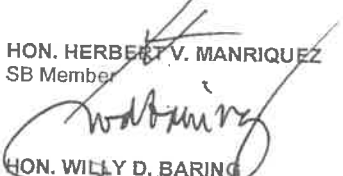
**Article N. Permit and Inspection Fee on Machinery and Engines**

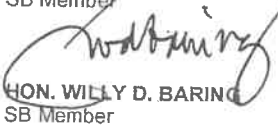
  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member


  
**HON. JOEL ERME E. ROBLES**  
 SB Member

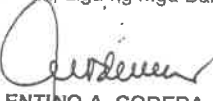
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARIN**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 3N.01. Imposition of Fee.** - There shall be imposed an annual inspection fee on internal combustion engines, generators, and other machines under the following schedules:

(a) Internal combustibles engines:

|  |        |
|--|--------|
| 2 HP and below                         | 200.00 |
| 5HP and below but not lower than 3 HP  | 260.00 |
| 10HP and below but not lower than 5 HP | 325.00 |
| 14HP and below but not lower than 10HP | 390.00 |
| Above 15HP                             | 455.00 |

(b) Other stationery engines or machines:

|  |        |
|--|--------|
| 3 HP and below                         | 195.00 |
| 5HP and below but not lower than 3 HP  | 260.00 |
| 10HP and below but not lower than 5 HP | 325.00 |
| 14HP and below but not lower than 10HP | 390.00 |
| Above 15HP                             | 460.00 |

(c) Electrical generators and other machines propelled by electric motors will be levied at the same rates found in subsection (1).

**Section 3N.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 a person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or every quarter as the case may be.

**Section 3N.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 O. Permit Fee for the Storage of Flammable and Combustible Materials**

**Section 3O.01. Imposition of Fee.** There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a) Storage of gasoline, diesel, fuel, kerosene, and similar products:

|                          |          |
|--------------------------|----------|
| 499 liters & below       | 650.00   |
| 500 to 2,000 liters      | 1,040.00 |
| 2,001 to 5,000 liters    | 1,300.00 |
| 5,001 to 20,000 liters   | 1,950.00 |
| 20,001 to 50,000 liters  | 2,340.00 |
| 50,001 to 100,000 liters | 2,600.00 |
| Over 100,000 liters      | 3,250.00 |

b) Storage of coal deposits:

|                   |          |
|-------------------|----------|
| Below 100 tons    | 2,000.00 |
| 100 tons or above | 6,500.00 |

c) Storage of combustible, flammable, or explosive


2,600.00

d) Substance not mentioned above

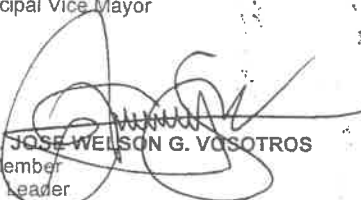
650.00

**Section 3O.02. Time of Payment** - The fees imposed in this Article shall be paid to the Municipal Treasurer after the issuance of the "Fire Safety Inspection Certificate" by the Chief of the Fire Station, BFP, or his authorized representative and upon renewal of the same every year thereafter within the first twenty (20) days of January.

**Section 3O.03. Administrative Provisions.**

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELLSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
SB Member/Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

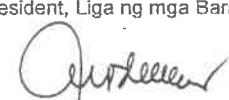
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

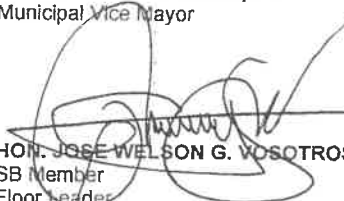
  
VALENTINO A. CODERA  
Secretary to the Sanggunian



- a. No person shall keep or store at his place of business or elsewhere in the municipality any flammable, combustible, or explosive substance without first securing a permit therefor from the Mayor thru the Chief of the Fire Station, BFP, gasoline, diesel fuel, or naphtha not exceeding the quantity of one hundred (100) liters kept in the tank of motor vehicles or other mechanical engines shall be exempt from the permit fee herein imposed.
- b. The Chief of the Fire Station, BFP, or his duly authorized representative shall conduct an annual and periodic inspection of all business establishments and buildings to determine the propriety of existing fire safety and prevention devices or equipment as well as their compliance to fire safety rules and regulations.
- c. The Chief of the Fire Station, BFP shall issue the necessary rules and regulations for the implementation of this Article. Such rules and regulations shall be enforceable until rescinded, modified, or revoked by the Provincial Fire Marshall.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer


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

**Section 3P.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:

- 1) For construction - ₱30.00 /sq.m. per week or fraction thereof
- 2) Others - 8.00/sq.m. per day

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

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

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

  
**HON. JOEL ERNIE E. ROBLES**  
 SB Member

**Section 3P.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.

  
**HON. KIRSTY V. JABONETE**  
 SB Member

**Article Q. Permit Fee for Excavation**

**Section 3Q.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 the municipality.

- a) For crossing streets with concrete pavement:


|   | Amount of Fee       |
|---|---------------------|
| a. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)                           | 300.00              |
| b. Over 12 sq. m.   | 20.00/ sq.m.        |
| c. For crossing across the base of streets with concrete pavement, per linear meter (boring method) | 150.00/linear meter |

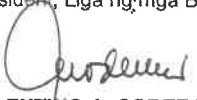
- b) For crossing streets with asphalt pavement:

|   | Amount of Fee      |
|---|--------------------|
| A. Minimum fee (0.80 m x 8 m)   | 200.00             |
| B. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m) | 15.00/linear meter |


- C) For crossing the streets with gravel pavement:

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

|  | Amount of Fee      |
|--|--------------------|
| a) Minimum fee   | 150.00             |
| b) Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters) | 15.00/linear meter |

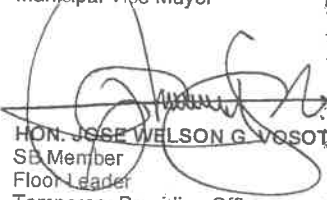
  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

D) For crossing existing curbs and gutters resulting in the damage 390.00

(e) Additional fee for every day of delay In excess of the excavation period provided in the Mayor's permit 150.00/day

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Section 3Q.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, before the excavation.


  
**HON. JOSE WILSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

A cash deposit in an amount equal to **P5,000.00** shall be deposited under the trust fund 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 ten (10) days after the purpose of the excavation is accomplished.

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

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

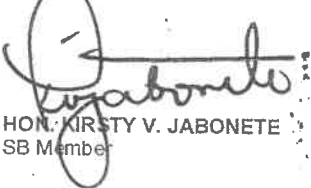
- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Tabago unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- (b) The Municipal Engineer/Municipal 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) To protect the public from any danger, appropriate signs must be placed in the area where work is being done.

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member


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

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

**Section 3R.01. Imposition of Fee.** There shall be collected a Mayor's Permit Fee of P250.00 on every circus and other parade using banners, floats, or musical instruments carried on in this municipality.

  
**HON. KIRSTY V. JABONETE**  
 SB Member

**Section 3R.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 two (2) days before the scheduled date of the circus or parade and such activity shall be held.

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member


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

  
**HON. WILLY D. BARING**  
 SB Member

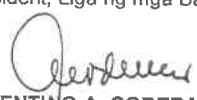
**Section 3R.04. Administrative Provisions.**

- 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, and 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 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.

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

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

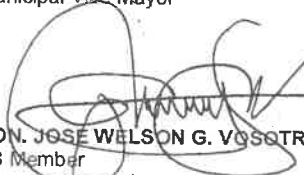
  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 3S.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 thereof for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

|   | Amount of Fee |
|---|---------------|
| 1. Conferences, meetings, rallies, and demonstrations outdoor, in parks (except at Tabango Freedom Park), plazas, roads/streets | 300.00        |
| 2. Dances and Coronation ball   | 300.00        |
| 3. Promotional sales  | 1,000.00      |
| 4. Other Group Activities   | 300.00        |

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

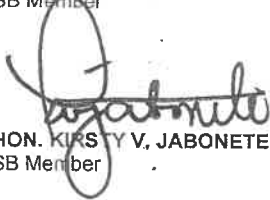
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member


  
**HON. JOEL ERNIE E. ROBLES**  
 SB Member

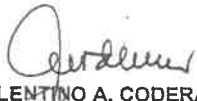
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

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

**Section 3S.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 3S.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 T. Permit Fee on Filmmaking

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

|                              | Rate of Fee/Filming    |
|------------------------------|------------------------|
| a) Commercial movies         | 10,000.00/film         |
| b) Commercial advertisements | 5,000.00/advertisement |
| c) Documentary film          | 1,000.00/film          |
| d) Videotape coverage        | 500.00/coverage        |

**Section 3T.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 U. Permit Fee on Operators of Public Utility Vehicles

**Section 3U.01. Imposition of Fee.** There shall be collected the following permit fees:

|                                     |                    |
|-------------------------------------|--------------------|
| Air-conditioned buses               | Php900.00 per unit |
| Buses without air conditioning unit | 600.00 per unit    |
| "Mini" buses                        | 450.00 per unit    |
| Jeepneys/AUVs                       | 150.00 per unit    |
| Taxi/V-Hire                         | 300.00 per unit    |

**Section 3U.02. Time of Payment.** The fee imposed herein shall be paid within the first twenty (20) days on a quarterly, semi-annual, or annual basis.

### 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 copies of official records and documents from the offices of this municipality.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

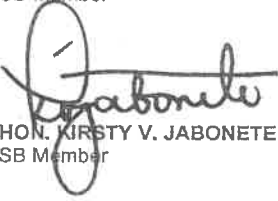
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor


  
**HON. JOSE WELSON G. VOSOTROS**  
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 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member


  
**HON. JOEL ERME E. ROBLES**  
 SB Member

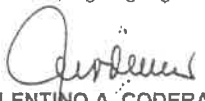
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

|   | Amount of Fee              |
|---|----------------------------|
| a. For certified copies of any papers or records  | 100.00/document            |
| b. Verification of records  | 75.00/record               |
| c. Mayor's Clearance fee  | 100.00                     |
| d. Processing fee   | 100.00/copy                |
| e. Certification fee  | 100.00                     |
| f. <b>Certificate of No. Objection:</b><br>➤ Inventory of Tree plantation<br>➤ Re-inventory of tree plantation<br>➤ Registration of tree plantation | 100.00/tree                |
| g. Certificate of No Objection of Cutting of Trees:<br>➤ <b>Native tree</b><br>➤ <b>Non-Native tree</b>   | 150.00/tree<br>100.00/tree |
| h. Photocopy or any other copy produced by copying machine per page:  |                            |
| i. Short size   | 2.00/copy                  |
| ii. Long size   | 2.50/copy                  |

**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 collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

A. Delayed Registration:

|   |        |
|---|--------|
| 1) Late Registration Fee (Birth, Death, Marriage) | 250.00 |
| 2) Form Fee (Birth, Death, Marriage)              | 50.00  |
| 3) Affidavit Fee                                  | 100.00 |
| 4) Migrant Petition Fee (Out-of-Town)             | 100.00 |
| 5) Endorsement Fee                                | 200.00 |

B. RA 9048 and RA 10172:

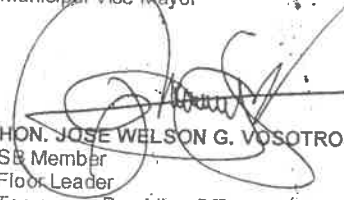
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|--|----------|
| a. Filing Fee for Change of First Name (CFN)-RA 9048 | 3,000.00 |
| b. Filing for CCE-Sex, Month, Day (RA 10172)         | 3,000.00 |
| c. Migrant Petition Fee (Out-of-Town-CFN)            | 1,000.00 |
| d. Migrant Petition Fee (Out-of-Town- CCE)           | 500.00   |
| e. Filing Fee for Correction of Clerical Error (CCE) | 1,000.00 |
| f. Mailing Fee                                       | 200.00   |
| g. Endorsement Fee                                   | 200.00   |
| h. Affidavit Fee                                     | 100.00   |

C) Registration of Legal Instruments:

|  |        |
|--|--------|
| 1. Affidavit to Use the Surname of the Father through RA 9255  | 500.00 |
| 2. Affidavit of Acknowledgement/Affidavit of Admission of Paternity/Affidavit Recognizing Natural Children | 500.00 |

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

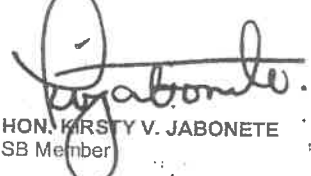
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

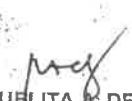
  
**HON. JOEL ERIVE E. ROBLES**  
 SB Member

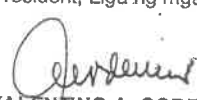
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. QCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

|  |          |
|--|----------|
| 3. Affidavit of Legitimation by Subsequent Marriage of Natural Parents | 500.00   |
| 4. Voluntary Emancipation of a Minor Child                             | 100.00   |
| 5. Supplemental Report of Birth  | 200.00   |
| 6. Option/Election to Philippine Citizenship                           | 2,000.00 |
| 7. Certificate of Naturalization                                       | 2,000.00 |
| 8. Affidavit/Oath of Allegiance of Wife or Children of a Citizen       | 2,000.00 |
| 9. Certificate of Legal Capacity to Marry                              | 1,000.00 |
| 10. Affidavit of Reappearance  | 1,000.00 |
| 11. Certificate of Repatriation  | 1,000.00 |
| 12. Authorization/Ratification of Artificial Insemination              | 1,000.00 |
| 13. Registration of other legal instruments                            | 500.00   |

D) Updating Records and Registration of Court Decrees

|  |          |
|--|----------|
| a) Adoption  |          |
| i. Foreign Adoption  | 2,000.00 |
| ii. Local Adoption   |          |
| a. If both parents for joint adoption are, or if the lone adopter is the natural/biological parent | 500.00   |
| B) Annulment of Marriage   | 500.00   |
| C) Legal Separation  | 500.00   |
| D) Declaration of Absolute Nullity of marriage   | 500.00   |
| E) Annotation of Divorce   | 500.00   |
| F) Annotation of Civil Registry Records of Foreign Document registered in Manila Civil Registry    | 500.00   |
| G) Correction of Entry/ies through Court Proceedings   | 500.00   |
| H) Correction of Name, Day, Month, and Year through Court Proceedings                              | 1,000.00 |
| I) Court Decision recognizing or acknowledging Natural children/impugning/denying recognition      | 500.00   |
| J) Judicial determination of paternity   | 500.00   |
| K) Court decision/order on the Custody of minors and Guardianship                                  | 500.00   |
| L) Aliases   | 1,000.00 |
| M) Naturalization by Court Proceedings   | 2,000.00 |
| N) Repatriation/Voluntary Renunciation of Citizenship through Court                                | 2,000.00 |
| O) Court Declaration of Presumptive Death  | 500.00   |
| P) Registration of other Court Orders/Judicial Decrees   | 500.00   |

E) Marriage:

|   |          |
|---|----------|
| 1. For Filipino Applicant:  |          |
| a. Pre-marriage Counselling Fee   | 200.00   |
| b. Marriage Application   | 250.00   |
| c. Marriage License Fee   | 198.00   |
| d. Marriage License Fee Receipt   | 2.00     |
| e. Solemnization Fee  | 300.00   |
| 2. For Foreigner Applicant – Legal Capacity Registration (Additional requirement) | 1,000.00 |

F) Verification Fee 75.00

G) Certification Fee/Certified True copy 100.00

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

- (a) Issuance of certified copies of documents for official use at the request of a competent court with an official request stating the purpose.
- (b) Issuance of certified copies of birth certificates of children reaching school age when such certificates are required for admission to the primary grades upon request by a public school.
- (c) Burial permit of a pauper, per the recommendation of the Municipal Mayor.

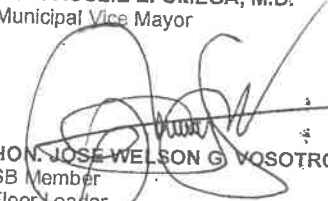
  
**BERNARD JONATHAN M. REMANDARAN**  
 Municipal Mayor

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

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Section 4B.04. Administrative Provision.** A marriage license shall not be issued unless a certification is issued by the Pre-Marriage Orientation and Counselling that the applicants have undergone orientation, and or counseling.

**Article C. Police Clearance Fee**

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

**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 the following fees:

|   |        |
|---|--------|
| a. For employment, scholarship, study grant, and other purposes not hereunder specified | 150.00 |
| b. For a change of name   | 150.00 |
| c. For the application for Filipino citizenship   | 800.00 |
| d. For passport or visa application   | 300.00 |
| e. For a firearm permit application   | 300.00 |
| f. For PLEB clearance   | 150.00 |

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

**Section 4C.02. Time of Payment.** The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for a police clearance certificate.

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

**Article D. Sanitary Inspection Fee**

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

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

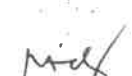
  
**HON. KIRSY V. JABONETE**  
 SB Member

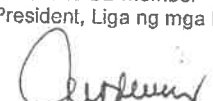
|   |        |
|---|--------|
| a) House for rent   | 260.00 |
| b) For each business, industrial, or agricultural establishment:    |        |
| i. With an area of 25 sq.m. or more but less than 50 sq.m.          | 200.00 |
| ii. With an area of 50 sq.m. or more but less than 100 sq.m.        | 260.00 |
| iii. With an area of 100 sq.m. or more but less than 200 sq.m.      | 325.00 |
| iv. With an area of 200 sq.m. or more but less than 500 sq.m.       | 390.00 |
| v. With an area of 500 sq.m. or more but less than 1000 sq.m.       | 455.00 |
| vi. With an area of 1,000 sq.m. or more                             | 520.00 |
| c) Private offices/non-business establishments & Government offices | 200.00 |

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 4D.02. Time of Payment.** The fees imposed in this Article shall be paid to the Municipal Treasurer upon the 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/her duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, 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**.

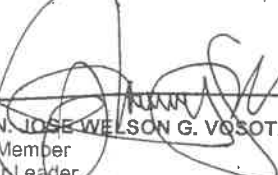
  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

**Article E. Service Fee for Health Examination**

**Section 4E.01. Imposition of Fee.** There shall be collected a fee of **One Hundred Pesos (P100.00)** from any person who is given a physical examination by the Municipal Health Officer or his/her duly authorized representative, as required by existing ordinances.

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Section 4E.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer or his/her authorized representative before the physical examination is conducted and the medical certificate is issued.

  
**HON. JOSE WELTON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

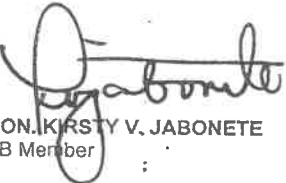
**Section 4E.03. Administrative Provision.**

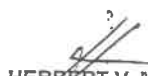
- a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six (6) months thereafter.
  - a.1) Food establishments – establishments where food or drinks are manufactured, processed, stored, sold, or served.
  - a.2) Public swimming pools or bathing places.
  - a.3) Dance schools, dance halls, and nightclubs (including dance instructors, hostesses, cooks, bartenders, waitresses, etc.)
  - a.4) Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
  - a.5) Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
  - a.6) Hotel, motels and apartments, lodging, boarding or tenement houses, and condominiums.
- b) Owners, managers, or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and copies of the medical certificates issued indicating the name of the applicant, the date, and the purpose for which the examination was made.

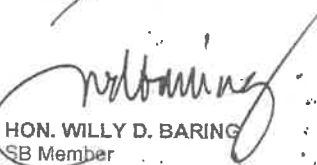
  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
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 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

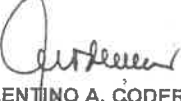
**Section 4E.04. Penalty.** A **fine of One Thousand Pesos (P1,000.00)** shall be paid by the owner, manager, or operators of the establishments for each employee found to be without the necessary medical certificates.

**Article F. Garbage Collection Fees**

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


(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. GODERA**  
 Secretary to the Sanggunian

|  |          |
|--|----------|
| 1) Manufacturers, Millers, Assemblers, Processors, and Similar Businesses: |          |
| a) Not more than 100 sq. m.  | 1,200.00 |
| b) More than 100 sq. m.  | 2,000.00 |
| 2) Hotels, Apartments, Motels, and Lodging Houses:                         |          |
| a) Not more than 100 sq. m.  | 400.00   |
| b) More than 100 sq. m.  | 600.00   |
| 3) Restaurants, Day and Night Clubs, Cafes, and Eateries:                  |          |

|  |        |
|--|--------|
| a) Not more than 50 sq. m.                                   | 400.00 |
| b) More than 50 sq. m.                                       | 600.00 |
| 4) Hospitals, Clinics, Laboratories, and similar businesses: |        |
| a) Not more than 10 sq. m.                                   | 400.00 |
| b) More than 10 sq. m.                                       | 600.00 |
| 5) Movie houses and Retailers:                               |        |
| a) Not more than 10 sq. m.                                   | 400.00 |
| b) More than 10 sq. m.                                       | 600.00 |
| 6) Hardware, Groceries, Malls, Warehouses                    | 850.00 |
| 7) Other Businesses not mentioned above:                     |        |
| a) Not more than 10 sq. m.                                   | 400.00 |
| b) More than 10 sq. m.                                       | 600.00 |

  
**BERNARD JONATHAN M. REMANDEAN**  
Municipal Mayor

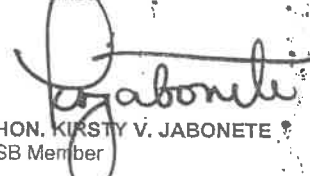
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
Municipal Vice Mayor


  
**HON. JOSE WELSON G. YOSOTROS**  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
SB Member

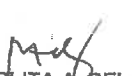
  
**HON. JOEL ERVE E. ROBLES**  
SB Member

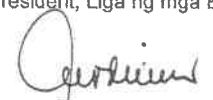
  
**HON. KIRSTY V. JABONETE**  
SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member

  
**HON. WILLY D. BARING**  
SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
SB Member

  
**HON. RUBILITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
Secretary to the Sanggunian

**Section 4F.02. Time of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer or his/her authorized representative upon application.

**Section 4F.03. Administrative Provisions.**

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

**Article G. Dog Vaccination Fees**

**Section 4G.01. Imposition Fee.** There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty Pesos (P50.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

**Section 4G.02. Time of Payment.** The fee shall be paid to the Municipal treasurer before the vaccination of the dog in close coordination with the Municipal Agricultural Office.

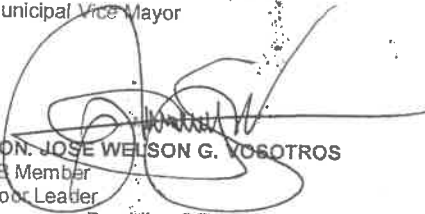
**Section 4G.03. Administrative Provisions.**

1. Vaccination Against Rabies – means the inoculation of a dog with a rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by a trained individual from BAU, Provincial Veterinarian Office, and Municipal Agriculture Office.
  - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
  - (b) During the 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.
2. It shall be the duty of each trained vaccination when vaccinating any dog to complete a certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
  - (a) Owner's name, address, and telephone number if any

- (b) Description of the 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

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

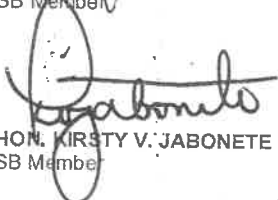
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELISON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

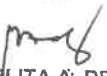
  
**HON. JOEL ERME E. ROBLES**  
 SB Member

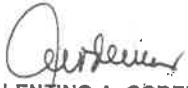
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

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 and 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 it to a distinguished collar tag as proof of registration.

5. Elimination of Unregistered Dog – Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

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

The licensed veterinarian, trained vaccinator, the Municipal Rabies Control Authority, or a police officer may enter any land to seize or exterminate a dog that is liable to be seized under this section.

The Municipal Agriculturist is tasked to determine the age of the dogs.

6. Reporting of Biting Incidents - The owner of a dog that 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 that 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, Provincial 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 (P1,500.00) Pesos without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the Municipal Agriculture Office to administer this ordinance and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Agriculture Office.

#### ARTICLE H. COMMUNITY E-CENTER (Tech4Ed) SERVICE FEES

##### Section 4H.01. Imposition of Fees.

|                              |       |
|------------------------------|-------|
| <b>1. Encoding Services:</b> |       |
| Long size                    | 20.00 |
| Short size                   | 15.00 |
| <b>2. Printing Services:</b> |       |
| Long size (plain text black) | 2.50  |

|                                  |      |
|----------------------------------|------|
| Short size (plain text black)    | 2.00 |
| Long size (plain text w/ color)  | 4.00 |
| Short size (plain text w/ color) | 3.00 |
| Long size (picture only)         | 8.00 |
| Short size (picture only)        | 6.00 |

**Section 4H.02. Time of Payment.** Service fees under Section 4H.01 shall be paid at the Community e-Center and shall be remitted to the Office of the Municipal Treasurer daily.

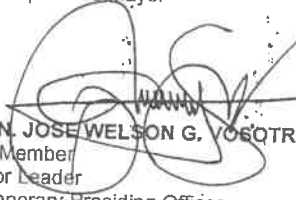
  
**BERNARD JONATHAN M. REMANDABAN**  
Municipal Mayor

**Section 4H.03. Administrative Provisions.** The CeC Manager/Alternate Manager shall keep a logbook for its daily collections to be verified by the Office of the Municipal Treasurer upon remittance:

**ARTICLE I. TERMINAL FEES  
(TABANGO LAND TRANSPORT TERMINAL)**

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
Municipal Vice Mayor

**Section 4I.01. Imposition of Fees.** There shall be collected terminal fees for every Public Utility Vehicle passing through the Tabango Land Transport Terminal. A corresponding Cash Ticket shall be issued by the Terminal Collector with the following rates:

  
**HON. JOSE WELSON G. VOSOTROS**  
SB Member  
Floor Leader  
Temporary Presiding Officer


|                             |           |
|-----------------------------|-----------|
| a) Bus                      | 40.00/day |
| b) Jeepneys/Mini-Bus/V-hire | 30.00/day |
| C) Tricycle                 | 15.00/day |

**Section 4I.02. Time and Manner of Payment.** Terminal fees shall be paid every day by every Public Utility vehicle and shall be accounted for by the Terminal Collector through the issuance of cash tickets. Collections shall be liquidated to the Office of the Municipal Treasurer every Thursday.

  
**HON. RICHARD V. MERONTOS**  
SB Member/Deputy Floor Leader

**ARTICLE J. SHIPPING CLEARANCE FEES FOR LIVESTOCK, POULTRY  
AND PLANT SPECIES**


**Section 4J.01. Imposition of Fees.** There shall be collected shipping clearance fees for all livestock, poultry, and plant species before they will be transported out from the municipality.

  
**HON. LUIS GABRIEL U. VELOSO**  
SB Member

|  | Amount of Fee                                       |
|--|---|
| Large Cattle                           | 130.00/head   |
| Swine                                  | 65.00/head  |
| Goat and Sheep                         | 65.00/head  |
| Poultry: Chicken, ducks, turkey, goose | 30.00/head  |
| Fighting Cocks                         | 65.00/head  |
| Fruit trees and ornaments              | 15.00 (10 – 50 pieces)<br>65.00 (51 pieces & above) |

  
**HON. JOEL ERME E. ROBLES**  
SB Member

  
**HON. KIRSTY V. JABONETE**  
SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member


**CHAPTER V. MUNICIPAL CHARGES**

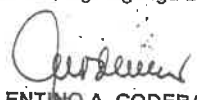
**Article A. Fishery Rentals, fees**


**Section 5A.01. Schedule of Permit Fees and other Charges.** The permit fee for specific fishery activity shall be granted only to licensed individuals, organizations, cooperatives, partnerships, and corporations upon payment of corresponding fees at the rate not exceeding those fixed hereunder:

|  | Amount of Fee |
|--|---------------|
| 1. Permit fee for Using Motorized Boats:     |               |
| > 3 hp to 7 hp                               | 150.00/year   |
| > 8 hp to 12 hp                              | 200.00/year   |
| > 16 hp above                                | 500.00/year   |
| 2. Permit fee for using a non-motorized boat | 100.00/year   |
| 3. Permit fee/lease:                         |               |
| > Construction and Operation of fish corals  |               |

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
Secretary to the Sanggunian

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

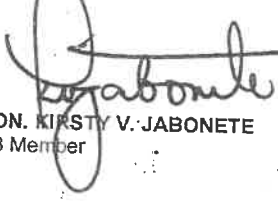
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**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
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 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member  
 Deputy Floor Leader

  
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 SB Member


  
**HON. JOEL ERME E. ROBLES**  
 SB Member

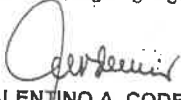
  
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(ABSENT)  
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 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

|   |  |
|---|--|
| 250 sq.m. and below   | 800.00/year  |
| 251 sq.m. to 750 sq. m.                                       | 1,300.00/year  |
| 751 sq. m. to 1,000 sq. m.                                    | 1,800.00/year  |
| 1,000 sq. m. and above  | 2,000.00/year  |
| ➤ Construction and Operation of seaweed culture farm:         |  |
| 250 sq. m. and below  | 300.00/year  |
| 251 sq. m. to 750 sq. m.                                      | 450.00/year  |
| 751 sq. m. to 1,000 sq. m.                                    | 650.00/year  |
| ➤ Construction and Operation of Oyster and other culture beds |  |
| 200 sq. m. and below  | 300.00/year  |
| 201 sq. m. to 400 sq. m.                                      | 400.00/year  |
| 401 sq. m. to 600 sq. m.                                      | 550.00/year  |
| 601 sq. m. to 1,000 sq. m.                                    | 750.00/year  |
| ➤ Construction and Operation of Fish pen                      | 300.00/unit/year   |
| ➤ Construction and Operation of Fish Cages                    | 300.00/unit/year   |
| ➤ Catching of "Bangus" fry or fry of other species            | 200.00/year  |
| 4. Permit for using fishing net:                              |  |
| ➤ Gill Nets   | 150.00/year  |
| ➤ Lift Net/Bentol   | 350.00/year  |
| ➤ Drive in impounding net                                     | 200.00/year  |
| ➤ Fish Traps:   |  |
| below 6 sq. meter - small                                     | 100.00/unit/year   |
| 6 to 10 sq. meter - medium                                    | 200.00/unit/year   |
| above 10 sq. meter - large                                    | 300.00/unit/year   |
| ➤ Lighting Equipment  | 50.00/year   |
| 5. Permit Fee for using Fish Aggregating Device:              |  |
| ➤ Shallow type  | 100.00/year/unit   |
| ➤ Deep type   | 200.00/year/unit   |
| 6. Mayor's Permit   | 75.00/year   |
| 7. Flag let   | 100.00   |
| 8. Permit Fees for Commercial Fishing:                        |  |
| ➤ 3 gross tons or less  | 2,500.00/year  |
| ➤ 3.1 to 7.5 gross ton  | 3,500.00/year  |
| ➤ 7.6 to 15.5 gross ton                                       | 5,000.00/year  |
| ➤ 15.6 to 20 gross ton  | 6,500.00/year  |
| ➤ 20.1 and above  | 9,000.00/year  |
| 9. Auxiliary Invoice Fee for fish & fish products             | 24.00(20-30 kgs.)<br>Additional 24.00 for any fraction thereof |

#### Section 5A.02. 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 gear 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.03. Administrative Provisions.**

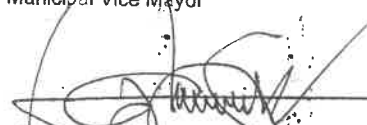
- (a) A licensee of other localities shall not fish within the municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- (b) No fish net without an eyelet or the opening of which is at least 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.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Section 5A.04. Applicability of Pertinent Provisions of Laws.** All existing laws, rules, and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

**Article B. Rentals, Fees of Municipal Government Facilities/Utilities and Properties**

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

**Section 5B.01. Imposition.** The following rates of rental fees, and charges for the use of Municipal Government facilities/utilities, and properties shall be collected:

5B.01.1. Land Only (per sq.m) - ₱5.00/sq. m./day

5B.01.2. Building:

|   | Rental Fee          |
|---|---------------------|
| A) 2-Storey Duplex Municipal Tenements (Right wing-Terminal Area) | 80.00/sq.m./month   |
| B) Tabango Sports & Social Center Stalls                          | 80.00/sq.m./month   |
| C) Commercial building (Across the Tabango Freedom Park):         |                     |
| ➤ Ground Floor  | 150.00/sq. m./month |
| ➤ Second Floor  | 100.00/sq.m./month  |
| D) 2-Storey Municipal Tenements (Left wing-Terminal Area)         | 150.00/sq.m./month  |
| E) Passenger's Lounge   | 100.00/sq. m./month |

5B.01.3. Vehicles and Equipment:

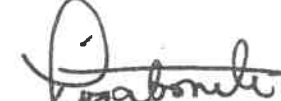
|                                       |  |
|---------------------------------------|--|
| A) Dump Truck (6-wheelers)            | 1,000.00/hr. (excluding fuel & lubricants) |
| B) Stake Truck (6-wheelers)           | 1,000.00/hr. (excluding fuel & lubricants) |
| C) Back Hoe                           | 2,000.00/hr. (excluding fuel & lubricants) |
| D) Pay Loader                         | 2,000.00/hr. (excluding fuel & lubricants) |
| E) Road Grader                        | 2,000.00/hr. (excluding fuel & lubricants) |
| F) 1 bagger concrete mixer            | 500.00/day (excluding fuel & lubricants)   |
| G) Concrete Vibrator                  | 300.00/day (excluding fuel & lubricants)   |
| H) Electric Drill                     | 100.00/day                                 |
| I) Electric Grinder/Sander (Portable) | 100.00/day                                 |
| J) Grass Cutter                       | 100.00/day (excluding fuel & lubricants)   |


5B.01.4. Tabango Sports & Social Center (Gym)

| Rentals:   |                       |
|--|-----------------------|
| A) Seminars/training/conventions/sports activities and other similar activities:<br>Minimum of 4 hours (with lighting)<br>In Excess of 4 hours | 800.00<br>200.00/hour |

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member


  
**HON. JOEL ERME E. ROBLES**  
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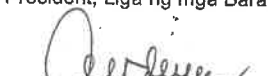
  
**HON. WIRSY V. JABONETE**  
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(ABSENT)  
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**VALENTINO A. CORDERA**  
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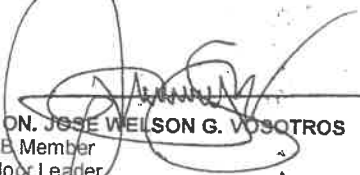
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| B) Weddings, birthdays, and other similar events/activities (with lighting)<br>➤ In Excess of 24 hours | 3,000.00/day<br>200.00/hour |
| C) Promotional/commercial events (with lighting)   | 3,000.00/day                |
| D) With air conditioning   | 1,500.00/hour               |

**5B.01.5. LGU Sound System.**

|  |              |
|--|--------------|
| a. Basic Set-up (with microphones, 2 units of loudspeakers & 1 unit stage monitor speaker)   | 3,000.00/day |
| b. Medium Set-up (with microphones, 4 units of loudspeakers, 4 units of subwoofer speakers & 2 units of stage monitor speakers.)                 | 4,500.00/day |
| c. Large Set-up (with microphones, 6 units of loudspeakers or more, 6 units of subwoofer speakers or more & 2-4 units of stage monitor speakers) | 6,000.00/day |
| d. With snake cable  | 200.00/day   |

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

(ON OFFICIAL BUSINESS)  
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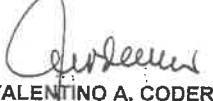
  
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 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**5B.01.6. Multi-Purpose Training Hall (2<sup>nd</sup> Floor Tabango Public Library)**

|  |            |
|--|------------|
| A) Rentals:  |            |
| ➤ Seminars/training or other similar activities:<br>• Minimum of 4 hours (with basic sound system) | 600.00     |
| ➤ Whole day (8 hours with basic sound system)  | 1,000.00   |
| ➤ Projector  | 100.00/day |

**5B.01.7. Function Hall (3<sup>rd</sup> Floor, Tabango Public Market)**

|  |                            |
|--|----------------------------|
| Rentals:   |                            |
| a. Seminars/training or other similar activities:<br>➤ Minimum of 4 hours (with basic sound system & air-con)<br>➤ Whole day (with basic sound system & air-con) | 800.00/day<br>1,500.00/day |
| b. Weddings, birthdays, and other similar events/activities (with air-con)   | 1,800.00/day               |
| c. Projector   | 100.00/day                 |

**5B.01.8. Electrical Consumption (Tabango Sports & Social Center/Tabango Freedom Park/Multi-Purpose Training Hall [Library]/Function Hall [Public Market]/Baywalk)**

|   |             |
|---|-------------|
| A) High Consuming device/equipment (Large sound system, a minimum of 8 pcs. Loudspeakers & 8 pcs. Low-frequency speaker system)                         | 300.00/hour |
| B) Medium Consuming device/equipment (Minimum of 4 pcs. Loudspeaker system & 4 pcs. Low-frequency speaker system)                                       | 200.00/hour |
| C) Low Consuming device/equipment (Minimum of 2 pcs. Loudspeaker system & 2 pcs. Low-frequency speaker system, karaoke machine & integrated amplifiers) | 75.00/hour  |

**5B.01.9. Tabango Eco-SWM Park**

|                             |              |
|-----------------------------|--------------|
| a) Room accommodation       | 1,000.00/day |
| b) Wall Climbing            | 100.00/day   |
| c) Ropes Course             | 200.00/day   |
| d) Entrance fee:<br>➤ Adult | 30.00        |

|                                |       |
|--------------------------------|-------|
| ➤ Children (8-12 years old)    | 20.00 |
| e) Environmental fee           | 10.00 |
| f) Senior Citizen (with SC ID) | Free  |

5B.01.10. Fitness Gym

|                         |       |
|-------------------------|-------|
| Entrance fee:           |       |
| ➤ Tabango residents     | 30.00 |
| ➤ Non-Tabango residents | 50.00 |

5B.01.11. Public Swimming Pool

|                             |       |
|-----------------------------|-------|
| Entrance fee:               |       |
| ➤ Adult                     | 20.00 |
| ➤ Children (8-12 years old) | 10.00 |

5B.01.12. Food/Barbecue Stall

- Baywalk area 400.00/month
- At the back of the Public Market 600.00/month

5B.01.13. Tabango Water Park.

a. Entrance Fee including swimming.

- Tabango residents:
  - Adult 20.00
  - Children ((8-12 years old) 10.00
- Non-Tabango residents
  - Adult 50.00
  - Children ((8-12 years old) 20.00
  - Senior Citizen/PWD 40.00

b. Kayak Rental.

- Tabango residents:
  - Adult 100.00
  - Children (8-12 yrs. Old) 50.00
- Non-Tabango residents
  - Adult 200.00
  - Children (8-12 yrs. Old) 100.00

c. Swimming Gears Rental (Swimming goggles, Life Jackets):

- Tabango residents:
  - Adult 50.00
  - Children (8-12 yrs. Old) 20.00
- Non-Tabango residents
  - Adult 100.00
  - Children (8-12 yrs. Old) 50.00

d. Environmental fee 10.00

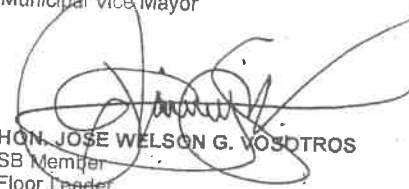
5B.01.14. Occupancy Fee. – Awardees of tenement/market stalls shall pay a one-time "occupancy fee" equivalent to a) Ground Floor- ~~P1,250.00~~ per square, and b) Second Floor- ~~P750.00~~ per-square meter for every stall/booth occupied. The one-time occupancy fee shall be payable only by every new applicant and shall not be required in the renewal of lease contracts. The on-time occupancy fee is non-refundable.

**Section 5B.02. Time and Manner of Payment.**

- (a) The rentals fees imposed under Section 5B.01.1 shall be paid to the Municipal Treasurer or his/her duly authorized representative daily.
- (b) The rentals imposed under Section 5B.01.2 and 5B.01.12 shall be paid to the Municipal Treasurer or his/her duly authorized representative on or before the 20<sup>th</sup> day of the following month.
- (c) The fees imposed under Section 5B.01.3 shall be paid to the Municipal Treasurer or his/her duly authorized representative before using such equipment.
- (d) The fees imposed under Section 5B.01.4, 5B.01.5, 5B.01.6, 5B.01.7, 5B.01.8, 5b.01.9,

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

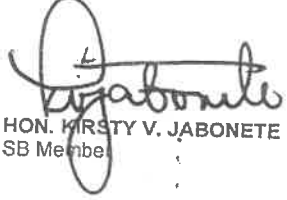
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
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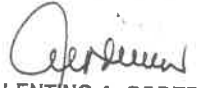
  
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SB Member

  
HON. HERBERT V. MANRIQUEZ  
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HON. WILLY D. BARING  
SB Member

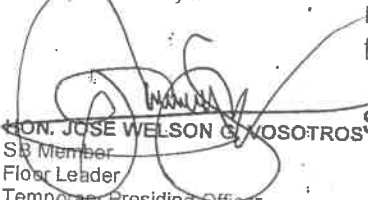
(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

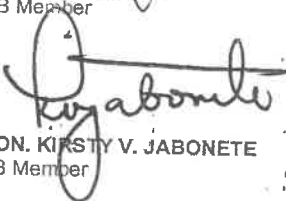
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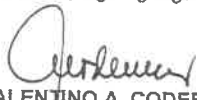
  
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Secretary to the Sanggunian

5B.01.10, 5B.01.11, 5B.01.13 shall be paid to the Municipal Treasurer or his/her duly authorized representative before entering and using the said facility.

- (e) The one-time "occupancy fee" shall be paid to the Municipal Treasurer or his/her duly authorized representative before occupying the stall/booth.
- (f) The electric consumption at the new commercial building [5B.01.2 (C)] shall be paid by the lessee/tenant of the stall to the Municipal government of Tabango based on the actual kilowatt used as reflected in the sub-meter. The rate of the electric consumption shall also be based on the actual electric consumption reflected in the mother meter. A ₱1.00 service charge shall be collected per kilowatt used.

**Section 5B.03. Exemption.** Government agencies whether local or national including barangays, ~~religious sector and all Tambayayong-related festivities/activities~~ are exempted from the payment of fees under Section 5B.01.03, 5B.01.04, 5B.01.5, 5B.01.06, and 5B.01.7. However, electrical consumptions shall be charged to the concerned government or private agencies equivalent to the rate under Sec. 5B.01.08 of Article B and the fuel consumption under Section 5B.01.3 shall be charged to the requisitioning individual or agency concerned.

**Section 5B.04. Prohibitions.**

- (a) It shall be unlawful for any lessee to sublease the stalls that were already been awarded to the lessee to any person.
- (b) It shall be unlawful for any lessee to remove, construct and alter the original structure, and electrical wiring of any stall without prior permission from the Municipal Mayor or his/her duly authorized representative. Any unauthorized construction shall be subject to demolition by local authorities. Dwelling in the stall or any place within the tenement premises shall be strictly prohibited.
- (c) It shall be unlawful for any lessee to hang or place articles whether the same is for sale or not that can obstruct the pathways or sidewalks of the building.
- (d) No stallholder in the establishment shall be allowed to store in his stall/s gasoline, kerosene, or other highly combustible material.

**Section 5B.05. Administrative Provisions.**

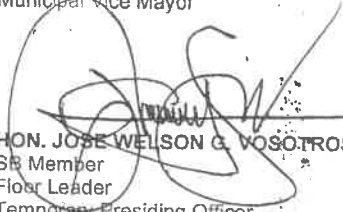
- (a) Renewal of the contract of lease under Section 5B.01.02 shall be made annually on or before the 31<sup>st</sup> day of December of the current year and that should be based on the performance of the lessee in terms of payment of monthly rentals and violations committed within the year. Rental clearance is a prerequisite in the renewal of the contract of lease to be issued by the Municipal Treasurer.
- (b) The Municipal Mayor shall exercise direct and immediate supervision, administration, and control over the execution of the contract of lease.
- (c) The Municipal Treasurer shall exercise direct and immediate supervision, administration, and control over the collection of revenues.
- (d) The name of the lessee appearing in the contract of lease shall be the same person to be granted the business permit and Mayor's permit and other documentary requirements issued by the concerned government offices.
- (e) The lessee must be able to operate a business within six (6) months after the execution of the contract of lease otherwise the said contract will automatically be revoked or terminated.
- (f) The lessee upon execution of the contract of lease for the first time should pay three (3) months advance rental. This will be used to cover the cost of the rentals in arrears and other expenses or charges that the latter may owe in favor of the Municipal Government in case the lessee failed to settle their rental delinquency.
- (g) No person shall be allowed to lease more than two stalls: Provided, That when two stalls are leased to one person, such stalls shall adjoin one another and shall be located in the same section of the public market/tenements: Provided, finally, that it shall be a violation of this section for more than one member of a family consisting of the father, mother, sons, and daughters to hold stalls in the public market/tenement unless these sons and daughters are already living by themselves and independently of their parents.

- (h) The Municipal Mayor shall have the authority to formulate additional guidelines for the proper administration of the Municipal Tenements, Market Tiendas, the public market, and Tabango Sports & Social Center.
- (i) Failure of the lessee/tenant to pay the electric consumption of the stalls under Section 5B.01.2 (C) for two (2) consecutive months, the power shall be temporarily disconnected until the full payment has been settled.

**Section 5B.06. Adjudication of Vacant Stalls to Applicants.** – Vacant stalls shall be leased to applicants in the following manner:


  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

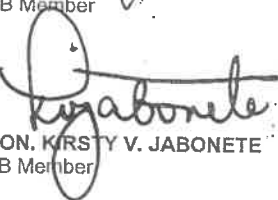
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELTON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

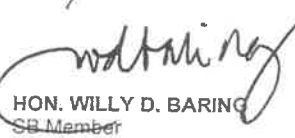
  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member


  
**HON. JOEL ERNIE E. ROBLES**  
 SB Member

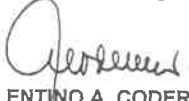
  
**HON. KIRSTY V. JABONETE**  
 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
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 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

A) Notice of vacancy of the stalls or booths shall be posted for not less than ten (10) days before the date of actual award to qualified applicants to apprise the public of the fact that such stalls or booths are vacant and available for lease. Such notice shall be posted on the bulletin board. This notice of vacancy shall be in the following form:

XX-----XX  
 NOTICE

Notice is hereby given that Stall/Booth No. \_\_\_\_\_ of the tenement is vacant (or will be vacated on \_\_\_\_\_, 20\_\_\_\_). Any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall/booth, shall apply therefor on the prescribed form (copies may be obtained from the office of the Municipal Treasurer during Office hours and before noon of \_\_\_\_\_, 20\_\_\_\_). In case there is more than one applicant, the award of the lease of the vacant stall/booth shall be determined thru the drawing of lots to be conducted on \_\_\_\_\_, 20\_\_\_\_, at noon at the office of the Municipal Treasurer by the Market Committee.

This stall/booth is found in the \_\_\_\_\_ and is intended for the sale of \_\_\_\_\_.

- b.) The applicant shall be under oath. It shall be submitted to the Office of the Municipal Treasurer by the applicant either in person or through his or her authorized representative.
- c.) It shall be the duty of the Municipal Treasurer to keep a registry book showing the names and addresses of all applicants for vacant stalls or booths, the number and description of the stall/booth applied for by them, and the date and hour of receipt of each application.

It shall be the duty of the Municipal Treasurer to acknowledge receipt of the application setting forth therein the time and the date of receipt thereof.

An application fee of **fifty pesos (P50.00)** shall be collected from each new applicant to cover the necessary expenses and any excess thereof shall form part of the general fund of the Municipality.

The application shall be substantially in the following form:

XX-----XX  
 Application to Lease Market Stall

Date \_\_\_\_\_

The Municipal Treasurer  
 Municipality of \_\_\_\_\_  
 Province of \_\_\_\_\_

Sir:

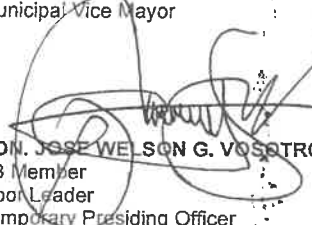
I hereby apply under the following contract for the lease of stall No. \_\_\_\_\_ of the tenement. I am \_\_\_\_\_ years of age, \_\_\_\_\_ a citizen of the \_\_\_\_\_, and residing at \_\_\_\_\_.

Should the above-mentioned stall be leased to me under the market rules and regulations, I promise to hold the same under the following conditions:


- 1) While I am occupying or leasing this stall (or These stalls), I shall at all times have my picture and that of my helper (or those of my helpers) conveniently framed and hang conspicuously in the stall.
- 2) I shall always keep the stall (or stalls) in a good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing or which may hereafter be promulgated.
- 3) I shall pay the corresponding rents for the booth (or booths) or the fee for the stall (or stalls) in the manner prescribed by existing ordinances.
- 4) The business to be conducted in the stall (or stalls) shall belong exclusively to me.
- 5) In case I engage the services of helpers, I shall nevertheless personally conduct my business and be present at the stall (or stall or booths). I shall promptly notify the market authorities of my absence giving my reason or reasons thereof.
- 6) I shall not sell or transfer my privilege to the stall (or stalls or booths) or otherwise permit another person to conduct business therein.
- 7) Any violation on my part or the part of the helpers of the foregoing conditions shall be sufficient cause for the market authorities to cancel this contract of lease.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

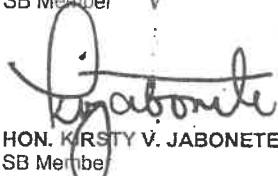
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor


  
**HON. JOSE WELSON G. VOSOTROS**  
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 SB Member

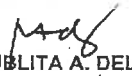
  
**HON. JOEL ERNIE E. ROBLES**  
 SB Member

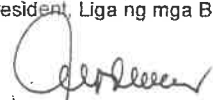
  
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 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
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(ABSENT)  
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**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENT NO A. CODERA**  
 Secretary to the Sanggunian

Very respectfully,

\_\_\_\_\_  
 Applicant

I, \_\_\_\_\_, do hereby state that I Am the person who signed the foregoing application and that the contents thereof are true to the best of my knowledge.

\_\_\_\_\_  
 Applicant

TIN \_\_\_\_\_ SUBSCRIBED AND SWORN to before on me in the Municipality of \_\_\_\_\_ Philippines, this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_. Applicant-affiant exhibiting to me his/her Community Tax Certificate No. \_\_\_\_\_ issued on \_\_\_\_\_, 200\_\_\_\_ at \_\_\_\_\_, Philippines.

\_\_\_\_\_  
 (Official Title)

XX-----XX

D) Applicants who are Filipino citizens shall have a preference for the lease of market stalls. In case there is only one Filipino applicant, the stall or booth applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made through the drawing of lots to be conducted by the Market Committee on the date and hour specified in the Notice.

The result of the drawing of lots shall be reported immediately by the Committee to the Municipal Mayor for appropriate action.

E) If on the last day set for filing applications, there is no Filipino applicant, the posting of the Notice of Vacancy prescribed above shall be repeated for another ten days. If after the expiration of that period, there is still no Filipino applicant, the affected stall may be leased to any alien applicants, and the adjudication of the stall shall be made through the drawing of lots to be conducted by the Market Committee.

F) The successful applicant shall furnish the Municipal Treasurer with two (2) copies of his 1x1 ID pictures immediately after the award of the lease. It shall be the duty of the Treasurer to affix one (1) copy of the picture to the application and the other copy to the record card kept for that purpose.

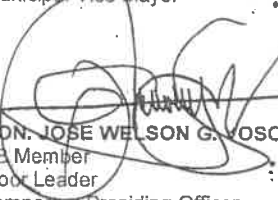
**Section 5B.07. Effect of Death of Lessee.** – Upon the death of the holder of a stall the contract of the lease covering said stall shall be deemed terminated. However, if the deceased leaves a surviving spouse or legal heirs who are not disqualified under the provisions of this Code, and who desire to continue the business of the deceased, the lease may be transferred to the spouse of the deceased or legal heirs upon application therefor. Provided, that the Municipal Treasurer shall be notified within (30) days after the death of the original Lessee of the desire of the spouse or legal heirs to succeed and upon payment of all necessary rents or leases due at the time of death of the original lessee.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

**Section 5B.08. Lease Contract Agreement** - For every stall awarded, the successful applicant must sign a contract of lease and observe the terms and conditions set forth therein. Documentation shall be at the expense of the lessee. The Office of the Municipal Mayor shall provide for the terms and conditions of the lease of contract.

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Section 5B.09. Certificate of Award to Successful Applicant of Vacant Market Stall** – To authenticate the results of the adjudication of the vacant stall(s), a certificate of award shall be issued to the successful applicant. The date of the issuance in the certificate of award shall be the basis of determining the start of payment of the rental by the successful applicant, notwithstanding when the actual occupancy or start of business operation by the stallholder begins. The Certificate of Award shall be issued within 10 days after the drawing of lots/bidding as the case may be.

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

The Certificate shall be on the following form:

**CERTIFICATE OF AWARD**  
 (on vacant stall/booth lease to the successful applicant)

This Certificate is hereby issued to \_\_\_\_\_, a resident of \_\_\_\_\_ and a qualified applicant for the lease of stall/s no. \_\_\_\_\_, at the tenement. This stall/booth is located/found in the \_\_\_\_\_ and is intended for the sale of \_\_\_\_\_

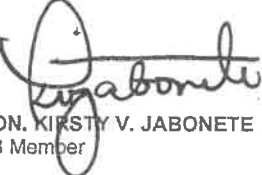
Issued this \_\_\_\_ day of \_\_\_\_\_ 200\_\_ Tabango, Leyte, Philippines.

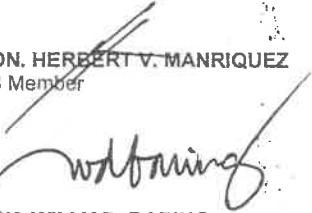
\_\_\_\_\_  
 Municipal Mayor

  
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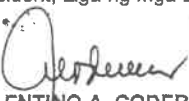
  
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 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 5B.10. General Provisions.**

- (a) No person shall operate a market stall without first securing the permits required by this Municipality. Applications for the award of a stall or stalls shall be filed in the Office of the Municipal Treasurer.
- (b) No person shall sell, offer for sale or expose any article or articles in the public market or use or occupy any stall without first having been assigned to such stall in the manner prescribed herein. Residents of the municipality shall be given preference in the occupancy or lease or stalls over non-resident applicants at the time of the awarding of stalls.
- (c) Stallholders shall not be allowed to occupy stalls or spaces other than those leased to them, it shall be the duty of the Market Administrator/Supervisor or his duly authorized representative to see to it that the stallholders do not wrongfully occupy other stall/s or spaces.
- (d) It is the duty and obligation of every lessee to provide garbage receptacles to facilitate the collection of garbage.
- (e) All Sanitary rules and regulations shall be strictly observed by all lessee.
- (f) There shall be no business activities along the sidewalks and corridors.
- (g) The Municipality shall not be responsible for any loss or damage caused by fire, theft, robbery, or force majeure. All articles/merchandise left inside the stall shall be at the risk of the stallholders/lessee.

**Section 5B.11. Surcharge for Late Payments.**

- (a) Failure to pay the monthly rentals on the 20<sup>th</sup> day of the following month shall be subject to the **twenty-five percent (25%) surcharge.**



(b) Failure to pay the monthly rentals within three (3) months after the delinquency period of two (2) months shall be ground for the revocation/cancellation of the contract of lease.

**Section 5B.12. Penalties.** Any violation of the provisions in the aforementioned sections shall be penalized by a fine of P1,000.00 for the first offense, P2,500.00 for the second offense, and cancellation/revocation of the contract of lease for the third offense.

**Article C. Charges for Parking**

**Section 5C.01. Imposition of Fee.** There shall be collected fees for the use of all designated parking areas under the following schedule:

(a) Parking Rates:

| Vehicle Type                       | Monthly | Daily |
|------------------------------------|---------|-------|
| Tricycle                           | 150.00  | 10.00 |
| Private Cars and Service Vehicles  | 250.00  | 15.00 |
| Passenger Jeepneys/Mini Bus/V-Hire | 550.00  | 25.00 |
| Cargo Trucks/Delivery Vans         | 850.00  | 35.00 |
| Passenger Bus                      | 850.00  | 35.00 |

(b) **Towing Fee of P500.00 and an impounding fee of P150.00/day** shall be collected from owners of vehicles who shall violate this Article.

Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

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

**Article D. Tabango Municipal Waterworks System Charges**

**Section 5D.01. Imposition of Charges.** The fees provided herein shall be collected for the water service rendered by the Tabango Municipal Waterworks System.

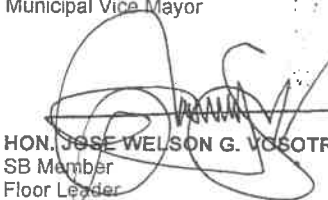
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|---|-------------------|
| (a) Application fee for connection with the waterworks system | 100.00            |
| (b) Service connection fee (max. of 7 linear meters up to     | 1,000.00          |
| 1) In excess of 7 linear meters or a fraction thereof         | 100.00/meter      |
| 2) Cemented road/pavement                                     | 100.00/meter      |
| (c) Tapping fees:   |                   |
| 1) For one-half inch (1/2") diameter                          | 100.00            |
| 2) For a three-fourth inch (3/4") diameter                    | 150.00            |
| 3) For one inch (1") diameter                                 | 200.00            |
| (d) Inspection fee  | 100.00            |
| (e) For metered service                                       |                   |
| 1) Residential/Institutional type of consumer                 | 30.00/cubic meter |
| 2) Commercial/Industrial type of consumer                     | 34.00/cubic meter |
| (f) Re-connection fee   | 100.00            |
| (g) Calibration fee   | 100.00            |

**Section 5D.02. Time of Payment.** The water rental is due and payable to the Office of the Municipal Treasurer:

- (a) Section 5D.01, paragraph (a) shall be paid upon the filing of the application.
- (b) Section 5D.01, paragraphs (b), (c), and (d) shall be paid either in full or in five (5) equal monthly installments that will be included in the first 5 months of water bills.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

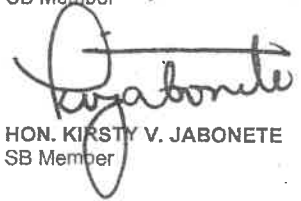
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor


  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
SB Member/Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

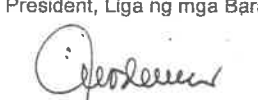
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

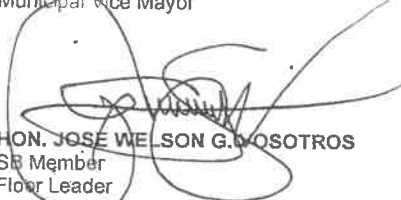
- (c) Section 5D.01, paragraph (e) shall be paid on or before the due date reflected in the water bill statement.
- (d) Section 5D.01, paragraphs (f) and (g) shall be paid before providing such services.

**Section 5E.03. Failure to Pay Monthly Bills.**

1. Notice of disconnection shall be served in case the consumer fails to pay one (1) month of their water bill.
2. Failure to pay the monthly water bills for two (2) months would mean automatic disconnection of water service.
3. A surcharge of five percent (5%) per month prorated daily will be charged for those bills not paid on or before the due date.


  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

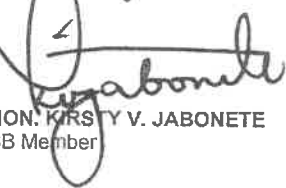
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 Floor Leader  
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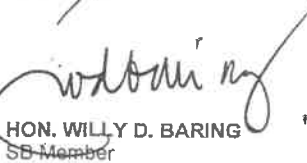
  
**HON. RICHARD V. MERONTOS**  
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**HON. JOEL ERME E. ROBLES**  
 SB Member

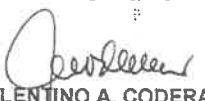
  
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 SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
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 SB Member

(ABSENT)  
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 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**Section 5E.04. Administrative Provisions.**

1. All policies and resolutions promulgated/passed by the Board must be confirmed/concurred by the Sangguniang Bayan of Tabango.
2. For billing purposes, a water meter shall be read one (1) month after its connection and every month thereafter.
3. The water meter shall be sealed and the seal shall only be broken when the meter is to be inspected, tested, or adjusted by an authorized personnel/inspector from the system at any reasonable time or upon request of the customer.
4. If the testing of the water meter is upon request of the customer and the test discloses that the water meter is defective, corresponding adjustments shall be made without any fee charged to the customer. However, if no defect is found in the water meter, the customer shall pay the system a calibration fee as provided under Section 5D.01, paragraph (g) of this ordinance.
5. Service connection for domestic/residential use shall not use pipes bigger than one-half (1/2") in diameter.
6. Service connection using pipes bigger than one-half (1/2") in diameter may be allowed for commercial and/or industrial use only, provided that the application thereof shall satisfy in their application the need for a bigger pipe size which shall in all cases subject to the approval of the waterworks system.
7. Every multi-door apartel/apartment shall have separate service connections and a separate water meter for every occupant or lessee therein.
8. Consumers whose water service connections had been disconnected due to delinquency or upon request of the consumer may re-apply for water service connection upon payment of reconnection fee, unpaid water bills, and other charges as the case may be.
9. Landowners to which the water facilities of the waterworks system are located will be provided 20 cubic meters of potable water every month for free including installation. However, in excess of 20 cubic meters, they will already pay the corresponding water rates as provided under Section 5D.01, paragraph (e).
10. The Tabango Municipal Waterworks System reserves the right to disconnect the water connection to its consumers for any of the following reasons, to wit:
  - a. Non-payment of water bills
  - b. Repair of waterworks fixtures and facilities
  - c. Insufficient supply of water
  - d. Culpable violation of the provisions of this ordinance

**Article E. Cemetery Charges**

**Section 5E.01. Imposition of Fees.** There shall be collected the following rental fees:


| Fee for Lease Period       |  |
|----------------------------|--|
| A) Niches                  | 5,000.00 for eight (8) years without extension/renewal |
| B) Individual Bone Chamber | For sale @ 10,000.00/chamber                           |
| C) Burial Ground           | Free of charge   |
| D) Common Bone Chamber     | Free of charge   |

**Section 5E.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer or his/her duly authorized representative upon application for a burial permit.

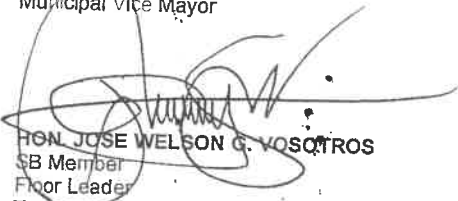
**Section 5E.03. Administrative Provisions.**

(a) As used in this Article, Municipal Cemetery shall refer to the cemetery owned by this municipality located at Poblacion, Tabango, Leyte.

(b) Caretaker. For proper implementation of this provision, it is hereby created the position of Cemetery Caretaker under the Office of the Municipal Mayor. Eligibility and other requirements shall be subject to the Civil Service Law.

  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

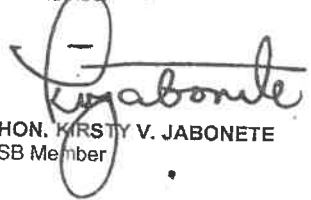
(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor


  
**HON. JOSE WELSON G. VOSOTROS**  
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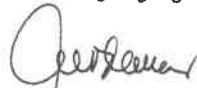
  
**HON. KIRSTY V. JABONETE**  
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**HON. HERBERT V. MANRIQUEZ**  
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**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

**B.1 Role and Responsibility of the Cemetery Caretaker.**

- (a) The Cemetery Caretaker shall be responsible for the management of the memorial park.
- (b) The Cemetery Caretaker shall be responsible for the burial/interment arrangement either through a coffin compartment or ground burial.
- (c) He is responsible for the records keeping as well as the sending of communications to the relatives whose exhumations are scheduled. The communication should be sent one month before the exhumation date. If ever, the Cemetery Caretaker could not get any response from the authorized representative or immediate family, the exhumation schedule must push through with the presence of the representatives from the Municipal Health Office and the Local Government Unit of Tabango. The bone remains will be then transferred to the common bone chamber.
- (d) Ensure that all contracts are properly filled up and signed.
- (e) Perform any other task that may be assigned by his/her superior.
- (C) Interment/burial shall be done through rentals of coffin compartments and ground burial, which is free. However, the construction of a concrete tomb is strictly prohibited in-ground burial.
- (D) No remains shall be buried without a duly accomplished Death Certificate issued by a physician/Municipal Health Officer/Rural Sanitary Inspector and after full payment has been made according to Section 5D.01.
- (E) Exhumation of remains shall be undertaken in the following instances:
  - (a) Niche - Eight (8) years after burial
  - (b) Ground Burial - Five (5) years after interment
- (F) Roles and Responsibility of the bereaved family, kens, or relatives whose member is laid to its final resting place in the civil cemetery:
  - F.01. Recognized representatives of the family whose members will be buried at the civil cemetery shall agree on the terms and conditions regarding the management of the civil cemetery.
  - F.02. Shall be responsible for contract signing with the Cemetery Caretaker and Local Chief Executive.
  - F.03. It is the responsibility of the immediate family for the concrete covering of the niches and bone chamber. In the case of ground burial, it should be buried six (6) feet or more below the ground.

**ARTICLE F. MARKET FEES**

**Section 5F.01. Imposition of Market Fees**— There shall be collected following market fees:

A. Stall/Booth rentals per month:

|                              |               |
|------------------------------|---------------|
| ➤ Dry Section (Second Floor) | 100.00/sq. m. |
| ➤ Wet Section (Ground Floor) | 800.00/stall  |

B. Market Entrance Fee:

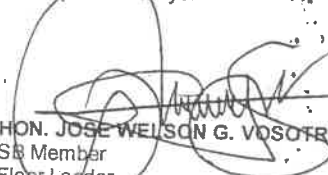
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| 1) Rice, corn, sugar, beans, ginger, or similar commodities/sack | 15.00/sack |
| 2) Pigs – large (80 kls. or more)                                | 30.00/head |
| 3) Pigs – medium (50 kls or more but less than 80 kls.)          | 25.00/head |

|   |              |
|---|--------------|
| 4) Pigs – small (less than 50 kls.)           | 20.00/head   |
| 5) Goats and Sheep (live)                     | 20.00/head   |
| 6) Fresh eggs                                 | 10.00/tray   |
| 7) Fresh fruits & vegetables/basket (bangkat) | 20.00/basket |
| 8) Fresh fish                                 | 5.00/kilo    |
| 9) Dried Fish                                 | 15.00/box    |
| 10) Salted Fish                               | 15.00/can    |
| 11) Dressed/undressed Chicken                 | 20.00/doz.   |
| 12) Large Cattle (live)                       | 70.00/head   |

  
**BERNARD JONATHAN M. REMANDABAN**  
Municipal Mayor

**Section 5F.02. Time and Manner of Payment.**

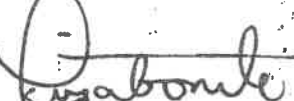
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Municipal Vice Mayor

  
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SB Member

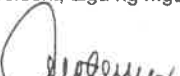
  
**HON. KIRSTY V. JABONETE**  
SB Member

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member

  
**HON. WILLY D. BARING**  
SB Member

(ABSENT)  
**HON. RICHE O. OCBILLO**  
SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
Secretary to the Sanggunian

1. 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.
2. Stall rentals shall be paid to the Municipal Treasurer or his/her authorized representative every month whether the stallholders are open or not for business and whether or not the merchandise, goods, or commodities are displayed directly or indirectly to public view and are sold or not.
3. The electric consumption at the dry section of the public market (second floor) shall be paid by the lessee/tenant to the Municipal government of Tabango based on the actual kilowatt used as reflected in the sub-meter. The rate of the electric consumption shall also be based on the actual electric consumption reflected in the mother meter. A ₱1.00 service charge shall be collected per kilowatt used.
4. Failure of the lessee/tenant to pay the electric consumption under the dry section (second floor) for two (2) consecutive months, the power shall be temporarily disconnected until the payment has been fully settled.

**Section 5F.03. Surcharge for Late Payments & Non-payments of Rentals.**

1. Failure to pay the monthly rentals on the 20th day of the following month shall be subject to the twenty-five percent (25%) surcharge.
2. Failure to pay the monthly rentals within three (3) months after the delinquency period of two (2) months shall be ground for the revocation/cancellation of the contract of lease.

**Article G. Slaughterhouse Fees**

**Section 5G.01. Permit Fee to Slaughter.** – Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his/her duly authorized representative who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

|                               |        |
|-------------------------------|--------|
| ➤ Large Cattle                | 200.00 |
| ➤ Hogs                        | 100.00 |
| ➤ Goat/Sheep                  | 125.00 |
| ➤ Other animals not mentioned | 125.00 |

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

a) For public/home consumption based on the head:

|                               |        |
|-------------------------------|--------|
| ➤ Large Cattle                | 100.00 |
| ➤ Hogs                        | 50.00  |
| ➤ Goat/Sheep                  | 50.00  |
| ➤ Other animals not mentioned | 30.00  |

**Section 5G.03. Corral Fee.** – The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

|  |           |
|--|-----------|
| ➤ Large Cattle per head                | 60.00/day |
| ➤ Hogs per head                        | 50.00/day |
| ➤ Goat/Sheep per head                  | 20.00/day |
| ➤ Other animals not mentioned per head | 20.00/day |


  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor

**Section 5G.06. Time of Payment.**

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

  
**HON. JOSE WELTON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer.

- a) The permit fee shall be paid to the Municipal Treasurer or his/her duly authorized representative upon application for a permit to slaughter with the Municipal Veterinarian or Municipal Health Officer.
- b) The slaughter fee shall be paid to the Municipal Treasurer or his/her duly authorized representative before the slaughtered animal is removed from the public slaughterhouse or before the slaughtering of the animal if it takes place outside the public slaughterhouse.
- c) The corral fee shall be paid to the Municipal Treasurer or his/her duly authorized representative before the animal is kept in the municipal corral or any place designated as such. If the animal is kept in the corral beyond the period, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

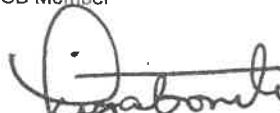
**Article H. Surcharges and penalties On Unpaid Rental Charges**

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

**Section 5H.01. Surcharges and Penalties.** – There is hereby imposed a surcharge of twenty-five percent (25%) of the rentals for market stalls and spaces in the market premises not paid on time and an interest of two percent (2%) per month on unpaid rentals until such amount is fully paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.


  
**HON. JOEL ERNIE E. ROBLES**  
 SB Member

Failure to pay the rental charges for three (3) consecutive months shall be a ground for the revocation of the lease contract and the stall or space shall be declared vacant and advertised for lease in the manner provided in this Code.

  
**HON. KIRSTY V. JABONETE**  
 SB Member

Any Person occupying more space than what is leased to him shall pay double the regular rate for such extra space and any back rental thereon shall be subject to the surcharge and penalty provided in the next preceding paragraph.

**Article I. Rural Health Unit Service Fees**

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

**Section 5I.01. Imposition of Fees for non-indigent and non-Philhealth members.**


**A. Delivery fees.**

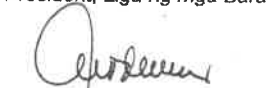
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| ➤ Primigravida | 1,500.00 |
| ➤ Multigravida | 1,000.00 |

**B. Service fees.**

|                            |              |
|----------------------------|--------------|
| ➤ Newborn Screening fee    | 1,000.00     |
| ➤ Sample Collection fee    | 50.00        |
| ➤ IV Insertion/Infusion    | 150.00       |
| ➤ Minor surgical procedure | 100.00       |
| ➤ Circumcision             | 300.00       |
| ➤ Incision and Drainage    | 50.00        |
| ➤ Removal of Foreign Body  | 50.00        |
| ➤ Catheterization          | 30.00        |
| ➤ Dental Extraction        | 100.00/tooth |
| ➤ Dental Filling           | 200.00/tooth |
| ➤ Wound Suturing:          |              |
| A. Small wound             | 30.00        |

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

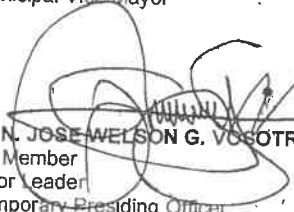
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| B. Medium wound               | 40.00  |
| C. Large wound                | 50.00  |
| ➤ IUD Insertion               | 100.00 |
| ➤ IUD Removal                 | 50.00  |
| ➤ IUD Checkup                 | 25.00  |
| ➤ NGT Insertion               | 30.00  |
| ➤ Cord Dressing               | 20.00  |
| ➤ Skin Testing (anti-tetanus) | 20.00  |

  
**BERNARD JONATHAN M. REMANDABAN**  
Municipal Mayor

C. Laboratory fees.

|                              |          |
|------------------------------|----------|
| ➤ Pregnancy test             | 120.00   |
| ➤ Random Blood Sugar         | 100.00   |
| ➤ Complete Blood Count       | 175.00   |
| ➤ Blood Typing               | 60.00    |
| ➤ Hemoglobin Determination   | 60.00    |
| ➤ Urinalysis                 | 100.00   |
| ➤ Stool Examination          | 100.00   |
| ➤ Hematocrit Count           | 60.00    |
| ➤ Platelet Count             | 50.00    |
| ➤ Dengue Rapid Test          | 1,000.00 |
| ➤ Covid Rapid Anti-body Test | 1,350.00 |

(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
Municipal Vice Mayor

  
**HON. JOSE WELSON G. VOSOTROS**  
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Floor Leader  
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**HON. RICHARD V. MERONTOS**  
SB Member/Deputy Floor Leader

D. Family Planning.

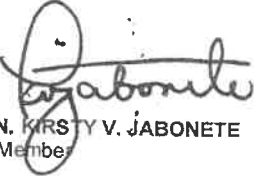
|  |             |
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| ➤ Pills                                    | 40.00/pad   |
| ➤ Condom                                   | 20.00/box   |
| ➤ Injectable (Medroxyprogesterone Acetate) | 100.00/vial |

  
**HON. LUIS GABRIEL U. VELOSO**  
SB Member

E. Other Fees.

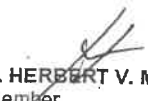
|                 |             |
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| ➤ Nebulization  | 20.00/use   |
| ➤ O2 Inhalation | 100.00/hour |
| ➤ Doppler       | 50.00/use   |

  
**HON. JOEL ERME E. ROBLES**  
SB Member

  
**HON. KIRSTY V. JABONETE**  
SB Member

F. Burial Fees:

|                                 |        |
|---------------------------------|--------|
| ➤ Burial Permit Fee             | 50.00  |
| ➤ Transfer of Cadaver           | 100.00 |
| ➤ Fee for exhumation of cadaver | 200.00 |
| ➤ Fee for removal of cadaver    | 100.00 |

  
**HON. HERBERT V. MANRIQUEZ**  
SB Member

**Section 5I.02. Time and Manner of Payment.** The fees herein shall be paid upon application or after the extension of service.


**Section 5I.03. Exemptions.** Residents who are certified by the MSWD Officer or his/her authorized representative as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in the above schedule.


**CHAPTER VI - COMMUNITY TAX**

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

**Section 6.02. Individuals Liable to Community Tax.** Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
SB Member

  
**HON. RUBILITA A. DELA CRUZ**  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
Secretary to the Sanggunian



regardless of whether from business, the exercise of a profession or from a property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

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

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

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

**Section 6.04. Exemptions.**

The following are exempted from the Community Tax:

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

**Section 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 on the first (1<sup>st</sup>) day of January each year which shall be paid not later than the last date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of the exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of the exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.


**Section 6.07. Community Tax Certificate.** A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

**Section 6.08. Presentation of Community Tax Certificate on Certain Occasions.**

- (a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

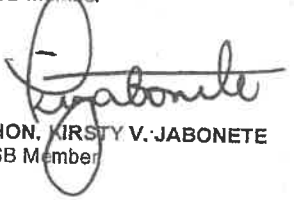
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor


  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
SB Member/Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member

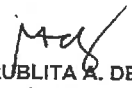
  
HON. JOEL ERME E. ROBLES  
SB Member


  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

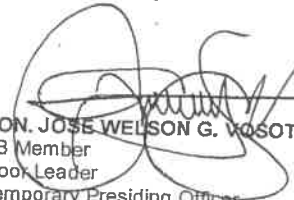
tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business is done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

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

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

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

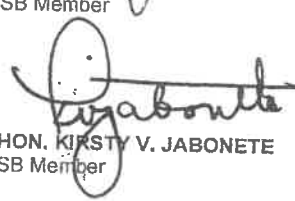
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
SB Member Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

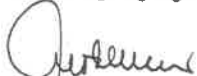
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

### Section 6.09. Collection and Allocation of Proceeds of the Community Tax.

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

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

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

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

## CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

### Article 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 is 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.

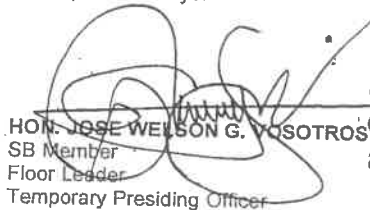
Where an extension of time for the payment of the tax has been granted and the amount is not paid in full before the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

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

(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

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

  
HON. JOSE WELTON G. YOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

**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.


  
HON. RICHARD V. MERONTOS  
SB Member  
Deputy Floor Leader

**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, and fees. 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.

  
HON. LUIS GABRIEL U. VELOSO  
SB Member

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

  
HON. JOEL ERVIE E. ROBLES  
SB Member

  
HON. KIRSTY V. JABONETE  
SB Member

**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 under the provisions of this Section shall be certified by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.


  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

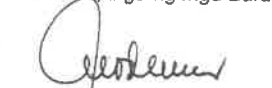
In case the examination herein authorized is to be made by a duly authorized deputy of the Municipal Treasurer, there shall be written authority issued to the former which shall specifically state the name, address, and business of the taxpayer whose books of accounts and pertinent records are to be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

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

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.

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

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.

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

**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.

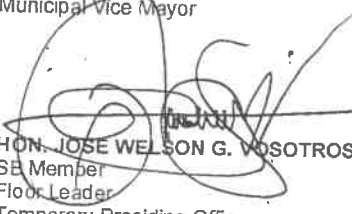
## Article B. Civil Remedies for Collection of Revenues

**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, the practice of profession or calling, or exercise of the privilege 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.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

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

(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELTON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

- (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.

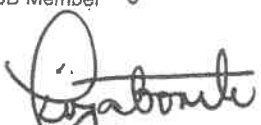
Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.


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

  
HON. RICHARD V. MERONTOS  
SB Member Deputy Floor Leader

  
HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

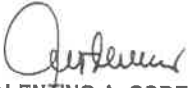
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

- (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 the personal property aforementioned, subject to the taxpayer's right to claim an exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) Release of Distrainted Property Upon Payment Before Sale. If not any time before the consummation of the sale, all proper charges are paid to the officer conducting the same, and the goods or effects distrainted shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

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

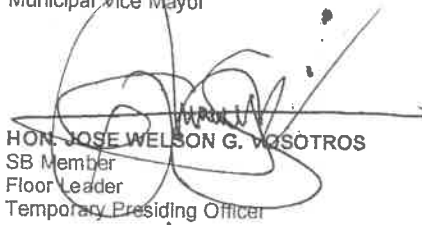
concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

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

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

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor

  
HON. JOSE WELSON G. VOSOTROS  
SB Member  
Floor Leader  
Temporary Presiding Officer

  
HON. RICHARD V. MERONTOS  
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HON. LUIS GABRIEL U. VELOSO  
SB Member


  
HON. JOEL ERME E. ROBLES  
SB Member

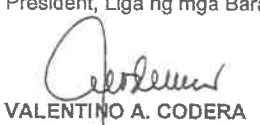
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

  
HON. WILLY D. BARIN  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA A. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

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 the 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 at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal hall, 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, the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay in 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.

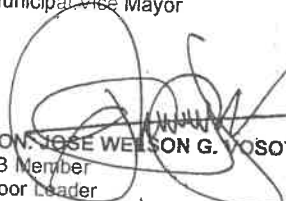
Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, which shall form part of his records. After consultation with the Sangguniang Bayan, which shall form part of his records. After consultation with the Sanggunian, the 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 using 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.

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

(ON OFFICIAL BUSINESS)  
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Municipal Vice Mayor

  
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Floor Leader  
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SB Member


  
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SB Member

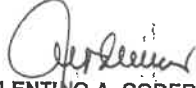
  
HON. KIRSTY V. JABONETE  
SB Member

  
HON. HERBERT V. MANRIQUEZ  
SB Member

HON. WILLY D. BARING  
SB Member

(ABSENT)  
HON. RICHE O. OCUBILLO  
SB Member

  
HON. RUBLITA B. DELA CRUZ  
Ex-Officio SB Member  
President, Liga ng mga Barangay

  
VALENTINO A. CODERA  
Secretary to the Sanggunian

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 City 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 the 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 Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties, and costs, 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 representatives 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 in 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 in the preceding paragraph at a public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges, or Other Revenues Through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment, or execution thereof for delinquency in the payment of any local tax, fee, or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;



2. One (1) horse, cow, carabao, or other beasts 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.

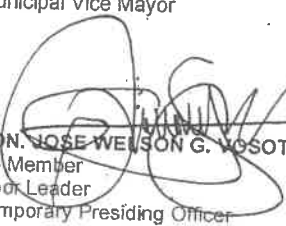
  
**BERNARD JONATHAN M. REMANDABAN**  
 Municipal Mayor.


(ON OFFICIAL BUSINESS)  
**HON. ROSLIE E. OMEGA, M.D.**  
 Municipal Vice Mayor

**Article C. Taxpayer's Remedies**

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

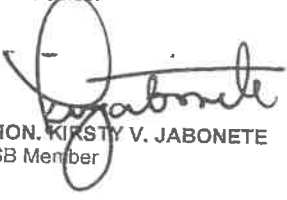
- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within 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 the 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, and fees assessed before the effectivity of the LGC of 1991 may be assessed within 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 assessing collection;
  2. The taxpayer requests for a reinvestigation and executes a waiver in writing before the expiration of the period within which to assess or collect; and
  3. The taxpayer is out of the country or otherwise cannot be located.

  
**HON. JOSE WELSON G. VOSOTROS**  
 SB Member  
 Floor Leader  
 Temporary Presiding Officer

  
**HON. RICHARD V. MERONTOS**  
 SB Member/Deputy Floor Leader

  
**HON. LUIS GABRIEL U. VELOSO**  
 SB Member

  
**HON. JOEL ERME E. ROBLES**  
 SB Member

  
**HON. KIRSTY V. JABONETE**  
 SB Member

**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 on 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 days prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

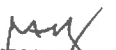
**Section 7C.03. Claim for Refund of Tax Credit.** No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall 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

  
**HON. HERBERT V. MANRIQUEZ**  
 SB Member

  
**HON. WILLY D. BARING**  
 SB Member

(ABSENT)  
**HON. RICHE O. OCUBILLO**  
 SB Member

  
**HON. RUBLITA A. DELA CRUZ**  
 Ex-Officio SB Member  
 President, Liga ng mga Barangay

  
**VALENTINO A. CODERA**  
 Secretary to the Sanggunian

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 days 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

  
BERNARD JONATHAN M. REMANDABAN  
Municipal Mayor

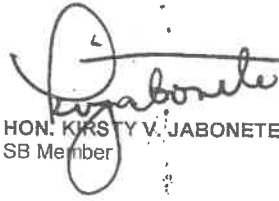
(ON OFFICIAL BUSINESS)  
HON. ROSLIE E. OMEGA, M.D.  
Municipal Vice Mayor


  
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Secretary to the Sanggunian

**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 in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

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

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

#### CHAPTER VIII. GENERAL PENAL PROVISIONS

**Section 8.01. Penalties for Violation of Tax Ordinance.** Any person or persons who violate any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), 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 a committee 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 a 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.

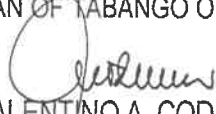
**Section 9.03. Repealing Clause.** All ordinances, rules, and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**Section 9.04. Effectivity.** This Ordinance shall take effect upon approval.

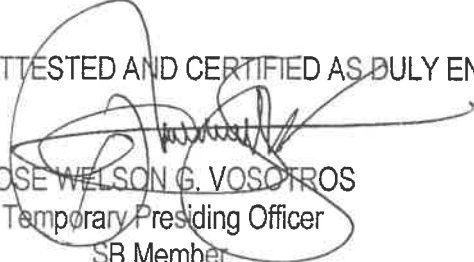
ENACTED AND APPROVED by the Sangguniang Bayan of Tabango, Leyte this 2.  
August 2023, with the following votes:

YES - 7      NO - 0

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE  
COPY OF THE ORDINANCE DULY ENACTED BY THE  
SANGGUNIANG BAYAN OF TABANGO ON AUGUST 22, 2023.

  
VALENTINO A. CODERA  
Secretary to the Sangguniang Bayan

ATTESTED AND CERTIFIED AS DULY ENACTED:

  
JOSE WILSON G. VOSOTROS  
Temporary Presiding Officer  
SB Member

APPROVED:

  
BERNARD JONATHAN M. REMANABAN  
Municipal Mayor  
10 OCT 2023

(Date of Approval)