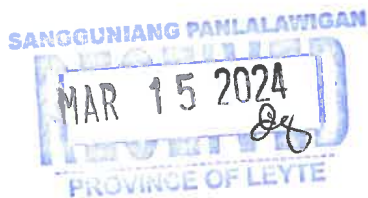


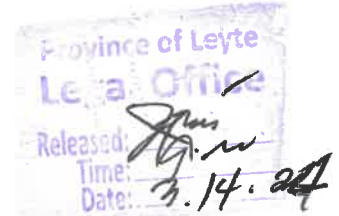
Item No.: 14

Date: 19 2024 MAR

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte



## PROVINCIAL LEGAL OFFICE



2<sup>nd</sup> INDORSEMENT  
March 13, 2024

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 166 series of 2023 of the Sangguniang Bayan of Matag-ob, Leyte, with the following comments and recommendations;

1. That said ordinance seeks to establish and codify the Revenue Code of the municipality of Matag-ob, Leyte;
2. That as provided by Section 191 of the Local government Code;

**Section 191. Authority of Local Government Units to Adjust Rates of Tax Ordinances.** - 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.

3. That the tax impositions on Sections 2A.02 (a) and (b) are larger in value than that provided in the Local Government Code. Hence, it is the opinion of this office that the Sanggunian of Matag-ob submit its prior revenue code or prior prescribed rates to justify the increased rates provided in the ordinance in compliance with Section 191.
4. That the added tax imposition on Section 2A.02 (e) on gross sales/receipts amounting to 3,000,000 or more and 4,000,000 or more be reviewed, since Section 143 (e) only provides for 2,000,000 or more at a rate not exceeding 50% of 1%;

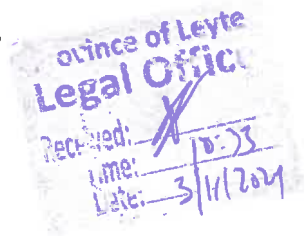
  
**ATTY. JOSE RAYMUND A. ACOL**  
Asst. Provincial Legal Officer



Republic of the Philippines  
PROVINCE OF LEYTE  
Tacloban City  
-0-



SANGGUNIANG PANLALAWIGAN OFFICE



1<sup>ST</sup> ENDORSEMENT  
7 March 2024

Respectfully endorsed to the Provincial Legal Office the herein MUNICIPAL ORDINANCE No. 166 series 2023, of MATAG-OB, LEYTE, "REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE", for comments and recommendations.

  
FLORINDA JILL S. UYVICO  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
Municipality of Matag-ob  
-000-

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

## ENDORSEMENT


March 05, 2024

HONORABLE LEONARDO "SANDY" JAVIER  
Vice-Governor  
Presiding Officer  
Sangguniang Panlalawigan of Leyte

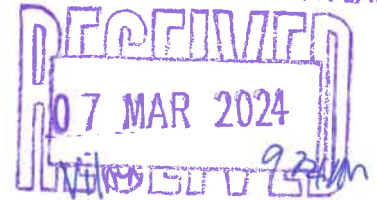
Sir:

Respectfully forwarding to your good office the herein attached Municipal Ordinance No. 166 series 2023, enacted by the Sangguniang Bayan of Matag-ob, Leyte, entitled: "REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE.", for review and approval by the Sangguniang Panlalawigan of Leyte.

Respectfully yours,

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

SANGGUNIANG PANLALAWIGAN



PROVINCE OF LEYTE



Republic of the Philippines  
Province of Leyte  
Municipality of Matag-ob

-o0o-

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

## CERTIFICATION OF POSTING

THIS IS TO CERTIFY that copies of Municipal Ordinance No. 166 series 2023, entitled "REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE.", of the Sangguniang Bayan of Matag-ob, Leyte are posted in Three (3) conspicuous places within the municipality of Matag-ob, Leyte for three consecutive weeks from November 28, 2023.

This is to certify further that a public hearing was conducted in November 28, 2023 for the said ordinance. A copy of the minutes and attendance of the conduct of the public hearing is attached herewith.

This certification is issued in compliance with Section 59 of R.A. 7160, otherwise known as the Local Government Code of 1991.

Issued this 5<sup>th</sup>. Day of March, 2024.

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

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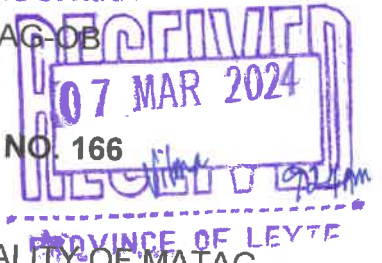
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Republic of the Philippines  
Province of Leyte  
SANGGUNIANG PANLALAWIGAN  
MUNICIPALITY OF MATAG-OB



**MUNICIPAL ORDINANCE NO. 166**  
Series 2023

REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE.

Be it ordained by the Sangguniang Bayan of the Municipality of Matag-ob, Leyte that:

### CHAPTER I. GENERAL PROVISIONS

#### Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Municipal Revenue Code of MATAG-OB, LEYTE.

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

#### Article B. Construction of Provisions

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

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

(a) General Rules. All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) Gender and Number. Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*[Signature]*  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
HON. ROMEO N. ALBARIDA  
Senior SB Member

*[Signature]*  
HON. ARTEMIO T. ALMOROTO  
SB Member

*[Signature]*  
HON. JOEL N. DENOY  
SB Member

*[Signature]*  
HON. EVANGELINE C. CARNO  
SB Member

*[Signature]*  
HON. ORLANDO G. VIACRUSIS  
SB Member

*[Signature]*  
HON. EDUARDO. E. TOLEDO  
SB Member

*[Signature]*  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

*[Signature]*  
HON. RICARDO L. GIVA  
SB Member

*[Signature]*  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

*[Signature]*  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

*[Signature]*  
HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) Reasonable Time. In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

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

(e) References. All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) Conflicting Provisions of Chapters. If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

(g) Conflicting Provisions of Sections. If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

### Article C. Definition of Terms


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

(a) Business means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

(b) Charges refer to pecuniary liability, as rents or fees against persons or property;

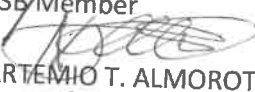
(c) Cooperative is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian


ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member


  
HON. JOEL N. DENOY  
SB Member

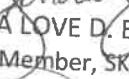
  
HON. EVANGELINE C. CARNO  
SB Member

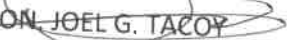
  
HON. ORLANDO G. VIACRUSIS  
SB Member


  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*AM*  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
HON. ROMEO N. ALBARIDA  
Senior SB Member

*[Signature]*  
HON. ARTEMIO T. ALMOROTO  
SB Member

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*[Signature]*  
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Ex-Officio Member, LNB President

*[Signature]*  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

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

(f) Fee means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

(g) Franchise is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

(h) Gross Sales or Receipts include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

(i) Levy means an imposition or collection of an assessment, tax, fee, charge, or fine.



(j) License or Permit is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

(k) Motorcycle-for-hire refers to motorcycles used for the transport of goods for a fee.

(l) 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) Pedicab (Padyak) refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.

(o) Persons mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

(p) Public Market a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the Sangguniang Bayan to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.

(q) Public Utility refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

(r) Rental means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(s) 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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB-Member

HON. EVANGELINE C. CARNO  
SB Member

HON. ORLANDO G. VIACRUSIS  
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HON. EDUARDO. E. TOLEDO  
SB Member

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HON. RICARDO L. GIVA  
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HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer




I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

  
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Senior SB Member

  
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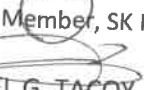
  
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HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

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

(u) Shopping Centers refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by difference persons renting spaces in the complex.

(v) 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.

(w) 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.

## CHAPTER II. TAXES ON BUSINESS

### Article A. Graduated Tax on Business


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

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

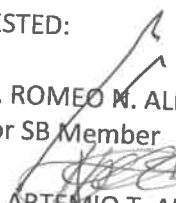
(b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

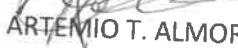


I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

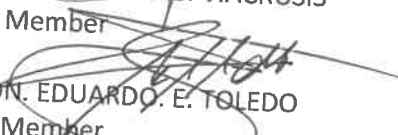
  
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Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

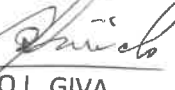
  
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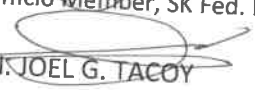
  
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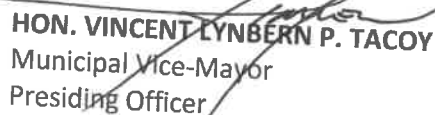
  
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HON. RICARDO L. GIVA  
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HON. ANA LOVE D. BORDEN  
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HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

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

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

(d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

(e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

(f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

(g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.



(h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

(i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;

(j) *Carinderia* refers to any public eating place where food already cooked are served at a price.

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

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

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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
SB Member

HON. ORLANDO G. VIACRUSIS  
SB Member

HON. EDUARDO E. TOLEDO  
SB Member

HON. PAOLO ANTONIO C. LAURENTE  
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HON. RICARDO L. GIVA  
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HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





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Presiding Officer

slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of warehouse, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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


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

(n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it




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SB Member

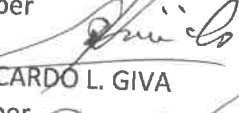
  
HON. JOEL N. DENOY  
SB Member

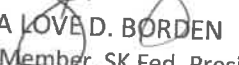
  
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SB Member

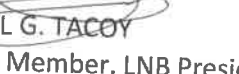
  
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HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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 fresh water pond/fishing which shall be limited to the sale, barter or exchange of agricultural or fresh water fishery products produced by himself and his immediate family and whose annual net income from such farming or fresh water fishing does not exceed Fifty Thousand Pesos ( 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

(q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

(t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any





other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

(u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

(v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

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

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
less than 10,000.00	187.00
10,000.00 or more but less than 15,000.00	275.00
15,000.00 or more but less than 20,000.00	467.50
20,000.00 or more but less than 30,000.00	660.00
30,000.00 or more but less than 40,000.00	841.50
40,000.00 or more but less than 50,000.00	1,045.00
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	3,850.00
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	14,300.00
2,000,000.00 or more but less than 3,000,000.00	17,600.00
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	25,300.00
5,000,000.00 or more but less than 6,500,000.00	26,400.00
6,500,000.00 or more	At a rate of thirty seven and a half

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
SB Member

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Ex-Officio Member, LNB President

HON. VINCENT LYMBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





	percent (37 ½%) of one percent (1%)
--	-------------------------------------

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Secretary to the Sanggunian

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Municipal Vice-Mayor  
Presiding Officer

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
Less than 1,000.00	110.00
1,000.00 or more but less than 2,000.00	143.00
2,000.00 or more but less than 3,000.00	181.60
3,000.00 or more but less than 4,000.00	242.00
4,000.00 or more but less than 5,000.00	302.50
5,000.00 or more but less than 6,000.00	363.00
6,000.00 or more but less than 7,000.00	423.50
7,000.00 or more but less than 8,000.00	484.00
8,000.00 or more but less than 10,000.00	605.00
10,000.00 or more but less than 15,000.00	726.00
15,000.00 or more but less than 20,000.00	847.00
20,000.00 or more but less than 30,000.00	1,089.00
30,000.00 or more but less than 40,000.00	1,331.00
40,000.00 or more but less than 50,000.00	1,573.00
50,000.00 or more but less than 75,000.00	2,117.50
75,000.00 or more but less than 100,000.00	2,662.00
100,000.00 or more but less than 150,000.00	3,751.00
150,000.00 or more but less than 200,000.00	4,840.00
200,000.00 or more but less than 300,000.00	7,018.00
300,000.00 or more but less than 500,000.00	9,196.00
500,000.00 or more but less than 750,000.00	11,374.00
750,000.00 or more but less than 1,000,000.00	13,552.00
1,000,000.00 or more but less than 2,000,000.00	14,421.00
2,000,000.00 or more	At a rate of fifty percent (50%) of one percent (1%)





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

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

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

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rate of one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Section.

(d) On retailers.

Amount of Gross Sales/ Receipts For the Preceding Calendar Year	Amount of Tax per Annum
P400,000.00 or less	2%
More than P400,000.00	1%

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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*[Signature]*  
**ANA MARIA SANORIA-ECIJA**  
 Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
**HON. ROMEO N. ALBARIDA**  
 Senior SB Member

*[Signature]*  
**HON. ARTEMIO T. ALMOROTO**  
 SB Member

*[Signature]*  
**HON. JOEL N. DENOY**  
 SB Member

*[Signature]*  
**HON. EVANGELINE C. CARNO**  
 SB Member

*[Signature]*  
**HON. ORLANDO G. VIACRUSIS**  
 SB Member

*[Signature]*  
**HON. EDUARDO E. TOLEDO**  
 SB Member

*[Signature]*  
**HON. PAOLO ANTONIO C. LAURENTE**  
 SB Member

*[Signature]*  
**HON. RICARDO L. GIVA**  
 SB Member

*[Signature]*  
**HON. ANA LOVE D. BORDEN**  
 Ex-Officio Member, SK Fed. President

*[Signature]*  
**HON. JOEL G. TACOY**  
 Ex-Officio Member, LNB President

*[Signature]*  
**HON. VINCENT LYNBERN P. TACOY**  
 Municipal Vice-Mayor  
 Presiding Officer



However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P30,000.00) subject to existing laws and regulations.

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

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Secretary to the Sanggunian

ATTESTED:

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Municipal Vice-Mayor  
Presiding Officer

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
Less than 5,000.00	30.25
5,000.00 or more but less than 10,000.00	67.76
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 of fifty percent (50%) of one percent (1%)
3,000,000.00 or more	15,000.00
4,000,000.00 or more	20,000.00


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

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

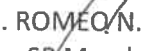


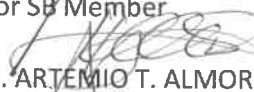



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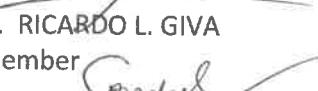
  
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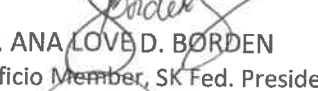
  
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HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

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

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

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents
6. On boarding houses, pension houses, motels, apartments, apartelle, and condominiums





7. Subdivision owners/ Private Cemeteries and Memorial Parks

8. Privately-owned markets;

9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;

10. Operators of Cable Network System

11. Operators of computer services establishment

12. General consultancy services

13. All other similar activities consisting essentially of the sales of services for a fee.

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Secretary to the Sanggunian

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15,001.00 or more but less than 20,000.00	302.50
20,001.00 or more but less than 30,000.00	423.50
30,001.00 or more but less than 40,000.00	605
40,001.00 or more but less than 50,000.00	968
50,001.00 or more but less than 75,000.00	1,452
75,001.00 or more but less than 100,000.00	2,178
100,001.00 or more but less than 150,000.00	2,904
150,001.00 or more but less than 200,000.00	3,993
200,001.00 or more but less than 250,000.00	5,082
250,001.00 or more but less than 300,000.00	6,776
300,001.00 or more but less than 400,000.00	9,075
400,001.00 or more but less than 500,000.00	10,175
500,001.00 or more but less than 750,000.00	11,275
750,001.00 or more but less than 1,000,000.00	12,650
1,000,001.00 or more but less than 2,000,000.00	a
2,000,000.00 or more	At a rate of fifty percent 50% of one percent 1%
3,000,000.00 or more	15,000
4,000,000.00 or more	20,000

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

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of ₱ 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.

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
SB Member

HON. ORLANDO G. VIACRUSIS  
SB Member

HON. EDUARDO E. TOLEDO  
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HON. PAOLO ANTONIO C. LAURENTE  
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HON. RICARDO L. GIVA  
SB Member

HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYNNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

(i) The Sangguniang Bayan may also prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed in Section 143 of R.A. 7160.

1. Pawnshop
2. Boarding House
3. Lodging House
4. Private cemeteries and memorial parks
5. Amusement places

Such as:

- Nightclubs or day clubs
- Cocktail lounges or bars
- Cabarets or dance halls
- Skating rinks
- Sauna Bathhouse
- Swimming pool
- Resorts
- Boxing stadium
- Racetrack
- Cockpits

LGUs may exercise the power to levy taxes, fees or charges on any bases or subject not otherwise specifically enumerated herein or taxed under the provisions of the NIRC, an amended, or other applicable laws, provided, that the taxes, fees, or charges shall not be unjust, excessive, oppressive, oppressive, confiscatory or contrary to declared national policy: Provided, further, that the Ordinance levying such taxes, fees, or charges shall not be enacted without prior public hearing conducted for the purpose.

(j) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carenderia or food caterers:

Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax
Less than P2,000.00	55.00



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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Senior SB Member

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Ex-Officio Member, SK Fed. President

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Municipal Vice-Mayor  
Presiding Officer

P2,000.00 or more but less than 3,500.00	77.00
3,750.00 or more but less than 4,500.00	99.00
4,500.00 or more but less than 6,125.00	121.00
6,125.00 or more but less than 7,250.00	143.00
7,250.00 or more but less than 8,750.00	165.00
8,750.00 or more but less than 10,276.00	198.00
10,275.00 or more but less than 12,125.00	242.00
12,125.00 or more but less than 15,250.00	275.00
15,250.00 or more but less than 16,750.00	308.00
16,750.00 or more but less than 18,250.00	330.00
18,250.00 or more but less than 20,625.00	385.00
20,625.00 or more but less than 23,625.00	440.00
23,625.00 or more but less than 27,000.00	495.00
27,000.00 or more but less than 30,000.00	550.00
30,000.00 or more but less than 33,000.00	605.00
33,000.00 or more but less than 35,875.00	660.00
35,875.00 or more but less than 40,625.00	715.00
40,625.00 or more but less than 45,500.00	770.00
45,500.00 or more but less than 50,000.00	825.00
For every P1,000.00 or fraction thereof in excess of 50,000.00	5.50 for every 1,000 in excess of 50,000.00

(k) Services, Repair Shops, Photocopying, Tailoring, Etc.

On all business establishments principally rendering or offering to render service, such as repair and welding shops, service station; painting shops, plastic lamination, photo static, white/blue printing recopying or duplicating



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Secretary to the Sanggunian

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Senior SB Member

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Municipal Vice-Mayor  
Presiding Officer

services; photographic studies; tailor and dress shops, laundry shops; beauty parlors, battery charging shops, barber shops; assaying laboratories; advertising agencies, collecting agencies, funeral parlors; massage or therapeutic clinics, construction and repair shops of motor vehicles, bicycles and tricycles; goldsmiths and silversmiths; shops for shearing animals; lather machine shops; vaciador shops; upholstery shops, stables; garages, parking lots; public warehouse, bodegas;

Shops for planing or surfacing and re-cutting of lumber are sawmills under contract to saw or cut logs belonging to others; dyeing establishment; milliners and hatters; blacksmiths; slandering and body building saloons, furniture repair shops, shoe repair shop, house and or sign painters; Computer Services; Sound System Services; Private Learning Institutions. Business agents and other independent contractors (judicial or natural); General engineering, general building, and especially contractors, filling, demolition and salvaged work contractors and proprietors or operators of bulldozers and other heavy equipment made available to others for consideration; persons engaged in the installation of water system, and gas or electric light, heat or power, proprietors of smelting plants, engraving plants and planting establishments, commercial and imagination brokers;

Gross Sales/Receipts For the Preceding Calendar Year	Amount of tax
Less than P5,000.00	33.00
P5,000.00 or more but less than 10,000.00	66.00
10,000.00 or more but less than 15,000.00	110.00
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	385.00
40,000.00 or more but less than 50,000.00	550.00
50,000.00 or more but less than 75,000.00	935.00
75,000.00 or more but less than 100,000.00	1,430.00
100,000.00 or more but less than 150,000.00	2,200.00
150,000.00 or more but less than 200,000.00	3,300.00





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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOËL N. DENOY  
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HON. EVANGELINE C. CARNO  
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Ex-Officio Member, LNB President

HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

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

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

**Section 2B.04. Administrative Provisions.** – The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

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

**Section 2C.01. Imposition of Tax.** – There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee PROPOSED
Circus, carnivals, or the like per day	P100 per day for the first 10days
	20.00 per day thereafter
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	P50 per day for the first (10)days and
	20.00 per day thereafter
Sports contest/exhibitions per day	₱ 1000.00
Other similar contrivances	₱ 1000.00

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





## Article F. Situs of Tax

### Section 2F.01. Situs of the Tax. –

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO M. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
SB Member

HON. ORLANDO G. VIACRUSIS  
SB Member

HON. EDUARDO E. TOLEDO  
SB Member

HON. PAOLO ANTONIO C. LAURENTE  
SB Member

HON. RICARDO L. GIVA  
SB Member

HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

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

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

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

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

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



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*AN*  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
HON. ROMEO N. ALBARIDA  
Senior SB Member

*[Signature]*  
HON. ARTEMIO T. ALMOROTO  
SB Member

*[Signature]*  
HON. JOEL N. DENOY  
SB Member

*[Signature]*  
HON. EVANGELINE C. CARNO  
SB Member

*[Signature]*  
HON. ORLANDO G. VIACRUSIS  
SB Member

*[Signature]*  
HON. EDUARDO E. TOLEDO  
SB Member

*[Signature]*  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

*[Signature]*  
HON. RICARDO L. GIVA  
SB Member

*[Signature]*  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

*[Signature]*  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

*[Signature]*  
HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the Municipality where the same is located.

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the Municipality where the factory, project office, plant or plantation is located.

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


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

Sixty percent (60%) to the Municipality where the factory is located; and

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




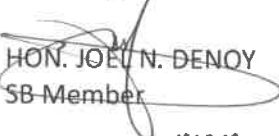
I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

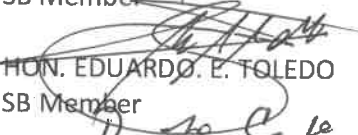
  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

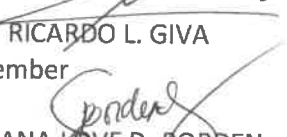
  
HON. JOEL N. DENOY  
SB Member

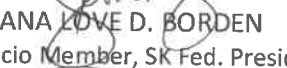
  
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SB Member

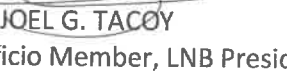
  
HON. ORLANDO G. VIACRUSIS  
SB Member

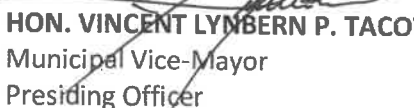
  
HON. EDUARDO E. TOLEDO  
SB Member

  
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SB Member

  
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HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYMBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

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

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

(c) Port of Loading - the Municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said Municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or





warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

## Article G. Payment of Business Taxes

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

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

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

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

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

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

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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO M. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
SB Member

HON. ORLANDO G. VIACRUSIS  
SB Member

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SB Member

HON. RICARDO L. GIVA  
SB Member

HON. ANA LOVED. BORDEN  
Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





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Ex-Officio Member, LNB President

HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

(a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

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

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


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

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






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ATTESTED:

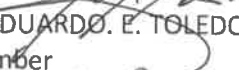
  
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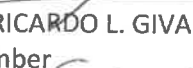
  
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HON. EVANGELINE C. CARNO  
SB Member

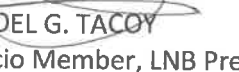
  
HON. ORLANDO G. VIACRUSIS  
SB Member

  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
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HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

(a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;

(b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

(c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

(2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

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

#### Article H. Presumptive Income Level

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



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

### 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.

(1) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifier, and compounders of liquors, distilled spirits, and wines, or manufacturers of any article of commerce of whatever kind or nature.

Less than 10,000.00	85.00
10,000.00 or more but less than 50,000.00	215.00
50,000.00 or more but less than 100,000.00	285.00
100,000.00 or more but less than 200,000.00	358.00
200,000.00 or more but less than 300,000.00	430.00
300,000.00 or more but less than 500,000.00	500.00

(2) For each business newly started = ₱150.00

(3) Tobacco dealers:

Kinds of Tobacco Dealer	Amount of Tax per Annum
Retail tobacco leaf dealers	143.00

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
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Municipal Vice-Mayor  
Presiding Officer





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Retail tobacco dealer	143.00
Wholesale tobacco dealer	286.00
Wholesale leaf tobacco dealer	286.00

(4) For Liquor Dealers

Kinds of Liquor Dealer	Amount of Tax per Annum
Dealers in fermented liquors, Distilled spirits and / or wines	P286.00
Retail dealer in domestic/ Fermented liquor	P143.00
Retail dealer in tuba, basi	P 115.00
Wholesale dealer in fermented liquor	P 1,500.00
Retail dealers in fermented liquor	P 800.00
Wholesale dealer in domestic liquor	P 572.00
Retail dealers on domestic liquor	P 500.00
Wholesale dealer in foreign liquor	P 1,144.00
Retail dealers in foreign liquor	P 750.00
Wholesale / alcoholic and non-alcoholic drinks/beverages	P 200.00
Retail dealer alcoholic and non-alcoholic drinks/beverages	P 150.00
Wholesale dealer in beer	P 1500.00
Retail dealers in beer	P 750.00

(5) Amusement places:

Kinds of Amusement Place:	Amount of Tax per Annum
Night and day club	2,860.00
Night Club or day club	1,430.00
Cockpit	10,000.00
Boxing stadium, skating rinks, bathhouse and/or swimming pool, resort or other similar places	1,000.00
Bowling alley, Billiard or pool hall; Steam bath, Sauna and other similar Establishment	1,000.00
Boxing contest (per night)	200.00
Carnival (per contrivance), per day	200.00
Fitness Gym	1,000.00

(6) Financial Establishments:



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Kinds of Financial Establishment:	Amount of Tax per Annum
(a) Commercial Bank for each branch in the Municipality	2,000.00
(b) Insurance Company for each branch in the Municipality	2,000.00
(c) Finance investment company and savings bank for each branch in the Municipality	2,000.00
(d) Pawnshop (For each branch in the Municipality)	2,000.00
(e) Rural Bank	2,000.00
(f) Lending investor	2,000.00
(g) Money shop	2,000.00

(7) Other Businesses:

All other business establishments or undertaking subject to the business tax imposed in Article A, Chapter II of this ordinance, not specifically Enumerated above (except circus or Menagerie parade and signboards or Billboards or advertisement) such as:

Kinds of Businesses	Amount of Tax per annum
(a) Boarding House	500.00
(b) Lodging House	500.00
(c) Private cemetery or memorial park	1,000.00
(d) Rice and corn mill single pass per P.D. 1096 & IRR	1,000.00
(e) "Kiskisan" type" Cono" type (multi-pass) per PD1096 & IRR	Refer to Bldg. Code
(f) Mechanical Dryer per unit (HP used)	Refer to Bldg. Code
(g) Dispatcher (in land transportation), etc.	200.00
(h) Subdivision operator	1,000.00
(i) Private detective or security agency	500.00
(j) Benefit Dance and Other Dance	
1) Benefit Dance	100.00
2) Fiesta Dance:	
Sitio –	200.00
Barangay	500.00
(k) Transporting shipment of large cattle per head	200.00





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(l) Transporting/shipment of goat, pig or similar livestock (per head)	50.00
(m) Transporting/shipment of chicken or similar fowls (per head)	5 for consumption  100 for every gamefowl
(n) Transport/shipment of farm products, and other agricultural products 1. Ginger and other root crops  2. Palay, copra, corn  3. Abaca Fiber (Lanot)	5.00 per sack of 50kls.  2.00 per sack  500 per trip
(o) Agents/Canvassers of: 1. Rice/Palay 2. Real Estate 3. Funeral Services	500.00 1,000.00 1,000.00
(p) Spotter	200.00
(q) Butcher/Lechonero	300.00
(r) Photographer	300.00
(s) Bartender, Club singer	200.00
(t) Beautician, make-up artist	500.00
(u) Manicurist/Nail Artist	250.00
(v) Barbeque stand (without fixed place of business)	200.00
(w) Magazine or newspaper stand (without fixed place of business)	100.00
(x) Salesman or salesgirl, waiter or waitress, watchman	100.00
(y) Ice cream stand, halo-halo stand, gulaman stand and popcorn stand and other street food vendors	100.00
(z) For each duplicate of permit issued	100.00
(aa) Lumber products per board foot for Commercial/private plantation	1.00 per board foot
(bb) Transient Vendors	200.00
(cc) Mahjong (limited to 1 table only)	2000.00





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Presiding Officer

(dd) Fund Raising (Raffle draw and other fund raising activities) per activity	300.00
(ee) Trucking business	1000.00
(ff) Blacksmith	200.00
(gg) Candle Maker	200.00
(hh) Hardware	1000.00
(ii) Gasoline Station	2000.00
(jj) Agrivet/Fertilizer, Insecticide, Pesticide Supply and similar Establishment	1000.00
(kk) Computer Services	500.00
(ll) Private Learning Institutions	1000.00
(mm) Xerox Copier	250.00
(nn) Car Wash	250.00
(oo) Hollow block Maker	1000.00
(pp) Bakery/Bakeshop	1000.00
(qq) Grocery Store	1000.00
(rr) Sari-sari store	200.00
(ss) Grains Retail	500.00
(tt) Grains Wholesaler	1000.00
(uu) Funeral Parlor	2000.00
(vv) Drug Store	1000.00
(ww) Dancing School	200.00
(xx) Furniture Shop	750.00
(yy) Private Mechanical Dryer-for-hire	1000.00
(zz) Medical/Dental Clinic and similar establishment	1000.00
(aaa) Commercial Mono Amplifier	400.00
(bbb) Commercial Quadro sonic with dancing lights	1000.00
(ccc) Transient Commercial Quadro sonic machine (per day)	500.00

(8) Dealers of fermented liquors, distilled spirits and/or wines per annum:

(a) Wholesale dealers in fermented liquor	1500.00
(b) Retail dealers in fermented liquor	800.00
(c) Retail dealers in foreign liquor	750.00
(d) Retail dealers on domestic liquor	500.00
(e) Retail dealers in beer	750.00
(f) Wholesale dealer in beer	1500.00



(9) On cigars and Cigarettes

(a) retailer	500.00
(b) wholesaler	1000.00

(10) On tobacco dealers

(a) retail leaf tobacco dealer	400.00
(b) wholesaler leaf tobacco dealer	750.00

(11) On amusement devices including but not limited to the following:

Each karaoke or sing-along machine	250.00
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(12) On amusement places wherein the customer thereof actively participates without making bets or wages including but not limited to:

Kinds of Amusement places	Amount of Tax Per Annum
(a) Night and Day club	4000.00
(b) Cocktail and lounges of bars	1500.00
(c) Skating rinks	1000.00
(d) Bath houses, swimming pools, resorts and other similar places	1500.00
(e) Steam bath, sauna and other similar Establishments per cubicle	350.00
(f) Billiard and pool halls: 1. First table	250.00
2. For each additional table	150.00
(g) Circus, carnivals and the like	100 per day for the first 10days  20.00 per day thereafter
(h) Merry go-round, roller coaster, ferries wheels, swings, shooting galleries and other similar contrivances	50.00  20.00 per day thereafter

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Secretary to the Sanggunian

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*[Signature]*  
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*[Signature]*  
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Municipal Vice-Mayor  
Presiding Officer





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*[Signature]*  
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<p>(i) Theater and cinema houses: Itinerant operators</p> <p>With orchestra only with seating capacity of less than 500 persons plus: amusement tax of 0.25 cents per admission payable to the Municipal treasurer within the twenty (20) days next following month for which the tax is due as regards operators with fixed establishments and within ten (10) days next following business day with respect to itinerant operators</p> <p>(An additional Tax of 100% of the rates herein above fixed shall be imposed on theaters and cinema houses with air-condition.)</p>	<p>200/day plus amusement tax of 1.00 per admission</p> <p>2000.00</p>
<p>(j) Boxing Stadium</p>	<p>7500.00</p>
<p>(k) Boxing Contest</p>	<p>800 per Night plus an amusement tax of 1.00 per admission ticket payable to the Municipal Treasurer the next business day</p>

(13) On pawnshop, "money shop", lending investors, finance and investment companies, insurance companies, and banks, any provisions of special notwithstanding except the Central Bank of the Philippines:





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(a) Pawnshop	
Less than P50,000.00 or more but less than 100,00.00	3000.00
100,000.00 or more but less than 200,000.00	4000.00
200,000.00 or more	6000.00
(b) Money Shops (Money Changer)	1500.00
(c) Lending Investors	3000.00
(d) Finance and Investment Companies	
1. Principal Office	3000.00
2. For each Branch, Payable to the Municipality where the branch Is Located	2000.00
(e) Insurance Companies	
1. Principal Office	3000.00
2. For each branch, payable to the municipality where the branch is located	2000.00
(f) Commercial Banks	
1. Principal Office	6000.00
2. For each branch, payable to the municipality where the branch is located	1500.00
(g) Saving Bank	
1. Principal Office	4000.00
2. For each branch, payable to the municipality where the branch is located	2000.00
(h) Rural banks	3000.00

(14) On boarding house with accommodation for:

Less than 10 boarders	400.00
11 to 20 boarders	500.00
21 to 39 boarders	600.00
40 or more boarders	700.00



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(15) On lodging house with accommodation for:

Less than 10 lodgers	500.00
11 to 24 lodgers	550.00
25 or more lodgers	800.00

(16) On private detective or security agency..... 700.00

(17) On real estate dealers:

(a) Subdivision operators per sq. meter..... 20.00

The computation of the tax on subdivision operators shall be based only on the total area of remaining lots titled in the name of the subdivision operator.

(b) Lessors of real estate based on gross receipt for the preceding calendar year at the following rate:

Less than 1,000.00	FREE
For every 1,000.00 in excess of 50,000.00 for real property used for purposes other than residential	150.00
For every 5,000.00 in excess of 50,000.00 for real property used for residential purposes	100.00
For every 1,000.00 in excess of 50,000.00 in the case of a newly started business of lessor or real estate, the tax per year shall be	500.00
or per quarter or fraction thereof	200.00

(18) On golf links ..... 6,000.00

(19) On inland fresh water fishponds, or fish breeding grounds, Per hectare or fraction thereof

Less than 300 square meters	FREE
With an area of 301 to 499 sq.m.	150.00
With an area of 500 sq.m. or more but less than 4,999 square meters	250.00
With an area of 1,000 sq.m. or more but less than 4,999 square meters	500.00
With an area of 5,000 sq.m. or more but less than 9,999 square meters	1000.00
With an area of 10,000 sq. m. or more	1,500.00





(20) On private cemeteries and memorial parks:

(a) Less than 2 hectares	3000.00
(b) 2 hectares to 5 hectares	6000.00

(21) On billboards, signboards and advertisements the computation of fees and charges shall be based on R.A. 1096, otherwise known as the Building Code.

(22) Fruit and Vegetable Vendors:

(a) Fruit and vegetable vendors (barangay)	150.00
(b) Fruit and vegetables vendors (public market)	150.00

(23) Operators and Owners of Transportation:

(a) Owners or operators of jeep, auto, trucks, for Bus, etc. for passengers and cargoes:	
1. First Unit (jeep, autos, trucks)	200.00
2. Each additional unit	100.00
3. First Unit (buses, mini-buses)	300.00
4. Each additional unit	100.00
(b) Owners or operator of motorized tricycle for passenger services for every unit	100.00
(c) Owner or operator of Pot-pot per unit	50.00
(d) Potpot Driver's license	50.00
(e) Bicycle registration fee per unit	100.00
(f) Bicycle with side car	150.00
(g) E-bike	200.00

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**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





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longer than the end of the calendar quarter. if the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

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

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

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

#### 1. For a newly-started business

- a. Location sketch of the new business
- b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
- c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
- d. A certificate attesting to the tax exemption if the business is exempt
- e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
- f. Tax clearance showing that the applicant has paid his tax obligations to the municipality
- g. *Barangay* clearance/proof of filing (in case of non-issuance of *barangay* clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
- h. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the



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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
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Ex-Officio Member, LNB President

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Municipal Vice-Mayor  
Presiding Officer

- senior or managing partners and that of the President or General Manager
- i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
- j. Community Tax Certificate
- k. Contract of Lease, if leasing

2. For renewal of existing business permits

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

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

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

A Mayor's Permit shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;





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Municipal Vice-Mayor  
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- (3) Any person who has unsettled tax obligation, debt or other liability to the government;
- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

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


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

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



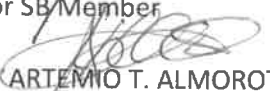
(f) **Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:

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Secretary to the Sanggunian

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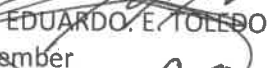
  
HON. ROMEO N. ALBARIDA  
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1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
2. When the person refuses to pay an indebtedness or liability to the municipality
4. When the person abuses his privilege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

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

(a) On restaurants, cafes, cafeterias, *carinderias*, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, no owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.

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

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



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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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

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

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

Kinds Of Sealing And Weighing Instruments	Amount Of Fee
(a) For sealing linear metric measures:	
• Not over one (1) meter	₱ 100.00
• Measure over one (1) meter	150.00
(b) For sealing metric measures of capacity:	
• Not over ten (10) liters	₱ 100.00
• Over ten (10) liters	150.00
(c) For sealing metric instruments of weights:	
• With capacity of not more than 30 kgs.	₱ 100.00
• With capacity of more than 30 kgs. But not more than 300 kgs.	100.00
• With capacity of more than 300	



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kgs/ but not more than 3,000 kgs. 500.00

- With capacity of more than 3,000 kgs. 500.00

- (d) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge shall be collected ₱ 1,000.00 -

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

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

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


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

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

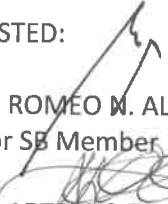
(b) Dealers of weights and measures instruments intended





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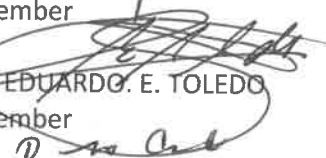
  
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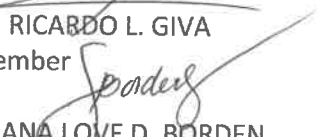
  
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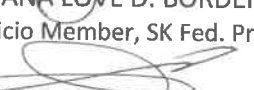
  
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Municipal Vice-Mayor  
Presiding Officer

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

(b) The Sangguniang Bayan of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTO. No MTO shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. The grantee of the MTO shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan ;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.






for sale.

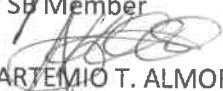
### Section 3B.07. Administrative Provisions. -

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Secretary to the Sanggunian

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Presiding Officer

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

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

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


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

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

The following acts related to weights and measures are prohibited:

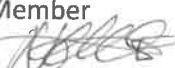


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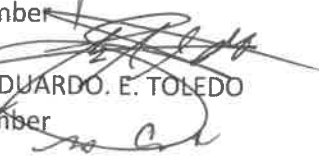
  
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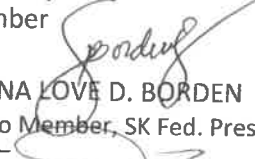
  
HON. EVANGELINE C. CARNO  
SB Member

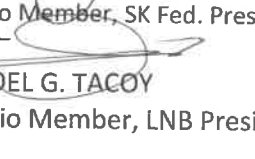
  
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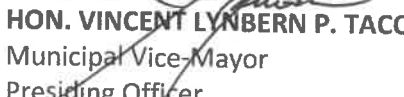
  
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- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially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



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- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

#### Section 3B.09. Penalties. -

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of Two thousand Five Hundred pesos (₱ 2,500.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.


(b) Any person who shall violate the provisions of paragraph (g) of Section 3B.08 for the first time shall be subject to fine of Two Thousand Five Hundred pesos (₱ 2,500.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.08 shall, upon conviction, be subject to a fine of Two Thousand Five Hundred Pesos (₱ 2,500.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

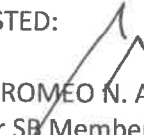


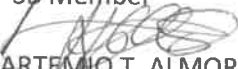
## Article C. Building Permit Fees

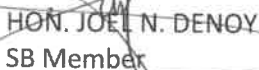
I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENOY  
SB Member


  
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HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

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

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

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

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



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

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

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

These shall include the permit/clearance fees for:

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

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

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

#### Article E. Permit Fees For Tricycle Operation

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

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a



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single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the tricycle.

(b) Tricycle Operators are persons engaged in the business of operating tricycles.

(c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

(d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

**Section 3E.02. Imposition of Fees.** - There shall be collected an annual for the operation of tricycle-for-hire detailed hereunder.

PARTICULARS	Amount of Fee
Annual (Franchise) Fee	1,240.00
Filing Fee	100.00
Fare adjustment fee for fare increase	50.00
Filing Fee for dropping of MTO	100.00
Medical Certificate	150.00
Sticker Fee	150.00

**Section 3E.03. Time of Payment. –**

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

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





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Municipal Vice-Mayor  
Presiding Officer

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

(b) The Sangguniang Bayan of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTO. No MTO shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. The grantee of the MTO shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan ;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.



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

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

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer as provided for in Municipal Ordinance No. 135 series of 2022.

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

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

#### Article F. Permit Fee on Pedalled Tricycle (Potpot)

**Section 3F.01. Imposition of Fee.** - There shall be collected from the owner of pedaled tricycle operated within the Municipality, a permit fee of One Hundred pesos (P100.00) per annum.

**Section 3F.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 tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

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

(a) A sticker shall be provided to the owner of the pedaled tricycle granted a permit.

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







## Article G. Permit Fee to Operate Motorcycle-for-hire (Habal-habal)

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

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Secretary to the Sanggunian

ATTESTED:

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Municipal Vice-Mayor  
Presiding Officer

**Section 3G.01.** Definition of Terms - when used in this ordinance, the following terms shall be construed as follows:

1) Annual Permit to Operate - is the permit granted to any person to operate a motorcycle-for-hire within the territorial jurisdiction of Matag-ob, Leyte renewable every year.

2) Motorcycle-for-hire - is a motor vehicle composed of a motorcycle operated to render transport services to the general public for a fee and most commonly known as habal-habal.

**Section 3G.02.** Imposition of Fee. - There shall be collected the following fees from every person who shall operate or cause to operate a motorcycle-for-hire in the municipality of Matag-ob, Leyte:

PARTICULARS	REVISION
Annual Permit To Operate	500.00
Filing Fee	100.00
Mayor's Permit	100.00
Medical Certificate	150.00
Sticker w/ I.D.	150.00

**Section 3G.03.** Time and Manner of Payment.-The fee imposed herein shall be due and payable within the first Twenty (20) Days of January of every year. For each newly acquired unit after the first 20 days of January, the registration fee shall be paid without penalty within the first 20 days of the quarter following the date of operation. The fee imposed for the Permit to Operate which is renewable every year shall be on the anniversary date of filing thereafter.

**Section 3G.04.** Administrative Provision. -The Municipal Treasurer or his/her duly authorized representative shall cause the collection of the annual permit-to-operate fee which shall be collected once a year on or before the anniversary date unless another date shall be decided upon by the Sangguniang Bayan.

**Section 3G.05.** Administrative Penalties - No person shall be allowed to operate his/her motorcycle-for-hire without the first securing the Permit-to-Operate whether new or for renewal. The Municipal Treasurer shall cause the impounding of any unit operating without the necessary permit.

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

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



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

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) Gaffer (*Taga-tan*) 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 the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

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

Particular	Amount Of Fee
(a) For the owner/operator/licensee of the cockpit:	
Application filing fee	P1,000.00
Annual cockpit permit fee	₱ 12,000.00
Franchise Fee	₱ 10,000.00

(b) From cockpit personnel:

Promoters/hosts	₱1,000.00
Pit Manager	₱ 1,000.00
Referee	₱ 500.00
Bet Manager/"Maciador"/"Kasador"	₱ 500.00
Cashier	₱ 500.00


(c) Environmental Fee ₱ 200.00





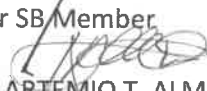
- (d) Riñas Fee
- |                        |          |
|------------------------|----------|
| 1. Regular Cockpit Day | ₱ 50.00  |
| 2. Panta Derby         | ₱ 100.00 |
| 3. Derby               | ₱ 200.00 |

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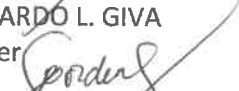
  
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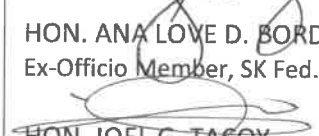
  
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### Section 3H.03. Time and Manner of Payment. –

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

(b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof. January 20;

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

### Section 3H.04. Administrative Provisions. –

(a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. The *Sangguniang Bayan* shall determine the number of cockpits to be allowed in this Municipality.

(c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers





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shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

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

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

### Article I. Special Permit Fee for Cockfighting

**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 "*afficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) **International Derby** – refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "*afficionados*" with "pot money" awarded to the proclaimed winning entry.

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

Kinds Of Cockfighting Events	Amount Of Fee
------------------------------	---------------





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(a) Special cockfights for 3 days	
Application Fee	₱ 500.00
Mayor's Permit Fee	₱ 1,500.00
Environmental Fee	₱ 200.00

(b) Assessment for Promoters:

Panta Derby	₱ 1,000.00
Two-cock Derby	₱ 3,000.00
Three-cock Derby	₱ 4,000.00
Four-cock Derby	₱ 5,000.00
Five-cock Derby	₱ 6,000.00

**Section 31.03. Exclusions.** - Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

**Section 31.04. Time and Manner of Payment.** - The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

**Section 31.05. Administrative Provisions.** -

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

(b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "*Balikbayans*", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the *Sangguniang Bayan*, in licensed cockpits or in playgrounds



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HON. PAOLO ANTONIO C. LAURENTE  
SB Member

HON. RICARDO L. GIVA  
SB Member

HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

**HON. JOEL G. TACOY**  
LNB President

HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

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

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

Occupation Or Calling	Rate Of Fee Per Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 1,000.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P 1,000.00
(c) On employees and Workers in food or eatery establishment	P 500.00
(d) On employees and workers in night or night and day establishment	P 500.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, taxi driver, dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder	P 500.00



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
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Municipal Vice-Mayor  
Presiding Officer

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

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

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


- (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

- (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery



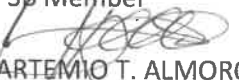


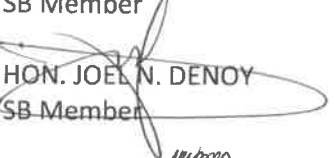
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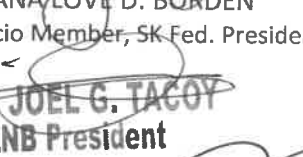
  
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LNB President

  
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Municipal Vice-Mayor  
Presiding Officer

and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shop; hardwares; pest control services; printing and publishing houses; service station; slaughter-houses; textile stores; warehouses; and parking lots.

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

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

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

(1) Employees and workers in canteen, *carinderia*, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;

(2) Stallholders, employees and workers in public markets;

(3) Peddlers of cook or uncooked foods;

(4) All other food peddlers, including peddlers of seasonal merchandise.

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

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





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watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

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

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

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

**Section 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.

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

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

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

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





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LNB President

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Municipal Vice-Mayor  
Presiding Officer

(a) The Municipal Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

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

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

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

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

	Particulars	Amount Of Fee
1.	For Certificate of Ownership	₱ 150.00
2.	For Certificate of Transfer	₱ 150.00
3.	For Certificate of Private Brand	₱ 150.00

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

**Section 3K03. 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.** -



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

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LNB President

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Municipal Vice-Mayor  
Presiding Officer

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

(b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

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

**Section 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 Stray Animals

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

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

(b) *Public Place* includes national, Municipality, or barangay streets, parks, plazas, and such other places open to the public.

(c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.





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ATTESTED:

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
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LNB President

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Municipal Vice-Mayor  
Presiding Officer

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

(e) *Police Force* - Apprehending Authorities

(f) *Barangay Authorities* - shall mean the Barangay Officials and Barangay Tanods of the barangays within the territorial jurisdiction of the municipality.

**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:

PARTICULARS	REVISED
Large Cattle	200.00/head
Pig, goat, sheep,	150.00/head
Hog	50.00/head
Fowls (goose/duck/turkey)	25.00/head

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

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

(a) For purposes of this Article, the *Barangay Tanods* of the Municipality are hereby authorized to apprehend and impound astray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for 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 notice for Five (5) days in Three (3) 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.





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Secretary to the Sanggunian

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
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Municipal Vice-Mayor  
Presiding Officer

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within the Five (5) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

Offenses	Amount Of Fee
1. <b>First offense</b>	₱ 500.00
2. <b>Second offense</b>	₱ 1,000.00
3. <b>For the third offense and each subsequent offense</b>	₱ 2,000.00 or imprisonment of 5 days or both such fine and imprisonment upon the discretion of the court.

In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner as provided for in Municipal Ordinance No. 132 series 2022.





**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 rented out in this Municipality.

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
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Municipal Vice-Mayor  
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Kinds Of Machinery & Equipment	Rate Of Fee Per Annum
(a) Hand Tractors	₱ 200.00
(b) Light Tractors	₱ 200.00
(c) Heavy Tractors	₱ 500.00
(d) Bulldozer	₱ 1,000.00
(e) Forklift	₱ 1,000.00
(f) Light Graders	₱ 600.00
(g) Combine Harvester (Mun. Ord. #147 s. 2023)	₱ 750.00
(h) s. 2023)	₱ 100.00
(i) Manual Threshers	₱500.00
(j) Farm Tractor (Mun. Ord. #147 s. 2023)	₱ 1,000.00
(k) 2023)	₱ 500.00
(l) Cargo Truck	₱ 500.00
(m) Dump Truck	₱ 1,000.00
(n) Road Rollers	₱ 1,000.00
(o) Payloader	₱ 1,000.00
(p) Primemovers/Flatbeds	₱ 1,000.00
(q) Backhoe	₱ 500.00
(r) Rock Crusher	₱ 1,000.00
(s) Transit/Mixer Truck	₱200.00
(t) Crane	₱ 200.00
(u) Trans Planter	
(u) Other Light agricultural machinery not enumerated above	₱500.00
Other agricultural machinery or heavy equipment not enumerated above	

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


**Section 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 name and address of the owner.





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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

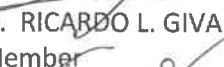
  
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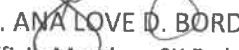
  
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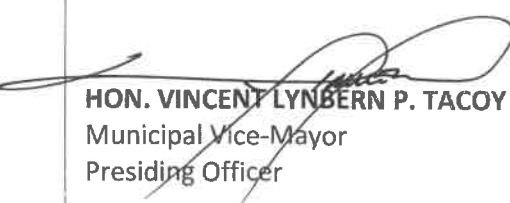
  
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Municipal Vice-Mayor  
Presiding Officer

**Section 3N.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 accordance with P.D. 1096, particularly Rule III, Sections 8.1 and 8.2 of such code and the rules and regulations promulgated thereunder.

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

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

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

## Article O. Permit Fee for Excavation

**Section 3O.01. Imposition of Fee.** -The assessment, collection and allocation of fees on every person/s who shall make or cause to be made any excavation on public or private street within the municipality of Matag-ob, Leyte, shall be governed by P.D. 1096, particularly Rule III, Sections 8.1 and 8.2 of such code and the rules and regulations promulgated thereunder.

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


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

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the Municipal



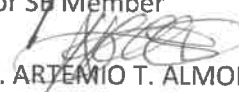


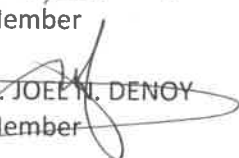
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HON. ARTEMIO T. ALMOROTO  
SB Member

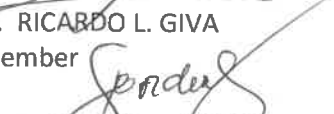
  
HON. JOEEN DENOY  
SB Member

  
HON. EVANGELINE C. CARNO  
SB Member

  
HON. ORLANDO G. VIACRUSIS  
SB Member


  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

streets of Matag-ob, Leyte unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

(b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

### Article P. Permit Fee on Circus and Other Parades

**Section 3P.01. Imposition of Fee.** – There shall be collected a Mayor's Permit Fee of Five Hundred Pesos (P500.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

**Section 3P.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 Seven (7) days before the scheduled date of the circus or parade and on such activity shall be held.

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

### Section 3P.04. Administrative Provisions. –

(a) Any persons who shall hold a parade within this Municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

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

### Article Q. Permit Fee on Film-Making





I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*AN*  
 ANA MARIA SANORIA-ECIJA  
 Secretary to the Sanggunian

ATTESTED:

*Romeo N. Albarida*  
 HON. ROMEO N. ALBARIDA  
 Senior SB Member

*Artemio T. Almoroto*  
 HON. ARTEMIO T. ALMOROTO  
 SB Member

*Joel N. Denoy*  
 HON. JOEL N. DENOY  
 SB Member

*Evangelina C. Carno*  
 HON. EVANGELINE C. CARNO  
 SB Member

*Orlando G. Viacrusic*  
 HON. ORLANDO G. VIACRUSIC  
 SB Member

*Eduardo E. Toledo*  
 HON. EDUARDO E. TOLEDO  
 SB Member

*Paolo Antonio C. Laurente*  
 HON. PAOLO ANTONIO C. LAURENTE  
 SB Member

*Ricardo L. Giva*  
 HON. RICARDO L. GIVA  
 SB Member

*Ana Love D. Borden*  
 HON. ANA LOVE D. BORDEN  
 Ex-Officio Member, SK Fed. President

*Joel G. Tacoy*  
 HON. JOEL G. TACOY  
 Ex-Officio Member, LNB President

*Vincent Lynbern P. Tacoy*  
 HON. VINCENT LYNBERN P. TACOY  
 Municipal Vice-Mayor  
 Presiding Officer

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

**Rate of Fee Per Filming**

- a. Commercial movies Local = 5,000.00/film  
 (Good for two weeks shooting) Foreign = 10,000.00/film
- b. Commercial advertisements = 5,000.00/film
- c. Documentary film = 5,000.00/film
- d. Videotape coverage = 2,000.00/coverage
- e. Extension Fee = 500.00/day

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

**Section 3Q.02. TIME OF PAYMENT.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit Three ( 3 ) days before location-filming is commenced.

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

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

Kinds Of Activity	Amount Of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱ 500.00
2. Promotional sales	₱ 2,500.00

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

**Section 3R.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.

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
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Ex-Officio Member, LNB President

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Municipal Vice-Mayor  
Presiding Officer

**Section 3R.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.

## CHAPTER IV. SERVICE FEES

### Article A. Secretary's Fees

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

	Types of Records and Documents	Amount Of Fee
a.	For every page or fraction thereof typewritten (not including the certificate and notation)	₱ 50.00
b.	For each certificate of correctness (with seal of Office) written on the copy or attached thereto per page	₱ 100.00
c.	For certifying the official act of the Municipal Judge or other judicial certificate with seal	₱ 100.00
d.	For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	₱ 100.00
e.		₱ 100.00





**Types of Records and Documents**

**Amount Of Fee**

Photocopy or any other copy produced by copying machine per page

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*[Signature]*  
 ANA MARIA SANORIA-ECIJA  
 Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
 HON. ROMEO N. ALBARIDA  
 Senior SB Member

*[Signature]*  
 HON. ARTEMIO T. ALMOROTO  
 SB Member

*[Signature]*  
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*[Signature]*  
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 Ex-Officio Member, SK Fed. President

*[Signature]*  
 HON. JOEL G. TACOY  
 Ex-Officio Member, LNB President

*[Signature]*  
 HON. VINCENT LYNBERN P. TACOY  
 Municipal Vice-Mayor  
 Presiding Officer

**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 a fee for services rendered by the Civil Registrar of this Municipality as follows:

(a) Marriage fees:

PARTICULARS	FEES
1. Application fee	200.00
2. Marriage License Fee/Registration Fee	78.66
3. Solemnization fee	
a. Ordinary/Regular Schedule	315.00
b. Special	700.00
4. Marriage Counseling Fee	200.00

(b) Marriage fees for Partners where one contracting party is Non-Filipino Nationality (Foreigner):

PARTICULARS	FEES
1. Application fee	500.00
2. Marriage License Fee/Registration Fee	500.00





3. Solemnization fee	
a. Ordinary/Regular Schedule	1,000.00
b. Special	2,000.00
4. Marriage Counselling Fee	200.00

(c) For Registration of the following:

PARTICULARS	FEES
1. Legitimation	300
2. Adoption	300
3. Annulment of Marriage	300
4. Naturalization	300
5. Change of Name (RA 9048)	3000
6. Clerical Error (RA 9048)	1000
7. Late Registration of Birth	300
8. New Registration of Birth	200
9. Supplemental Report	200
10. RA 9225 (Affidavit to use the surname of father)	500

(d) For Registration of the following:

1	Legitimation	P 200.00
2	Adoption	P 200.00
3	Annulment of marriage	P 200.00
4	Divorce	P 200.00
5	Naturalization	P 200.00
6	Change of name(R.A.9048)	P 3,000.00
7	Clerical Error(R.A.9048)	P 1,000.00
8	Other legal document action for record purposes	P 200.00
9	Late Registration of Birth	P100.00
10	New Registration of Birth	P 80.00

(e) For certified copies of any document in the register, per copy P50.00/copy

(f) Certification Fee per copy:

PARTICULARS	FEES
1. Death	100
2. Marriage	100
3. Live Birth/Birth Certificate	100

(g) Other Civil Registry Fee:

PARTICULARS	FEES
1. Out of town registration/Petition	700
2. Endorsement Fee of registered document Not found in OCRG (Office of the Civil Registrar	150.00

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

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Senior SB Member

HON. ARTEMIO T. ALMOROTO  
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HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer



General)

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Secretary to the Sanggunian

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Ex-Officio Member, LNB President

HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

**Section 4B.02. Exemptions.** - The fee in this article shall not be collected for copies furnished to agencies, offices, and other branches of the government for the official purposes, except these copies required by the courts at the request of litigants, in which case the fee should be collected.

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

**Section 4B.04. Exemptions.** - The fee imposed in this Article shall not be collected in the following cases:

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

**Section 4B.05. Time of Payment.** - The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

**Section 4B.06. Administrative Provision.** - A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

### Article C. Sanitary Inspection Fee

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

- (a) For house, accessories, factory, building for rent P 50.00



(b) For each business, industrial, or agricultural Establishment:

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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO M. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
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HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

PARTICULARS	FEES
1. Financial Institution/Establishment/Firms a. Main Office b. Branch	500 200
2. Gasoline and Filling Station	500
3. Medical/Dental Clinic and Animal Hospital	500
4. Hotels, apartelle and all other similar establishment	1000
5. Apartment per door	200
6. Houses for Rent	200
7. Dormitories, Lodging, Boarding House	500
8. Learning Institutions	500
9. Media Facilities	500
10. Administration Office/Display Office	500
11. Water Refilling Station	200
12. Water Analysis	500
13. Business, Industrial, Commercial, Agricultural Establishment: a. with an area of 1000 sq. m. b. 500 sq. m. or less but not more than 999 sq. c. 200 sq. m. but less than 499 sq. m. d. 100 sq. m. but less than 199 sq. m. e. 50 sq. m. but less than 99 sq. m. f. less than 50 sq. m.	500 400 350 200 150 100
14. Restaurant, Restobar, Carenderia, Coffee Shop, Videoke Bar and the Like	600.00
15. Embalming/Funeral Parlor	500

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

**Section 4C.03. Administrative Provisions.** --

(a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and



accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

- (b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

#### Article D. Service Fees for Health Examination

**Section 4D.01. Imposition of Fee.** – There will be 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 duly authorized representative, as required by existing ordinances.

A fee of Fifty Pesos (P50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.


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

#### Section 4D.03. Administrative Provisions. –

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.

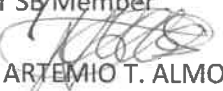
1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
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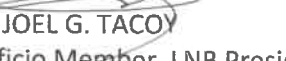
  
HON. ORLANDO G. VIACRUSIS  
SB Member

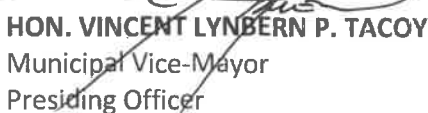
  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
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SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
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Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





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Secretary to the Sanggunian

ATTESTED:

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Ex-Officio Member, LNB President

HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.

6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

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

**Section 4D.04. Penalty.** A fine of Five Hundred Pesos (P500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

### Article E. Dog Vaccination Fee

**Section 4E.01. Imposition Fee** – There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Fifty Pesos (P150.00) for every dog vaccinated within the territorial jurisdiction of this Municipality.

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


### Section 4E.03. Administrative Provisions. –

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



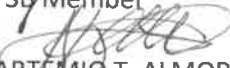


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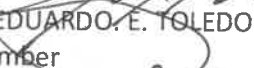
  
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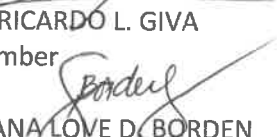
  
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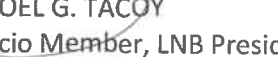
  
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HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

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

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


- Owners name, address and telephone number if any
- Description of dog (color, sex, markings, age, name, species and breed if any)
- Dates of vaccination and vaccine expiration if known
- Rabies vaccination tag number
- Vaccine produced
- Vaccinator's signature
- Veterinarians license number/ vaccinator's address

3. The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.

4. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and

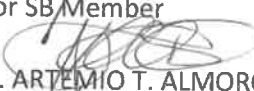


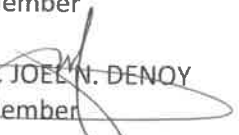
I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:


  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENOY  
SB Member


  
HON. EVANGELINE C. CARNO  
SB Member

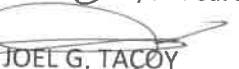
  
HON. ORLANDO G. VIACRUSIS  
SB Member


  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

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

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

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

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

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



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

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

### Article F. Immunization, Castration Fees

**Section 4F.01. Imposition of Fee.** – There shall be paid for each of application for immunization and castration of animals conducted by the Office of the Municipal Agriculturist the following fees:

PARTICULARS	FEES
1. Castration of large cattle, per head	50.00
2. Castration of hog, per head	20.00
3. Castration of dogs, per head	20.00
4. Immunization large cattle, per head	50.00
5. Immunization of fowls, per head	20.00

**Section 4F.02. Time of Payment** – The fee shall be paid to the Municipal Treasurer prior to the immunization and/or castration of the any of the above-enumerated animals in close coordination with the Municipal Agricultural Office and the Office of the Municipal Veterinarian.

**Section 4F.03. Administrative Provisions.** – The foregoing administrative provisions shall be observed in the implementation of this Article:

1. **Castration Guidelines.** – The Office of the Municipal Agriculture shall establish guidelines outlining the acceptable age, method and conditions under which the procedure can take place. If veterinary professionals are involved, ensure that their standard operating procedures adhere to established codes of practice and ethical guidelines.

2. **Reporting of Adverse Reactions.** – The Office of the Municipal Agriculture shall establish a mechanism for reporting and documenting any adverse reactions or complications resulting from immunizations or castrations. This can be done to monitor the overall safety and efficacy of such procedures, ensuring timely response and follow-up actions.

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PARTICULARS	FEES
Less than 300 square meters	FREE
With an area of 301 to 499 sq. m.	150.00
With an area of 500 sq.m. or more but less than 4,999 square meters	250.00
With an area of 1,000 sq.m.or more but less than 4,999 square meters	500.00
With an area of 5,000 sq.m. or more but less than 9,999 square meters	1,000.00
With an area of 10,000 sq. m. or more	1,500.00

**Section 4H.02. Time of Payment** – The fee shall be paid to the Municipal Treasurer before the commencement/construction of any inland freshwater fishpond.

**Section 4H.03. Administrative Provisions.** – The foregoing administrative provisions shall be enforced to ensure the effective and efficient implementation of this Article:

1. Licensing and Registration. – All fishpond operators must obtain a valid license from the Municipal Mayor's Office through the Office of the Municipal Agriculturist.

2. Construction and Maintenance. – Fishponds should be constructed according to the regulations and guidelines provided by the Office of the Municipal Agriculture in consonance with guidelines provided by the Fisheries Department.

Proper maintenance of the fishpond, including regular cleaning and removal of debris, and repairing of structures, should be ensured.

3. Species Selection/Stoking. – The selection of fish species for the fishpond should be based on local ecological conditions and market demand.

Stocking of fish species should be conducted in consultation with fisheries experts to maintain ecological balance and prevent overstocking.

4. Environmental Conservation. – Fishpond operations should adhere to environmental regulations and laws to minimize their impact on the environment.

5. Compliance and Enforcement. – Regular inspections shall be done by the Office of the Municipal Agriculture to ensure compliance with certain regulations.

**Section 4H.04. Penalty** – Any person, natural or juridical who fails to abide by any of the provisions of Article shall be subjected to the following penalties:



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First Offense -- administrative fine of Five Hundred pesos (Php500.00);

Second Offense -- administrative fine of One Thousand pesos (Php1,000.00)

Third Offense -- administrative fine of One Thousand Five Hundred pesos (Php1,500.00) or imprisonment of not less than five (5) days but not more than ten (10) days, or both such fine and imprisonment at the discretion of the court.

## CHAPTER V. MUNICIPAL CHARGES

### Article A. Rentals of Personal and Real Properties Owned by the Municipality

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

NAME OF FACILITY	DAY RENT	NIGHT RENT	HOUSEKEEPING
Municipal Gymnasium	₱2,000.00	₱3,000.00	600.00 for 2 utility workers at 300.00 ea.
Senior Citizens Building	₱600.00 per room	₱1,000.00 per room	300.00/1 utility worker

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

### Article B. Charges for Parking

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

KIND OF VEHICLE	FEE
-----------------	-----





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a. Delivery Trucks/Panels	₱100.00/day or fraction thereof
b. Tricycle and Bajaj	₱15.00/day or fraction thereof
c. Habal-habal	₱10.00/day or fraction thereof
d. Multicab/Jeepney	₱20.00/day or fraction thereof
e. Public Utility Bus (PUB), Mini-bus, V-hire	₱25.00/day or fraction thereof

### Article C. Charges for Use of Waterworks System

**Section 5C.01. Imposition of Charges.** – The following fees and charges provided herein shall be collected for the water services rendered by the Waterworks System of this Municipality:

**1) Metered rates:** Water consumed shall be paid per cubic meter.

KIND OF ESTABLISHMENT	FEES
(a) Domestic/commercial	10.00/cu.m.

#### 2) Other Services:

(a) For New Installation, the following fees shall be collected:

KIND OF ESTABLISHMENT	FEES
Application Fee	₱100.00
Water Installation Service Fee	₱ 50.00
Mayor's Permit	₱ 50.00
3 mos. Advance Payment	₱ 60.00

(b) Reconnection Fee..... P 50.00  
(c) Minor/Major repair of pipe



from mainline to Water  
Meter..... P 50.00

### Article D. Cemetery Charges

**Section 5D.01. Imposition of Fees.** There shall be collected the following fees in the operation, maintenance and management of the Municipal Cemetery:

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Particulars	FEES
a. Burial Permit	100.00
b. Exhumation of Cadaver	200.00
c. Removal of Cadaver	200.00
d. Entrance from Other Municipality	200.00
e. Transfer to other municipality	200.00
f. Notarial Fee	
1. Locals/Residents of Matag-ob	350.00
2. Non-Residents	500.00
g. Tomb Rental (Apartment Type Niche)	
1. Locals/Residents of Matag-ob	12,000.00
2. Non-Residents	18,000.00
h. Family Bone Box (Mun. Ord. #109 s. 2019)	
1. Locals/Residents of Matag-ob	8,500.00
2. Non-Residents	10,000.00
i. Individual Bone Box	
1. Locals/Residents of Matag-ob	4,000.00
2. Non-Residents	6,000.00
j. Annual Rental on Single (Individual) Bone Box	
1. Locals/Residents of Matag-ob	100.00
2. Non-Residents	150.00
k. Annual Rental on Family Bone Box	
1. Locals/Residents of Matag-ob	200.00
2. Non-Residents	300.00


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

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

**Section 5D.03. Administrative Provisions.** –

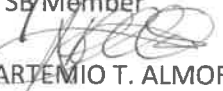


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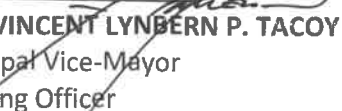
  
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Municipal Vice-Mayor  
Presiding Officer

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this Municipality located at Barangay San Guillermo, Matag-ob, Leyte.
- (b) The burial sites/tomb shall be constructed apartment type with a standard size of 2.40 meters long, 0.80 meter wide, and 0.75 meter height or 1.44 cubic meter.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the *Sangguniang Bayan* shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- The Municipal Mayor shall appoint/designate a Cemetery Administrator who shall be responsible in the management and maintenance of the Municipal Cemetery.
- (h) The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the *Sangguniang Bayan*.

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## Article E. Market Fees and Charges

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

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**Section 5E.01. Subdivision of Market Building.** – The public market shall be divided into sections with each section housing one class or group of allied goods, commodities, or merchandise.

**Section 5E.02. Imposition of Market Fees and Charges.** – There shall be collected the following market rental fees and charges on the market operated by this Municipality:

PARTICULARS	FEES
1. Fish section	10.00
2. Meat section	25.00
3. Vegetable and fruit section	10.00
4. Dry goods section	10.00
5. Grocery and sari-sari section	10.00
6. Eating place/dealer of cooked food section	15.00
7. Poultry product section	10.00
8. For occupancy of market premises, per square meter or fraction per day	10.00

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

Market Section	FEES
2. Fees for the Occupancy of Market Building	
a. Old Public Market Buildings	35.00 per day
b. New Public Market Buildings	50.00 per day
3. Market entrance fee on transient vendors of any commodity or merchandise brought into the market for sale:	





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PARTICULARS	FEEES
Dealers in mangoes, per kaing(ripe)	P 2.00
Dealers in mangoes /kaing (green)	P 2.00
Dealers in coconut /hundred	P 5.00
Dealers in coconut	P 20.00
Dealers in eggs /hundred	P 2.00
Dealers in peanut /per sack(unhusked)	P 2.00
Dealers in peanuts /sack (husked)	P 2.00
Dealers in eggplants /kilo	P 2.00
Dealers in fresh fish /per kilo	P 1.00
Dealers in fresh fish /canister	P 5.00
Dealers in dried fish /kilo	P 1.00
Dealers in dried fish, /baston (big basket)	P 5.00
Dealers in chicken /head	P 2.00
Dealers in piglets /head	P 5.00
Dealers in camote,	P 5.00
For every five (5) gallon(petroleum), can of salted fish ginamos, bahong, sisi, pelat, or hipon, etc	3.00 per can
For every big basket (lagwad) (batolang) box of fresh,dried or salted fish etc.	5.00 per basket
smaller baskets such as lidong	2.00 per basket
For every sack or cassava gabi, camote, ubi, appalli, talyan, palawan and other root crops	5.00
For every sledge, barsa or kanga of camote and gabi and other root crops	3.00
For every sledge, barsa or kanga of camote and gabi and other root crops	4.00
For every basket of kaing of fruits such as orange, eggplant and other vegetables, mangoes, santol, lanzones, etc	4.00
For every big bundle of green leafy vegetables	3.00
For every cartload of coconuts	4.00
For every dozen of squash, opo, condol, sandiya, ect	4.00
For every cartload of plastic-wares, glasswares, And other tableware's	4.00
For every big box or big can of sugar (Calamay)	4.00
For every cartload/big bundle of fabrics, clothes etc.	4.00
For all other commodities of different kinds per cartload	4.00



**Section 5F.01. Permit Fee to Slaughter.** – Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Office of the Municipal Agriculturist through the Municipal Veterinarian or his/her duly authorized representative. For this permit a permit fee shall be paid as follows:

Particulars	Mayor's Permit
Large cattle	150
Hogs	100
Goat / Sheep	75

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**Section 5F.02. Imposition of Slaughter Fees.** – There shall be collected the following fees for the services rendered by slaughterhouse owned and operated by the Municipality:

Particulars	Service Fee	Ante Mortem	Post Mortem	TOTAL
Large cattle	50	75	75	300
Hogs	50	50	50	200
Lechon	25	10	15	100
Goat Sheep	25	10	15	100

For the inspection of meat from Sources outside the municipality of Matag-ob for sale in public market or elsewhere in the municipality.....P1.00 per kilogram

**Section 5F.03. Imposition of Ante-Mortem Inspection Fee (per head):**

KIND OF ANIMAL	FEES
Large Cattle	20.00
Hogs	10.00
Goat	10.00
Sheep	10.00
Poultry	2.00

**Section 5F.04 Entrails Fee (per head):**

KIND OF ANIMAL	FEES
Large Cattle	20.00
Hogs	10.00
Goat	10.00
Sheep	10.00
Poultry	2.00





**Section 5F.04 Meat Delivery Van fee (per kilogram):**

KIND OF ANIMAL	Revision
Large Cattle	1.00
Hogs	1.00
Goat	1.00
Sheep	1.00

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Presiding Officer

**Section 5F.05. Place of Slaughter.** – The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; *Provided*, that the animal slaughtered shall not be sold or offered for sale.

**Section 5F.06. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle.** – Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

**Section 5F.07. 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:

Particulars	Corral Fee
Large cattle	50 per head per day or fraction thereof
Hogs	25 per head per day or fraction thereof
Goat / Sheep	15 per head per day or fraction thereof



Poultry	P5.00/head per day or fraction thereof
---------	--

### Section 5F.08. Time of Payment. –

The slaughter of any kind of animal intended for sale shall be done only in the Municipal slaughterhouse designated as such by the Sangguniang. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

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

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

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


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

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

## CHAPTER VI - COMMUNITY TAX

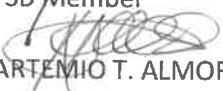
**Section 6.01. Imposition of Tax.** – There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENOY  
SB Member

  
HON. EVANGELINE C. CARNO  
SB Member

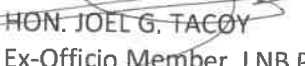
  
HON. ORLANDO G. VIACRUSIS  
SB Member

  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President


  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer





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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
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Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
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Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

### Section 6.02. Individuals liable to Community Tax. –

Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (₱1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (₱ 5.00) Pesos and an annual additional tax of One Peso (₱ 1.00) for every One Thousand Pesos (₱ 1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (₱ 5,000.00)

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

### Sec. 6.03. Juridical Persons Liable to Community Tax.

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

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

For every Five Thousand (₱ 5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (₱ 2.00) Pesos.

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

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

Diplomatic and consular representatives; and





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:**

The Community Tax shall accrue to the first (1<sup>st</sup>) day of January each year which shall be paid not later than the date of February of each year.

If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.

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

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

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

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. DENOY  
SB Member

HON. EVANGELINE C. CARNO  
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HON. ORLANDO G. VIACRUSIS  
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Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer



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

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

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

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

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


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

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

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


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


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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENOY  
SB Member


  
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SB Member


  
HON. ORLANDO G. VIACRUSIC  
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SB Member

  
HON. ANA LOVE D. BORDEN  
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HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer






(1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and

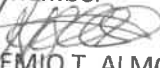
(2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.


I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
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SB Member


  
HON. JOEL N. DENOY  
SB Member

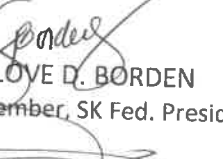
  
HON. EVANGELINE C. CARNO  
SB Member

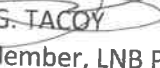
  
HON. ORLANDO G. VIACRUSIS  
SB Member

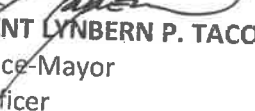
  
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Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

## CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

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

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

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

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

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



shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

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

Pursuant to the provisions of this Ordinance and other existing rules and regulations, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

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

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

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

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

**Section 7A.10. Examination of Books of Accounts.** – The Municipal Treasurer shall, by himself or through any of

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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

HON. ROMEO N. ALBARIDA  
Senior SB Member

HON. ARTEMIO T. ALMOROTO  
SB Member

HON. JOEL N. BENOY  
SB Member

HON. EVANGELINE C. CARNO  
SB Member

HON. ORLANDO G. VIACRUSIS  
SB Member

HON. EDUARDO E. TOLEDO  
SB Member

HON. PAOLO ANTONIO C. LAURENTE  
SB Member

HON. RICARDO L. GIVA  
SB Member

HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*AN*  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

*R*  
HON. ROMEO N. ALBARIDA  
Senior SB Member

*A*  
HON. ARTEMIO T. ALMOROTO  
SB Member

*J*  
HON. JOEL N. DENOY  
SB Member

*Evangelina*  
HON. EVANGELINE C. CARNO  
SB Member

*O*  
HON. ORLANDO G. VIACRUSIS  
SB Member

*E*  
HON. EDUARDO E. TOLEDO  
SB Member

*P*  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

*R*  
HON. RICARDO L. GIVA  
SB Member

*A*  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

*J*  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

*V*  
HON. VINCENT LYMBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

taxes, fees, and charges including related surcharges and interest.

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

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

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:

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

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.



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*AM*  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

*RN*  
HON. ROMEO N. ALBARIDA  
Senior SB Member

*AT*  
HON. ARTEMIO T. ALMOROTO  
SB Member

*JND*  
HON. JOEL N. DENOGY  
SB Member

*EC*  
HON. EVANGELINE C. CARNO  
SB Member

*OV*  
HON. ORLANDO G. VIACRUSIS  
SB Member

*ET*  
HON. EDUARDO E. TOLEDO  
SB Member

*PAAC*  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

*RLG*  
HON. RICARDO L. GIVA  
SB Member

*ALB*  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

*JGT*  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

*VLP*  
HON. VINCENT LYBBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

**Release of Distrained Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.

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


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

**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.

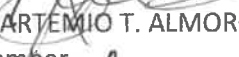


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ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

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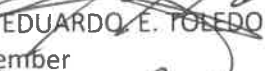
  
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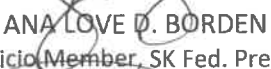
  
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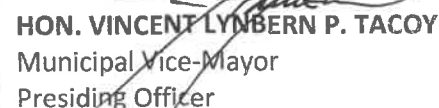
  
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Municipal Vice-Mayor  
Presiding Officer

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

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


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

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

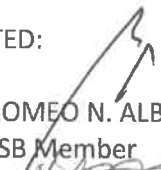
Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the




I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

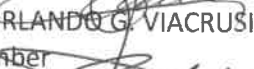
ATTESTED:

  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENOY  
SB Member

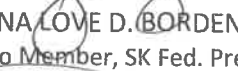
  
HON. EVANGELINE C. CARNO  
SB Member

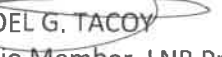
  
HON. ORLANDO G. VIACRUSIS  
SB Member


  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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


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

The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two




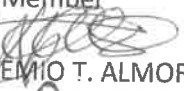


I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENOY  
SB Member

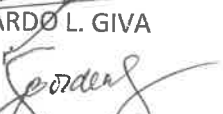
  
HON. EVANGELINE C. CARNO  
SB Member

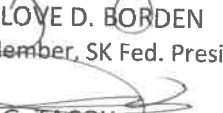
  
HON. ORLANDO G. VIACRUSIS  
SB Member

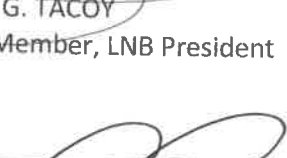
  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

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.

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

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

Resale of Real Estate Take for Taxes, Fees or Charges. The *Sangguniang Bayan* may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this Municipality.

Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The Municipality may



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

*AM*  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

*RN*  
HON. ROMEO N. ALBARIDA  
Senior SB Member

*AT*  
HON. ARTEMIO T. ALMOROTO  
SB Member

*JND*  
HON. JOEL N. DENOY  
SB Member

*EC*  
HON. EVANGELINE C. CARNO  
SB Member

*OV*  
HON. ORLANDO G. VIACRUSIS  
SB Member

*ET*  
HON. EDUARDO E. TOLEDO  
SB Member

*PA*  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

*RL*  
HON. RICARDO L. GIVA  
SB Member

*AL*  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

*JGT*  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

*VLP*  
HON. VINCENT LYMBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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).

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.

Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

### Article C. Taxpayer's Remedies


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

- 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



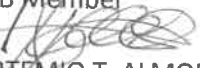



I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member


  
HON. JOEL N. DENOY  
SB Member

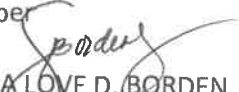
  
HON. EVANGELINE C. CARNO  
SB Member

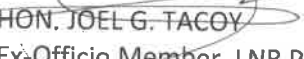
  
HON. ORLANDO G. VIACRUSIS  
SB Member


  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;

2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and


3. The taxpayer is out of the country or otherwise cannot be located.

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

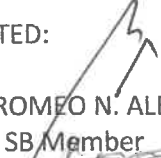
Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from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





I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan:

  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:


  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

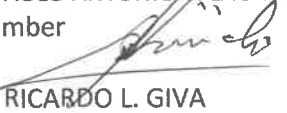
  
HON. JOEL N. DENOY  
SB Member

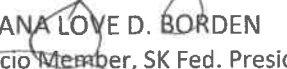
  
HON. EVANGELINE C. CARNO  
SB Member


  
HON. ORLANDO G. VIACRUSIS  
SB Member

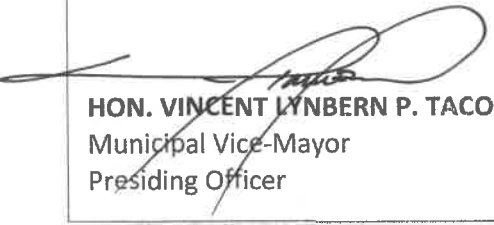
  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, SK Fed. President

  
HON. JOEL G. TACOY  
Ex-Officio Member, LNB President

  
HON. VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor  
Presiding Officer

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

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

#### Article D. Miscellaneous Provisions


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

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

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




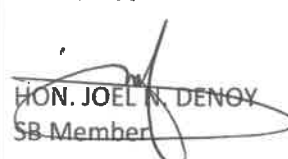
I HEREBY CERTIFY that the foregoing minutes was adopted with amendments:


  
ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

ATTESTED:

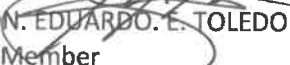
  
HON. ROMEO N. ALBARIDA  
Senior SB Member

  
HON. ARTEMIO T. ALMOROTO  
SB Member

  
HON. JOEL N. DENGU  
SB Member

  
HON. EVANGELINE C. CARNO  
SB Member

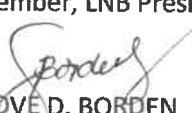
  
HON. ORLANDO G. VIACRUSIS  
SB Member

  
HON. EDUARDO E. TOLEDO  
SB Member

  
HON. PAOLO ANTONIO C. LAURENTE  
SB Member

  
HON. RICARDO L. GIVA  
SB Member

HON. RODOLFO N. SUÑIR  
Ex-Officio Member, LNB President

  
HON. ANA LOVE D. BORDEN  
Ex-Officio Member, LNB President

44 Revenue Code. the activity aimed to promote transparency,  
45 inclusivity, and civic engagement in the legislative process.  
46

### 47 ***Preparation and Publicity***

48  
49 Prior to the Public Hearing, extensive efforts were made  
50 to inform the community about the event. Public announcements  
51 were made through various channels, including local  
52 newspapers, community bulletin board and social media  
53 platforms. Invitations were extended to stakeholders, residents,  
54 business owners, and representatives of civic organizations to  
55 ensure diverse and representative audience.  
56

### 57 ***Event and Logistics***

58  
59 The public hearing took place at the Municipal Gymnasium  
60 of Matag-ob, Leyte. The venue was arranged to accommodate a  
61 significant number of participants, with seating arrangements for  
62 both attendees and the panel of officials leading the hearing.  
63 Necessary audio-visual equipment was set up to facilitate  
64 presentations and ensure effective communication.  
65

### 66 ***Opening Remarks***

67  
68 The public hearing began with opening remarks from the  
69 Honorable Eduardo E. Toledo, Chairman, Committee on TRADE,  
70 INDUSTRY, INVESTMENTS, AND ECONOMIC AFFAIRS,  
71 welcoming the attendees and expressing gratitude for their  
72 participation. The importance of community involvement in  
73 shaping local policies, particularly those related to revenue, was  
74 emphasized.  
75

### 76 ***Presentation of proposed revisions***

77  
78 A detailed presentation on the proposed revisions to the  
79 Matag-ob, Leyte Revenue Code was delivered by the Honorable  
80 Ricardo L. Giva, author and Chairman of the Chairman,  
81 Committee on Finance and Economic Enterprise Development,  
82 and Ways and Means. The presentation covered key  
83 changes/increase in the amount of tax, their rationale, and the  
84 potential impacts on the community. Visual aids and examples  
85 were used to enhance understanding. Tables showing the  
86 difference between the current amount of tax and the proposed

*AK*

ANA MARIA SANORIA-ECIJA  
Secretary to the Sanggunian

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ATTESTED:

*[Signature]*  
HONORABLE ROMEO N. ALBARIDA  
Senior SB Member

*[Signature]*  
HONORABLE ARTEMIO T. ALMOROTO  
SB Member

*[Signature]*  
HONORABLE JOEL N. DENOY  
SB Member

*[Signature]*  
HONORABLE EVANGELINE C. CARNO  
SB Member

*[Signature]*  
HONORABLE ORLANDO G. VIACRUSIS  
SB Member

*[Signature]*  
HONORABLE EDUARDO E. TOLEDO  
SB Member

*[Signature]*  
HONORABLE PAOLO ANTONIO C. LAURENTE  
SB Member

*[Signature]*  
HONORABLE RICARDO L. GIVA  
SB Member

HONORABLE RODOLFO N. SUÑIR  
Ex-Officio Member, LnB President

*[Signature]*  
HONORABLE ANA LOVE D. BORDEN  
Ex-Officio Member, SK Federation President



Republic of the Philippines  
PROVINCE OF LEYTE  
MUNICIPALITY OF MATAG-OB  
OFFICE OF THE MUNICIPAL VICE-MAYOR

**NOTICE OF PUBLIC HEARING**  
November 24, 2023

TO WHOM IT MAY CONCERN:  
Matag-ob, Leyte

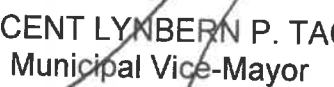
Sir/Madam:

Ang Kunseho sa atong lungsod magpahigayon ug usa ka Public Hearing karong Biyernes, Nobyembre 28, 2023, alas 3 ang takna sa hapon, nga pagahimoon sa Municipal Gymnasium aron sa pagpasabot ang mga katawhan mahitungod proposed "Municipal Ordinance No. 190 s. 2023, entitled: MATAG-OB, LEYTE REVENUE CODE OF 2023."

Tungod niini, ang kunseho naghangyo sa inyong pagtambong sa mao nga Public Hearing/kalihokan alang sa inyong kasayoran sa kabag-ohan sa mga provisions sa Revenue Code sa atong lungsod.

Manghinaot and Kunseho sa atong lungsod sa inyong pagsanong niining imbitasyon alang sa kaayohan sa atong lungsod.

Salamat!

  
VINCENT LYNBERN P. TACOY  
Municipal Vice-Mayor



Republic of the Philippines  
PROVINCE OF LEYTE  
MUNICIPALITY OF MATAG-OB

**ORDER OF BUSINESS**

November 28, 2023

Business Orientation and Public Hearing  
On Municipal Revenue Code  
Municipal Gymnasium

**PART 1 - PRELIMINARIES**

1. Call to order
2. Invocation
3. Philippine National Anthem
4. Opening Statement

- Honorable Eduardo E. Toledo,  
Chairman, Committee on TRADE,  
INDUSTRY, INVESTMENTS AND  
ECONOMIC AFFAIRS.


**PART 2 – PUBLIC HEARING PROPER**

1. Presentation of the provisions of  
the Matag-ob Municipal  
Revenue Code

- Hon. Ricardo L. Giva,  
Chairman, Committee on FINANCE  
AND ECONOMIC ENTERPRISE  
DEVELOPMENT, WAYS AND MEANS

**PART 3: Closing Remarks/Adjournment**

- Hon. Artemio T. Almoroto  
Chairman, Committee on Rules

  
ARTEMIO T. ALMOROTO  
Chairman, Committee on Rules

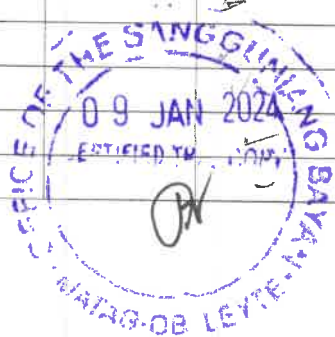


Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF MATAG-OB

**ATTENDANCE SHEET**

**BUSINESS ORIENTATION / MUNICIPAL TAX CODE**  
NOVEMBER 28, 2023 **PUBLIC HEARING**  
Date

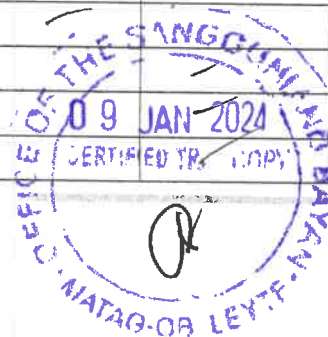
NO.	NAME	MALE	FEMALE	SIGNATURE
1	Beatriz M. Gerolaga		✓	B. Gerolaga
2	VINENCIA M. GUBO		✓	[Signature]
3	Michelle N. Deven		✓	[Signature]
4	Sacramento L. Dagaanan		✓	[Signature]
5	Ladda B. Balial		-	[Signature]
6	Mingsi WTS.		✓	[Signature]
7	Smelda D. Lopez		✓	Smelda
8	Imelda G. Paraden		✓	[Signature]
9	Martha B. Pubico		✓	[Signature]
10	Jennifer P. Sismar		✓	Jennifer
11	Amor D. Sismar		✓	Amor
12	MIRASOL C. MONTEALTO		✓	[Signature]
13	JOSEPHINE OJEDA		-	[Signature]
14	NURAH T. ALTI		-	[Signature]
15	Ester Mejia		✓	[Signature]
16	Merlinda P. Sumalpong		✓	[Signature]
17	Regina A. Flores		✓	[Signature]
18	Urbicita Romal		-	[Signature]
19	Genista D. Bacang		-	Bacang
20	Lolita D. MORALES		✓	[Signature]
21	Leino M. Blardo	-	✓	L. O.
22	MARSA S. Andales		✓	M. Andales
23	Jennifer M. Demeterio		✓	[Signature]
24	Justiminda Entol		✓	[Signature]
25	Sabianona I. Perea		✓	Perea
26	Olivia A. Araneta		-	Araneta
27	Lolita R. Aunzo		✓	Lolita R. Aunzo
28	Rosalie O. Baguing		✓	Rosalie Baguing
29	Lida C. Encinas		✓	[Signature]
30	Anastasi F. MORALES		✓	[Signature]
31	Amacanta Delayo		✓	[Signature]
32	Anaiah E. Coiza		✓	[Signature]
33	Melba ECCU		✓	[Signature]



11/29/23



NO.	NAME	MALE	FEMALE	SIGNATURE
34	Gemma R. Alinsobrin		✓	<i>Gemma</i>
35	Carolina R. Bongbong		✓	<i>CRB</i>
36	Ethel C. Patigdas		✓	<i>E. Patigdas</i>
37	Ludivina D. Baeor		✓	<i>L. Baeor</i>
38	Criselda Alvarez		✓	<i>C. Alvarez</i>
39	Juliet Alvarez		✓	<i>J. Alvarez</i>
40	Secelle O. Paradero		✓	<i>Secelle O. Paradero</i>
41	Maryann D. Batacuel		✓	<i>Maryann D. Batacuel</i>
42	Lemora C. Tan		✓	<i>Lemora C. Tan</i>
43	Riza P. Entod		✓	<i>Riza P. Entod</i>
44	Elma L. Samson		✓	<i>Elma L. Samson</i>
45	Rosalía A. Bando		✓	<i>Rosalía A. Bando</i>
46	Ralph Kenneth Cabalquinto	✓		<i>Ralph Kenneth Cabalquinto</i>
47	Marietta Lumindor		✓	<i>Marietta Lumindor</i>
48	Jessa Ornopis		✓	<i>Jessa Ornopis</i>
49	Nichel M. Gerilaga		✓	<i>Nichel M. Gerilaga</i>
50	Aileen G. Totoclo		✓	<i>Aileen G. Totoclo</i>
51	Jedreina P. DeCen		✓	<i>Jedreina P. DeCen</i>
52	CRISTY X. ARDIENTE		✓	<i>CRISTY X. ARDIENTE</i>
53	JULIA V. METALIN		✓	<i>JULIA V. METALIN</i>
54	CHONA C. OBANDO		✓	<i>CHONA C. OBANDO</i>
55	LINO BASTASA	✓		<i>LINO BASTASA</i>
56	Arceli Evangelin		✓	<i>Arceli Evangelin</i>
57	Aquelisa P. Demetrio		✓	<i>Aquelisa P. Demetrio</i>
58	Diosdada B. Ojeda		✓	<i>Diosdada B. Ojeda</i>
59	Jimcor B. Fuentes		✓	<i>Jimcor B. Fuentes</i>
60	Dionisia P. Batacuel		✓	<i>Dionisia P. Batacuel</i>
61	Josephine F. Perez		✓	<i>Josephine F. Perez</i>
62	Ofelia M. Rosales		✓	<i>Ofelia M. Rosales</i>
63	Rosalinda P. Resando		✓	<i>Rosalinda P. Resando</i>
64	Lim O. Casas	✓		<i>Lim O. Casas</i>
65	Chita M. Miza		✓	<i>Chita M. Miza</i>
66	Adelina Edizon		✓	<i>Adelina Edizon</i>
67	Cristy C. De los Reyes		✓	<i>Cristy C. De los Reyes</i>
68	Elvie M. Gonzaga		✓	<i>Elvie M. Gonzaga</i>
69	Vitaliana P. Torcuato		✓	<i>Vitaliana P. Torcuato</i>
70	Felipa Nican		✓	<i>Felipa Nican</i>
71	FE R. SANCHEZ		✓	<i>FE R. SANCHEZ</i>
72	Polen V. Abisad		✓	<i>Polen V. Abisad</i>
73	Danna Rose Mongbong		✓	<i>Danna Rose Mongbong</i>
74	Aurora P. Inopiguez		✓	<i>Aurora P. Inopiguez</i>
75	Andresa S. Perito		✓	<i>Andresa S. Perito</i>



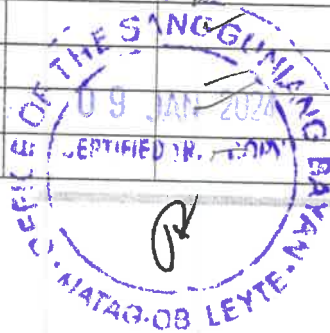
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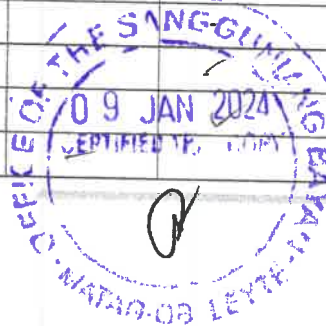
NO.	NAME	MALE	FEMALE	SIGNATURE
76	JUAN D. ATENZA		✓	[Signature]
77	GENALYN B. MANATAD		✓	[Signature]
78	Joseph M. Paradenon		✓	[Signature]
79	Jife Alayon		✓	[Signature]
80	REBA GUERERA		✓	[Signature]
81	mauricia Tazan		✓	mauricia Tazan
82	BENIGNITO IMPAS	✓		B.I
83	Esmeralda Ybarra		✓	[Signature]
84	Kristal M. Ulatoc		✓	[Signature]
85	JANETTE P. BONGBONG		✓	[Signature]
86	Oliver C. Alvarado		✓	[Signature]
87	Rodelina A. Bulado		✓	[Signature]
88	DANTE A. SANCHEZ	✓		Dante Sanchez
89	Esie L. Rojas		✓	[Signature]
90	EDMUNDO P. BONGBONG	✓		[Signature]
91	Virginia B. Buscay		✓	[Signature]
92	Leticia L. Pedrera		✓	[Signature]
93	DRESILOLA Lubiano		✓	d Lubiano
94	Mildred L. Samson		✓	[Signature]
95	Letra R. Tuleza		✓	[Signature]
96	Joselina A. Mabuan		✓	[Signature]
97	MARINA L. EVANGELIO		✓	[Signature]
98	MARIEOR H. ROCAS		✓	[Signature]
99	JESRYL D. Igloria	✓		[Signature]
100	Ruben R. Ignacio Jr	✓		[Signature]
101	CRISTIE OLIVERA	✓		[Signature]
102	BOB BOY A. IGNACIO	✓		[Signature]
103	DARYL C. MONTELLANO	✓		[Signature]
104	Podilla Salona P		✓	[Signature]
105	Fumancia A. Amas		✓	[Signature]
106	Jennifer D. Quinto		✓	[Signature]
107	ERKHEL PORQUIADO	✓		[Signature]
108	MILASSEN SILVANA	✓		[Signature]
109	Marilyn Yara		✓	[Signature]
110	Emma e Durante		✓	[Signature]
111	Eric B. Olavidan	✓		[Signature]
112	Heruelina L. Parac		✓	[Signature]
113	Caridad Parac		✓	[Signature]
114	Epifanio R. Vallejo	✓		[Signature]
115	Florencia A. Magana		✓	[Signature]
116	Mana Cash		✓	[Signature]
117	Adriana Alunza		✓	[Signature]



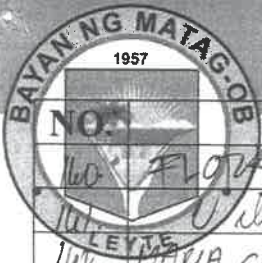
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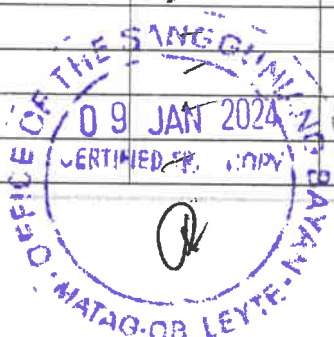
NO.	NAME	MALE	FEMALE	SIGNATURE
118	Marilyn A. Tumbas		✓	Marilyn
119	Christiana Malagata		✓	Christiana
120	Patty Madjus		✓	Patty Madjus
121	Wanda T. Orias		✓	Wanda Orias
122	Filomena P. Usleas		✓	Filomena Usleas
123	Lea P. Omega		✓	Lea Omega
124	Ricardo V. Madjus	✓		Ricardo Madjus
125	Edita Jopiny			Edita Jopiny
126	Evangelina Rocas			Evangelina Rocas
127	Nila S. Ochea		-	N. Ochea
128	Marilyn B. Stoos		✓	B. Stoos
129	Joan G. Udtuhan		✓	Joan Udtuhan
130	Lydilyn M. Pedramo		✓	Lydilyn Pedramo
131	Ethel L. Rosal		-	Ethel Rosal
132	Evelyn P. Cuert		-	Evelyn Cuert
133	Angelica P. Cabilar		-	Angelica Cabilar
134	Basilisa A. Ardiente		✓	B. Ardiente
135	Marife M. Maninit		-	Marife Maninit
136	W.L. Bernadillo	✓		W.L. Bernadillo
137	Susan P. Mabulay		✓	Susan Mabulay
138	Michelle Jean Spinger		-	Michelle Spinger
139	Marial A. Soco		✓	Marial Soco
140	Ruby O. Mambulez		-	Ruby Mambulez
141	Marcel Tambis		-	M. Tambis
142	Geniza Ychon		-	Geniza Ychon
143	Mimi M. Tol		-	Mimi Tol
144	MERUNDA P. POSADOS		✓	Merunda Posados
145	Dani Glazy Mac Macalalag		✓	Dani Macalalag
146	Juliet V. Umpad		✓	Juliet Umpad
147	RODYEN ROLDAN		-	Rodyen Roldan
148	ESTER M. ORAPA		✓	Ester Orapa
149	Charito J. Resales		✓	Charito Resales
150	SUSAN E. BOTOLANS		✓	Susan Botolans
151	Ma. Regina C. Haysag		-	Ma. Regina Haysag
152	Cecilia Catamco		-	Cecilia Catamco
153	Rejean Cona		✓	Rejean Cona
154	Cabina Olomida		-	Cabina Olomida
155	Charita Villamor		-	Charita Villamor
156	Irene Enyon		-	Irene Enyon
157	Anastacia		-	Anastacia
158	HONEY JOY ELECCION		-	Honey Joy Eleccion
159	L Foncio Balado		-	L Foncio Balado



29/23



NO.	NAME	MALE	FEMALE	SIGNATURE
160	FLORENTE D. TRAVELOS	—		
161	Valma Cruz		✓	
162	MARIA CRISTINA OVARIDA		—	
163	dina P. Estera		✓	
164	Ceryll M. Villamor		✓	
165	Concepcion E. Pinitan		✓	
166	GILAPIA MONTIELLARO		—	
167	MARIA SANDIA B. RUBULLOS		✓	
168	Thelma Bayawa		—	
169	Ernesto C. Yerrano		—	
170	MARIA LEE A. PALLES		✓	
171	Jennifer Ibay		—	
172	ANDRESA METAN		—	
173	CHARIS SUATING		—	
174	Baby Jamie Cabatana		—	
175	Gineilyn C. Estera		—	
176	Jolie P. Baybong	—		
177	JU D. ABARACIN	—		
178	VIVIAN TAN S. MONTECILLO		✓	
179	Priscilla Dullio		—	
180	Lilibeth Tan		✓	
181	JANET SURULLO		✓	
182	Ji-ann Cabrera		✓	
183	Wilma M. Merpe		✓	
184	Concepcion P. Maga		✓	
185	Nombeth Astano		✓	
186	Ruzel Apas		✓	
187	Luzviminda V. Lubiano		—	
188	Jennifer Lucha		—	
189	Geilyn Deayon		✓	
190	Marieth Baybong		✓	
191	Quentin Galista	✓	✓	
192	Teodoro JR F. Smito	✓	✓	
193	Rouita Remitino		—	
194	Remitino Remitino		—	
195	Jose Wilson Madrus	✓	—	
196	Lilibeth Roses		—	
197	Kim Duhalungso		—	
198	Adon Tabon		—	
199	Sarah Tolero		—	
200	Adon Tabon		—	
201	Maria Lolita A. Pugido		—	



11/21/23

Adon Tabon  
 Sarah Tolero  
 Adon Tabon  
 Lolita A. Pugido



NO.	NAME	MALE	FEMALE	SIGNATURE
202	CERINA JANICE F. PAKAC		/	[Signature]
203	Valerie P. VENTURA	/	/	[Signature]
204	ROSEB P. P. [unclear]	/		[Signature]
205	IRIS APONIS		/	[Signature]
206	Trinidad Lopez	/		[Signature]
207	[unclear]		/	[Signature]
208	ESUANIE POLICARPIO	/		[Signature]
209	Imani Editha M. Madrus		/	[Signature]
210	TELESTO DEVICU JR.	/		[Signature]
211	BENJAMIN Z. BASTE JR	/		[Signature]
212	TERESITA SANTIAGO		/	[Signature]
213	Elizabeth Tansilog		/	[Signature]
214	Catherin Angela		/	[Signature]
215	Iron [unclear]		/	[Signature]
216	JESMAR R. PAKAC	/		[Signature]
217	CRISTINE VIACORUOS	/		[Signature]
218	Anastacia Robrador		/	[Signature]
219	Jubert Calaguan		/	[Signature]
220	Jessah Joy M. Lago		/	[Signature]
221	Editha A. Inapiquez		/	[Signature]
222	Gloria P. Laping		/	[Signature]
223	Funny B. Romina		/	[Signature]
224	Jo-ann S. Capuyan		/	[Signature]
225	Manilyn N. Mandave		/	[Signature]
226	Rozalia S. Brigante		/	[Signature]
227	Maryann F. Pascual		/	[Signature]
228	SOVIC M. Cimped		/	[Signature]
229	Elaine de Vera		/	[Signature]
230	Anaia B. Lopez		/	[Signature]
231	Joseph M. Cordero	/		[Signature]
232	Lilbeth S. Inambic		/	[Signature]
233	Roselyn A. Casis		/	[Signature]
234	Liya Lopez		/	[Signature]
235	Oliver M. Fernandez		/	[Signature]
236	Elizabeth B. B. [unclear]		/	[Signature]
237	ELIZABETH AREVALO		/	[Signature]
238	Amilyn D. Cambaya		/	[Signature]
239	Imelda T. Ponce		/	[Signature]
240	Melina D. B. [unclear]		/	[Signature]
241	Robie E. Laurente		/	[Signature]
242	Adeline Collado		/	[Signature]
243	IRIS BARRA		/	[Signature]

11/29/23



NO.	NAME	MALE	FEMALE	SIGNATURE
244	Jende T. Dimate	/		
245	PODILLA ABON		/	
246	BOGATE			
247	Melchora O. Hlogbate			Hlogbate
248	Aiza M. Monahan		/	Aiza
249	Merna Mansan		/	Merna Mansan
250	FE V. COCENA		/	FE
251	Catherine Parac		/	Parac
252	HAIDEE P. REYERZO		/	Haidee
253	ENZO, Virginia		/	Enzo
254	Jovelyn Oduro		/	Jovelyn
255	Margie Canomig		/	Margie
256	Virginia B. Bata		/	Bata
257	Jennilyn Pnguid		/	Jennilyn
258	Rebecca P. Prata		/	Rebecca
259	Donabel M. Lubiano		/	Donabel
260	Margie M. Mera		/	Margie M. Mera
261	Andiluz T. Rios		/	Andiluz
262	Allyn S. Olorida		/	Allyn
263	Ma. Fe Tumulak		/	Ma. Fe
264	SUSANA ARVETO		/	Susana
265	Paente Hlogbate		/	Paente Hlogbate
266	Arstata Amyo		/	Arstata
267	Jenni Amyo		/	Jenni
268	Donna Aurora MAINIT		/	Donna Aurora
269	Nancy Dela Cruz		/	Nancy
270	PETER JOHN REYES	/		Peter John
271	Elaine Miano		/	Elaine
272	Ma. Merlinda Sales		/	Merlinda
273	Andrea A. Liban		/	Andrea
274	Rnea Laurente		/	Rnea
275	Sanita Laurente		/	Sanita
276	ROXNE OMEGA (JOANA PITARING)		/	Roxne
277	Rosario C. Monsales		/	Rosario
278	Esperanza Demeterio		/	Esperanza
279	EDEN GULANE		/	Eden
280	Jessica Anit		/	Jessica
281	Elsie Rubio		/	Elsie
282	Lizke T. Olimberio		/	Lizke
283	MARIFE GECAN		/	Marife
284	Princess & Jeruda		/	Princess & Jeruda
285	Leonida S. Sajera		/	Leonida

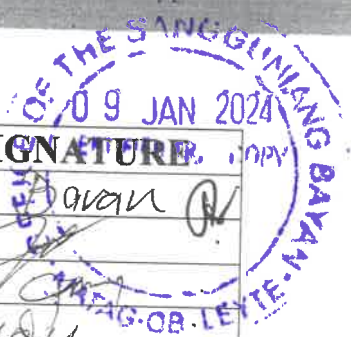
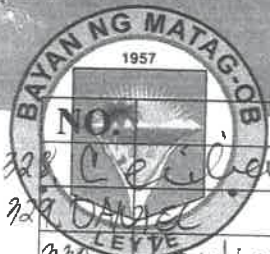
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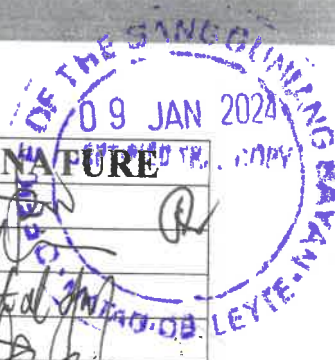
NO.	NAME	MALE	FEMALE	SIGNATURE
287	Maria Aurora P. Omega	✓	—	Maria Aurora P. Omega
288	Rebecca Sulucera	—	✓	Rebecca Sulucera
289	GERARDO G. ORTICIO	—	—	Gerardo G. Orticio
290	Roberto Boldero	✓	—	Roberto Boldero
291	RICHARD PANTANO	✓	—	Richard Pantano
292	Guillermo Daga	✓	—	Guillermo Daga
293	CRISTY B. ANAIZ	—	✓	Cristy B. Anaiz
294	Kesya Alar Taloy	—	—	Kesya Alar Taloy
295	HARRY SANGLITAN	✓	—	Harry Sanglitan
296	SAMMY PASTASA	✓	—	Sammy Pastasa
297	Darwin Kepaja	—	—	Darwin Kepaja
298	Roni-As	—	—	Roni-As
299	Virginie Pazubillo	—	—	Virginie Pazubillo
300	Virginia M. Rollan	—	—	Virginia M. Rollan
301	KRISTY MARQUEZ	✓	—	Kristy Marquez
302	Cecilia I. Cantuya	—	—	Cecilia I. Cantuya
303	Richard Boffolant	—	—	Richard Boffolant
304	Angie Liguita	—	—	Angie Liguita
305	Rosalinda Aleta	—	—	Rosalinda Aleta
306	Jenietlor A. Guredo	—	—	Jenietlor A. Guredo
307	Marisol Moreno	—	—	Marisol Moreno
308	Rosaldo Pajitico	—	—	Rosaldo Pajitico
309	Margie Fernandez	—	✓	Margie Fernandez
310	Alan Monton	—	—	Alan Monton
311	Maira T. Cardas	—	—	Maira T. Cardas
312	Bernardeta R. Duly	—	—	Bernardeta R. Duly
313	Susan Decu	—	—	Susan Decu
314	Vernon Rocales	—	—	Vernon Rocales
315	SULAPTE, EDGARDO	✓	—	Sulapte, Edgardo
316	Olona Limpangog	—	—	Olona Limpangog
317	Queenie Chiza M. Olorvids	—	✓	Queenie Chiza M. Olorvids
318	Jocelyn Pantoja	—	—	Jocelyn Pantoja
319	ELIZA D. MONOGY	—	—	Eliza D. Monogy
320	LEANICE F. LUNO	—	—	Leanice F. Luno
321	GABRIEL C. PEDRANO	—	—	Gabriel C. Pedrano
322	NESTOR S. BENAITE PUN	✓	—	Nestor S. Benaité Pun
323	Jonamie P. Villarmino	—	—	Jonamie P. Villarmino
324	Cherelyn N. Denoy	—	—	Cherelyn N. Denoy
325	Dimple Pedrano	—	—	Dimple Pedrano
326	Rauline P. Eito	—	—	Rauline P. Eito
327	Charlene V. Malaguita	—	—	Charlene V. Malaguita
328	Arlina C. Tompa	—	—	Arlina C. Tompa

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11/2/23



NO.	NAME	MALE	FEMALE	SIGNATURE
328	Baran		✓	Baran
329	POUNO	✓		
330	Agustin P. Manring Jr.	✓		
331	Amelita Vitadur		✓	
332	Leneth G. Vicente		✓	
333	Maribel Cantuya		✓	
334	Bonifacio yongco		✓	
335	Jerika Anas		✓	
336	Leonice Batubir		✓	
337	Milagros Contay		✓	
338	Celen Fernandez		✓	
339	Guapar Larido		✓	
340	SEVERO ALERNE JR	✓		
341	Domin M. Giva		✓	
342	Eduardo C. Pantaja	✓	✓	
343	Rosela O. Cubillas		✓	
344	Diana H. Maning		✓	
345	Rovelyn P. Gorgahid		✓	
346	Leonor S		✓	
347	EDITO D. PANTANO	✓		
348	SHEILA GECAM		✓	
349	JULIET V. SEVILLA		✓	
350	Bernandita B. Bantayan		✓	
351	Renelyn Regala		✓	
352	Emangata Montor		✓	
353	Gorgahid		✓	
354	Nida L. Taban	✓		
355	GENESSA M. VIACRUCOS		✓	
356	Gemma Ginzon		✓	
357	BOBET CHEST	✓		
358	ELIZABETH CHEST		✓	
359	Gemma Matram		✓	
360	Elvie S. Flaida		✓	
361	GLAIZA Bation		✓	
362	Dina Pagobo		✓	
363	Mito P. Vidarais	✓		
364	Vall Nielsen L. Sepulveda		✓	
365	Franz Luis Bantani	✓		
365	Cymon Castaneda	✓		
366	Jonathan H. Ompod	✓		
367	Mary Lumjo		✓	
368	LOURDES M. JIMENEZ		✓	

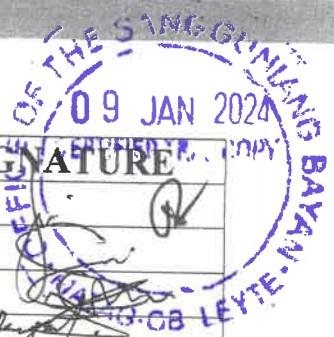
11/2/24



NO.	NAME	MALE	FEMALE	SIGNATURE
369	RENABEL VALES		✓	[Signature]
370	MARCY D. TORILCAS		✓	[Signature]
371	Medina Cleote Aldaya		✓	[Signature]
372	Alyssa Marie D. Arbas		✓	[Signature]
373	Fel Naruso A. Subas Jr	✓		[Signature]
374	SEAN Benjamin F. Tanala	✓		[Signature]
375	JOEL N. DENUY	✓		[Signature]
376	ANA LOVE O. BORDEN		✓	[Signature]
377	ARTEMIO T. ALMOROTO	✓		[Signature]
378	ROMEO N. ALBARIDA	✓		[Signature]
379	MARSSA PACCITY		✓	[Signature]
380	Maria Cynthia Madjos		✓	[Signature]
381	Irene Encou		✓	[Signature]
382	Mercy Lumijou		✓	[Signature]
383	RELIN TAMMATA		✓	[Signature]
384	Genalyn A. Arin		✓	[Signature]
385	Khada PANTOSH		✓	[Signature]
386	Leigh Ann E. Ton		✓	[Signature]
387	Karl P. delun Puy	✓		[Signature]
388	LEA P. DOLINO		✓	[Signature]
389	Nicky O. ADDRESSAS		✓	[Signature]
390	MARLAN B. PINO		✓	[Signature]
391	Alvin Jay Decio	✓		[Signature]
392	MON KIVICH DECIO		✓	[Signature]
393	RICKARD L. GIVK	✓		[Signature]
394	GLAZA Bation		✓	GLAZA Bation
395	Hanna Bation		✓	GLAZA Bation
396	Erly Donayre	✓		[Signature]
397	Shelange Mafand		✓	[Signature]
398	JOSHATHAN AVILLA		✓	[Signature]
399	WILF OROG		✓	[Signature]
400	JESHA PARRUBS		✓	[Signature]
401	Daniel M. Sander	✓		[Signature]
402	LEYNAR L. MADRES	✓		[Signature]
403	JENNY D. TARIPE		✓	[Signature]
404	ANOR OLORVIDA		✓	[Signature]
405	NEND VICTORIS	✓		[Signature]
406	Alicia de Anab	✓		[Signature]
407	Rodolfo Regencia	✓		[Signature]
408	Jon Kendrick Alorix	✓		[Signature]
409	Carlos Demeterio	✓		[Signature]
410	Raul Almacin	✓		[Signature]

11/21/23





NO.	NAME	MALE	FEMALE	SIGNATURE
41	Odie Ann Carabias		✓	
42	Pina D. Eulogio		-	
43	Rechona P. Laurente		-	
44	DECLAROS NESTOR Jr.	-		
45	Mira Liza Colarte		-	
46	NICKI NORDON		-	
47	<del>ESTERITA T. BRUNO</del>		-	
48	Christia Joy Sumayang		-	
49	Alma N. Carolina		-	
420	Ai Jean B. Del Con		-	
421	INORQUIZ R. PAUL		-	
422	ANALY S. GASATAN		-	
423	JAYSHREE M. DELA CRUZ		-	
424	RHEA P. RUBA		-	
425	Mae Estifanie P. Sitoy		-	
426	Thora May Pedro		-	
427	Anthon E. RANO		-	
428	Relen M. Aunzo		-	
429	MARICELA UROQUE		-	
430	Rosalyn mator		-	
431	JOAN GONDU DENOT	-		
432	Julius Impa O.	-		
433	NORVELYN QUIMINALE		-	
434	Nia Benzal Bayan		-	
435	BENITE LINGARAN		-	
436	CLIFF BONICK C. CARNO	-		
437	KEM EMPOD		-	
438	ROMMEL NICKOL COCESAR	-		
439	MARMA VERA C. VERASQUE		-	
440	MILAN ANTON		-	
441	JAWN A. SANTIAGO JR.	-		
442	MARJORIE PILAPIL		-	
443	Rebecca Swillo		-	
444	John Filan		-	
445	Daniels Sanchez Jr.	-		
446	Jan Kendrick Obitada	-		
447	Amor Obitada		-	
448	Kemnerha Ampod		-	
449	Christian Carno	-		
450	Ronel Sabu	-		
451	Gerald Ace Ardelan	-		
452	Jamegin Alamo		-	

Handwritten signature and date: 11/29/20



NO.	NAME	MALE	FEMALE	SIGNATURE
453	MERCY LUMINOC		✓	[Signature]
454	EMERITA M. KANBUKAW		✓	[Signature]
455	Primer P. Anas		✓	[Signature]
456	Matalyn E. Bilbow		✓	[Signature]
457	Mia Encienzo		✓	[Signature]
458	Mese Jane Omega		✓	[Signature]
459	Mania Jessa Veraque		✓	[Signature]
460	Norma Bulpo		✓	[Signature]
461	Xyren Dando		✓	[Signature]
462	Analy Encienzo		✓	[Signature]
463	LEONARDO CARRA	✓		[Signature]
464	Feil John Amabao	✓		[Signature]
465	Jelene Andales		✓	[Signature]
466	Monica Amate		✓	[Signature]
467	Jose Jasper Edullante	✓		[Signature]
468	Kent Viriviente	✓		[Signature]
469	Roel Yatoe	✓		[Signature]
470	Lucita Dela Cruz		✓	[Signature]
471	Liza Paradero		✓	[Signature]
472	Deia Larraga		✓	[Signature]
473	Maria Teresa Viriviente		✓	[Signature]
474	Romel Maurecio	✓		[Signature]
475	Virginia Bano		✓	[Signature]
476	Erena Perry		✓	[Signature]
477	Utz BOLDERO		✓	[Signature]
478	Marites Tol		✓	[Signature]
479	Emocencia Veraque		✓	[Signature]
480	Glenda Arma		✓	[Signature]
481	Asapito Sobmo	✓		[Signature]
482	Mercy Atp	✓	✓	[Signature]
483	Abelardo C. Bouena		✓	[Signature]
484	Amber Leonisa B.		✓	[Signature]
485	Fonnel Condes	✓		[Signature]
486	Angeles M. Casatan		✓	[Signature]
487	Givan Kardo Train	✓		[Signature]
488	Mylene Arnejo		✓	[Signature]
489	Roberto Malazarte	✓		[Signature]
490	Joel Mejias	✓		[Signature]
491	Elizabeth Viriviente		✓	[Signature]
492	Emelyn Dacal		✓	[Signature]
493	Zosalyn Mata		✓	[Signature]
494	GUSTO ANSELMO M. KANBUKAW	✓		[Signature]

[Handwritten signature/initials]

