



Republic of the Philippines
PROVINCE OF LEYTE
 Provincial Capitol
 Tacloban City

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Item No.: 0-7
 Date: 17 2024 SEP

Province of Leyte
 Legal Office
 Date: 9.10.24

SANGGUNIANG PANLALAWIGAN
PROVINCE OF LEYTE
 SEP 11 2024

PROVINCIAL LEGAL OFFICE

2nd INDORSEMENT
 September 10, 2024

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 24, series of 2024 of the Sangguniang Bayan of Jaro, Leyte.

Issues/concerns for review/recommendation/legal opinion is/are as follows:

- Ordinance No. 24, series of 2024 entitled: **“The 2024 Revised Tax Code of the Municipality of Jaro, Leyte.**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the Subject Ordinance is in accordance to its power under Section 16¹ General Welfare Clause, Section 132² and Section 191³ of the Local Government Code of 1991 (R.A 7160).

Likewise as settled in the case of Constantino v. Desierto 288 SCRA 654, it is within the power of the local council to repeal or amend its prior acts either expressly, or by the passage of an essentially inconsistent resolutions.

However, for immediate reference of amended provisions, it is advised that the requesting Local Government Unit (LGU) shall submit the summary of amended provisions for reference of review by this office or the Sangguniang Panlalawigan.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

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

¹ Section 16 Every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare.
² Section 132 The power to impose a tax, fee or charge or to generate revenue under this Code shall be exercise by the Sanggunian of the local government unit concerned through an appropriate ordinance.

Republic of the Philippines
PROVINCE OF LEYTE
-0-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

Province of Leyte
Legal Office
No. 19345
Date: 8-28-24

1ST INDORSEMENT
27 August 2024

Respectfully indorsed to the **PROVINCIAL LEGAL OFFICE** the herein **ORDINANCE NO. 24 SERIES OF 2024; "THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, LEYTE"**, for review and recommendations.



FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

SP Records
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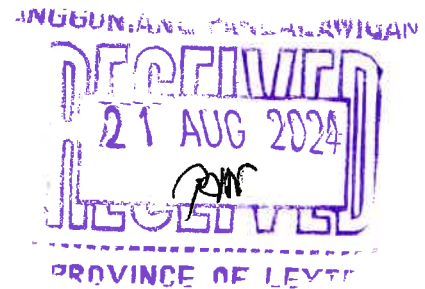


Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JARO
Office of the Sangguniang Bayan Secretary
Legislative Building
Corner Del Carmen and Real Streets

August 19, 2024

THE HONORABLE SANGGUNIANG PANLALAWIGAN
Provincial Capitol Complex
Tacloban City

Thru: **Florinda Jill S. Uyvico**
Secretary to the Sanggunian



Madam;

Respectfully forwarding **ORDINANCE NO. 24, SERIES OF 2024**, otherwise known as **"THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, LEYTE"**, for review and favorable action by the Honorable Sangguniang Panlalawigan.

Thank you in advance for your kind consideration on the matter.

Very truly yours,

NICOMEDES R. BORJA
Board Secretary V
Secretary to the Sanggunian

TABLE OF CONTENTS

DESCRIPTIVE TITLE	PAGE NUMBER
EXPLANATORY NOTE	1
CHAPTER I - GENERAL PROVISIONS	2
ARTICLE I - SHORT TITLE AND SCOPE	2
SECTION 1. SHORT TITLE	
SECTION 2. SCOPE AND APPLICATION	
ARTICLE II - CONSTRUCTION OF PROVISIONS	2
SECTION 1. WORDS AND PHRASES NOT HEREIN EXPRESSLY DEFINED	
SECTION 2. RULES OF CONSTRUCTION	
ARTICLE III - DEFINITION OF TERMS	4
SECTION 1. DEFINITIONS	
CHAPTER II - TAXES ON BUSINESS	8
ARTICLE I - GRADUATED TAX ON BUSINESS	8
SECTION 1. DEFINITIONS	
SECTION 2. IMPOSITION OF TAX	
ARTICLE II - OTHER TAXES ON BUSINESS	22
A. TAX ON MOBILE TRADERS	
SECTION 1. DEFINITION	
SECTION 2. IMPOSITION OF TAX	
SECTION 3. TIME OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISIONS	
B. TAX ON OPERATORS OF PUBLIC UTILITY VEHICLES	
SECTION 5. IMPOSITION OF TAX	
SECTION 6. TIME OF PAYMENT	
C. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS.	
SECTION 7. IMPOSITION OF TAX	
SECTION 8. TIME OF PAYMENT	
D. TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS	
SECTION 9. DEFINITIONS	
SECTION 10. IMPOSITION OF TAX	
SECTION 11. TIME OF PAYMENT	
E. TAX ON NEWLY-STARTED BUSINESS	
SECTION 12. TAX ON NEWLY-STARTED BUSINESS	
ARTICLE III - SITUS OF TAX	25
SECTION 1. SITUS OF THE TAX	
ARTICLE IV - PAYMENT OF BUSINESS TAXES	29
SECTION 1. PAYMENT OF BUSINESS TAXES	
SECTION 2. ACCRUAL OF PAYMENT	
SECTION 3. TIME OF PAYMENT	



SECTION 4. ADMINISTRATIVE PROVISIONS	
ARTICLE V - PRESUMPTIVE INCOME LEVEL	34
SECTION 1. PRESUMPTIVE INCOME LEVEL	
SECTION 2. THE PRESUMPTIVE INCOME LEVEL (PIL) OF GROSS RECEIPTS	
CHAPTER III - PERMIT AND REGULATORY FEES	36
ARTICLE I - MAYOR'S PERMIT FEE ON BUSINESS	36
SECTION 1. MAYOR'S PERMIT	
SECTION 2. IMPOSITION OF FEE	
SECTION 3. TIME AND MANNER OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISIONS	
SECTION 5. RULES AND REGULATIONS ON CERTAIN ESTABLISHMENTS	
ARTICLE II - FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES	50
SECTION 1. IMPLEMENTING AGENCY	
SECTION 2. SEALING AND TESTING OF INSTRUMENTS OF WEIGHTS AND MEASURES	
SECTION 3. IMPOSITION OF FEES	
SECTION 4. PAYMENT OF FEES AND SURCHARGE	
SECTION 5. PLACE OF PAYMENT	
SECTION 6. EXEMPTIONS	
SECTION 7. ADMINISTRATIVE PROVISIONS	
SECTION 8. FRAUDULENT PRACTICES RELATIVE TO WEIGHTS AND MEASURES	
SECTION 9. PENALTIES	
ARTICLE III - BUILDING PERMIT	55
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME AND PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
SECTION 4. PENAL PROVISIONS	
ARTICLE IV - LOCAL REGULATORY FEES IMPOSED BY THE BUREAU OF FIRE PROTECTION	56
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME AND MANNER OF PAYMENT	
ARTICLE V - PERMIT FEE FOR ZONING/LOCATIONAL CLEARANCE	57
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISION	
ARTICLE VI - PERMIT FEES ON TRICYCLE OPERATION	68
SECTION 1. DEFINITIONS	
SECTION 2. IMPOSITION OF FEES	
SECTION 3. TIME OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISIONS	
ARTICLE VII - PERMIT FEES ON HABAL-HABAL OPERATION	72
SECTION 1. DEFINITIONS	
SECTION 2. IMPOSITION OF FEES	
ARTICLE VIII - PERMIT FEES ON PEDALED TRICYCLE	73
SECTION 1. IMPOSITION OF FEE	

SECTION 2. PERMIT TO DRIVE	
SECTION 3. TIME OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISIONS	
ARTICLE IX - FRANCHISE FEE, MAYOR'S PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/LICENSEES/PROMOTERS AND COCKPIT PERSONNEL	74
SECTION 1. DEFINITIONS	
SECTION 2. IMPOSITION OF FEES	
SECTION 3. TIME AND MANNER OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISIONS	
SECTION 5. APPLICABILITY CLAUSE	
ARTICLE X - SPECIAL PERMIT FEE FOR COCKFIGHTING	78
SECTION 1. DEFINITIONS	
SECTION 2. IMPOSITION OF FEES	
SECTION 3. EXCLUSIONS	
SECTION 4. TIME AND MANNER OF PAYMENT	
SECTION 5. ADMINISTRATIVE PROVISIONS	
ARTICLE XI - PERMIT FEE ON OCCUPATION OR CALLING NOT REQUIRING GOVERNMENT EXAMINATION	80
SECTION 1. IMPOSITION OF FEE	
SECTION 2. EXEMPTION	
SECTION 3. PERSON GOVERNED	
SECTION 4. TIME AND MANNER OF PAYMENT	
SECTION 5. SURCHARGE FOR LATE PAYMENT	
SECTION 6. ADMINISTRATIVE PROVISIONS	
ARTICLE XII - REGISTRATION AND TRANSFER FEES ON LARGE CATTLE 84	
AND OTHER DOMESTICATED ANIMALS	
SECTION 1. DEFINITION	
SECTION 2. IMPOSITION OF FEE	
SECTION 3. STOCKYARD OF HOGS, GOAT, AND SHEEP'S AND THE LIKE	
SECTION 4. TIME AND MANNER OF PAYMENT	
SECTION 5. ADMINISTRATIVE PROVISIONS	
SECTION 6. APPLICABILITY CLAUSE	
ARTICLE XIII - FEES ON IMPOUNDING OF ASTRAY ANIMALS	86
SECTION 1. DEFINITION - When used in this Article	
SECTION 2. IMPOSITION OF FEE	
SECTION 3. TIME OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISIONS	
SECTION 5. PENALTY	
ARTICLE XIV - CART OR SLEDGE REGISTRATION FEE	88
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE XV - PERMIT FEE ON CARETELA OR CALESA	89
SECTION 1. IMPOSITION OF FEE	

SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE VI - PERMIT FEE FOR AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT	90
SECTION 1. IMPOSITION OF FEES	
SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE XVII - PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES	91
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISION	
ARTICLE XVIII - REGULATORY FEE AND PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS	92
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE XIX - PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALK, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS	93
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE XX - PERMIT FEE FOR EXCAVATION	94
SECTION 1. IMPOSITION OF FEE	
SECTION 2. BASIS OF ASSESSMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE XXI - PERMIT FEE ON CIRCUS AND OTHER PARADES	120
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. EXEMPTION	
SECTION 4. ADMINISTRATIVE PROVISIONS	
ARTICLE XXII - PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES	121
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. EXEMPTION	
SECTION 4. ADMINISTRATIVE PROVISION	
ARTICLE XXIII - PERMIT FEE ON FILM-MAKING	122
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
CHAPTER IV - SERVICE FEES	123
ARTICLE I - SECRETARY'S FEE	123
SECTION 1. IMPOSITION OF FEES	
SECTION 2. TIME AND MANNER OF PAYMENT	
ARTICLE II - ASSESSOR'S FEES	124

SECTION 1. IMPOSITION OF FEES	
SECTION 2. EXEMPTION	
SECTION 3. TIME AND MANNER OF PAYMENT	
ARTICLE III - LOCAL CIVIL REGISTRY FEES	126
SECTION 1. IMPOSITION OF FEES	
SECTION 2. EXEMPTIONS	
SECTION 3. TIME OF PAYMENT	
SECTION 4. ADMINISTRATIVE PROVISION	
ARTICLE IV - POLICE CLEARANCE FEE	130
SECTION 1. IMPOSITION FEE	
SECTION 2. TIME OF PAYMENT	
ARTICLE V - SANITARY INSPECTION FEE	131
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE VI - SERVICE FEES FOR HEALTH EXAMINATION	132
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
SECTION 4. PENALTY	
ARTICLE VII - SERVICE FEE FOR GARBAGE COLLECTION	134
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
ARTICLE VIII - DOG VACCINATION FEE	135
SECTION 1. IMPOSITION FEE	
SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS:	
SECTION 4. PENALTY	
CHAPTER V - MUNICIPAL CHARGES	138
ARTICLE I - MUNICIPAL HEALTH OFFICE SERVICE FEES	138
SECTION 1. IMPOSITION OF MUNICIPAL HOSPITAL SERVICE FEES	
SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. EXEMPTIONS	
ARTICLE II - RENTALS OF PERSONAL AND REAL PROPERTIES	
OWNED BY THE MUNICIPALITY	142
SECTION 1. IMPOSITION	
SECTION 2. TIME OF PAYMENT	
ARTICLE III - CHARGES FOR PARKING	143
SECTION 1. IMPOSITION OF FEE	
SECTION 2. TIME OF PAYMENT	
ARTICLE IV - CHARGES FOR USE OF WATERWORKS SYSTEM	145
SECTION 1. IMPOSITION OF CHARGES	

SECTION 2. TIME OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISIONS	
CHAPTER VI - TOLL FEES OR CHARGES	148
ARTICLE I - REGULATORY FEES ON SAND AND GRAVEL EXTRACTION	148
SECTION 1. IMPOSITION OF TAX	
SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISION	
ARTICLE II - REGULATORY FEES FOR LARGE CATTLE	149
SECTION 1. IMPOSITION OF TAX	
SECTION 2. TIME AND MANNER OF PAYMENT	
SECTION 3. ADMINISTRATIVE PROVISION	
CHAPTER VII	150
ARTICLE I - COMMUNITY TAX	150
SECTION 1. IMPOSITION OF TAX	
SECTION 2. INDIVIDUALS LIABLE TO COMMUNITY TAX	
SECTION 3. JURIDICAL PERSONS LIABLE TO COMMUNITY TAX	
SECTION 4. EXEMPTION	
SECTION 5. PLACE OF PAYMENT	
SECTION 6. TIME OF PAYMENT - PENALTIES FOR DELINQUENCY	
SECTION 7. COMMUNITY TAX CERTIFICATE	
SECTION 8. PRESENTATION OF COMMUNITY TAX CERTIFICATE ON CERTAIN OCCASIONS	
SECTION 9. COLLECTION AND ALLOCATION OF PROCEEDS OF THE COMMUNITY TAX	
CHAPTER VIII	154
ARTICLE I - REAL PROPERTY TAXATION ON ELECTRIC COOPERATIVE	154
SECTION 1. TAXATION	
SECTION 2. ASSESSMENT AND COLLECTION	
SECTION 3. TIME OF PAYMENT	
CHAPTER IX - GENERAL ADMINISTRATIVE PROVISIONS	154
ARTICLE I - COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS	154
SECTION 1. TAX PERIOD	
SECTION 2. ACCRUAL OF TAX	
SECTION 3. TIME OF PAYMENT	
SECTION 4. SURCHARGE FOR LATE PAYMENT	
SECTION 5. INTEREST ON UNPAID TAX	
SECTION 6. COLLECTION	
SECTION 7. ISSUANCE OF RECEIPTS	
SECTION 8. RECORD OF PERSONS PAYING REVENUE	
SECTION 9. ACCOUNTING OF COLLECTIONS	
SECTION 10. EXAMINATION OF BOOKS OF ACCOUNTS	
SECTION 11. ACCRUAL TO THE GENERAL FUND OF FINES, COSTS, AND FORFEITURES	

ARTICLE II - CIVIL REMEDIES FOR COLLECTION OF REVENUES	157
SECTION 1. LOCAL GOVERNMENT'S LIEN	
SECTION 2. CIVIL REMEDIES	
SECTION 3. DISTRAINT OF PERSONAL PROPERTY	
ARTICLE III - TAXPAYER'S REMEDIES	165
SECTION 1. PERIODS OF ASSESSMENT AND COLLECTION	
SECTION 2. PROTEST OF ASSESSMENT	
SECTION 3. CLAIM FOR REFUND OF TAX CREDIT	
SECTION 4. LEGALITY OF THIS CODE	
ARTICLE IV - MISCELLANEOUS PROVISIONS	167
SECTION 1. POWER TO LEVY OTHER TAXES, FEES OR CHARGES	
SECTION 2. PUBLICATION OF THE REVENUE CODE	
SECTION 3. PUBLIC DISSEMINATION OF THIS CODE	
SECTION 4. AUTHORITY TO ADJUST RATES	
SECTION 5. WITHDRAWAL OF TAX EXEMPTION PRIVILEGE	
CHAPTER X - GENERAL PENAL PROVISIONS	168
SECTION 1. PENALTIES FOR VIOLATION OF TAX ORDINANCE	
CHAPTER XI - FINAL PROVISIONS	169
SECTION 1. IMPLEMENTING RULES AND REGULATIONS (IRR)	
SECTION 2. SEPARABILITY CLAUSE	
SECTION 3. APPLICABILITY CLAUSE	
SECTION 4. REPEALING CLAUSE	
SECTION 5. EFFECTIVITY	



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 82nd REGULAR SESSION OF THE
SANGGUNIANG BAYAN OF JARO, LEYTE HELD AT THE SB SESSION HALL,
LEGISLATIVE BUILDING ON MAY 13, 2024.

PRESENT:

HON. RODRIGO C. ARBAS	-Municipal Vice-Mayor/Presiding Officer
HON. JONELL MARTIN A. QUE	-SB Member
HON. LANDILINO T. KATANGKATANG	-SB Member
HON. JULIAN L. EMNAS	-SB Member
HON. FRANCISCO R. ALTRES	-SB Member/Majority Floor Leader
HON. LEO ANGELO T. PORMIDA	-SB Member
HON. GUALBERTO V. ELISES	-SB Member/Presiding Officer Pro-Tempore
HON. ALEXANDER N. SALGADO	-SB Member
HON. REY P. AURE	-SB Member
HON. PEDRO B. TAÑALA, JR.	-SB Member/LIGA Fed.-President
HON. VIANCA MAE N. FAMILAR	-SB Member/SK Fed.-President

EXPLANATORY NOTE

It is the valid and concurrent opinion of this Sanggunian that there is an urgent need to revise the Revenue Code of the Local Government Unit of Jaro in order to effectively regulate business transactions and other related activities in the municipality.

This body believes that it is imperative for the Local Government Unit to enforce positive and effective revenue-raising measures, specifically in the imposition of regulatory fees and charges that are reasonable, fair and just to the tax payer/s;

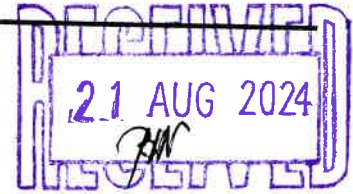
Henceforth, this proposal for the revision of the existing 2017 Revenue Code of the Municipality of Jaro, Leyte.

HON. LEO ANGELO T. PORMIDA
Chairman Committee on Finance, Budget
and Appropriations



INTRODUCED BY: HONORABLE LEO ANGELO T. PORMIDA
Chairman Committee on Finance, Budget, Appropriations

ORDINANCE NO. 24
SERIES OF 2024



THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, LEYTE

BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Jaro, Leyte, that:

CHAPTER I
GENERAL PROVISIONS

ARTICLE I
SHORT TITLE AND SCOPE

SECTION 1. SHORT TITLE - This ordinance shall be known as ***"The 2024 Revised Tax Code of the Municipality of Jaro, Leyte."***

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

ARTICLE II
CONSTRUCTION OF PROVISIONS

SECTION 1. 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 2. RULES OF CONSTRUCTION - In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions:

- A. **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- B. **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- C. **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- D. **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- E. **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- F. **Conflicting Provisions of Chapters.** If the provisions of different chapters' conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

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

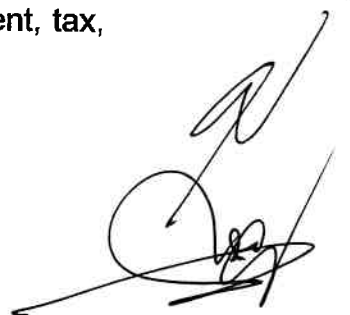
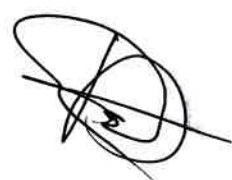
**ARTICLE III
DEFINITION OF TERMS**

SECTION 1. 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. **Calibration** - refers to the act, method or process of testing the accuracy of a dispensing pump meter in delivering gasoline; or measuring that the actual quantity of gasoline being dispensed is within the tolerable minimum quantity as determined under DOE Rules and Circulars.
- C. **Charges** - refer to pecuniary liability, as rents or fees against persons or property.
- D. **Cooperative** - is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- E. **Corporations** - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government.

General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business. The term “**resident foreign**” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

- F. **Countryside and Barangay Business Enterprise** - refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- G. **Fee** - means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- H. **Franchise** - is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- I. **Gross Sales 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).
- J. **Levy** - means an imposition or collection of an assessment, tax, fee, charge, or fine.



- K. License or Permit** - is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- L. Motorcycle-for-hire** - refers to motorcycles used for the transport of goods for a fee.
- M. Municipal Waters** - includes rivers, streams, brooks, lakes within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, and forest reserves be equally distant from opposite shores of the respective municipalities.
- N. Operator** - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- O. Privilege** - means a right or immunity granted as a peculiar benefit, advantage or favor.
- P. 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.
- Q. Persons** - mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- R. 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.
- S. 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.

- T. **Rental** - means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- U. **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 whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- V. **Revenue** - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- W. **Shopping Centers** - refer 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 different persons renting spaces in the complex.
- X. **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.
- Y. **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.

Z. **Tricycle** - refers to a motorcycle with passenger cab usually attached at the right side.

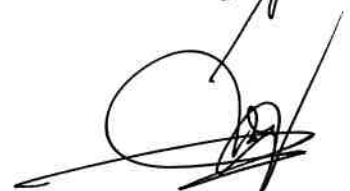
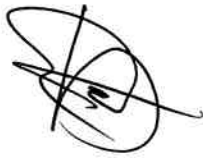
**CHAPTER II
TAXES ON BUSINESS**

**ARTICLE I
GRADUATED TAX ON BUSINESS**

SECTION 1. 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; all kinds of fresh water fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase "**whether in their original form or not**" refers to the transformation of said products by the farmer, 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, producer or owner.



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

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

- C. **Amusement** - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun.
- D. **Amusement Places** - include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.
- E. **Banks and other Financial Institutions** - include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under.
- F. **Brewer** - includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred, 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. **Dance Hall** - includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- I. **Capital Investment** - is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- J. **Carinderia** - refers to any public eating place where food already cooked is served at a price.
- K. **Cockpit** - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- L. **Contractor** - includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others;

proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices.

Proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops; milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic; studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; 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, lessor and distributors.

Provided that 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. **Filling Station** - an establishment servicing automobiles and other motor vehicles with diesel and oil and seller of other petroleum products.
- O. **Franchise** - is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- P. **Importer** - means any 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.
- Q. **Manufacturer** - includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition

could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption.

- R. **Marginal Farmer** - refers to individuals engaged in subsistence farming which shall be limited to the sale, barter or exchange of agricultural or produced by himself and his immediate family and whose annual net income from such farming does not exceed Fifty Thousand Pesos (Php 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- S. **Motor Vehicle** - means any vehicle propelled by any power other than muscular power using the public roads.
- T. **Peddler means** - any person who either for him or for commission, travel from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer-as provided in this Ordinance.
- U. **Public Market** - refers to any place, building, or structure of any kind designated as such by the local council, except public streets, plazas, parks, and the like.
- V. **Real Estate Dealer** - includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. Any person shall be considered as engage in the business as a real estate Dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P 1,000.00) or more a year.

W. Rectifier - comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

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

Y. Retail means - a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.

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

SECTION 2. IMPOSITION OF TAX - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

AMOUNT OF GROSS SALES/ RECEIPTS FOR THE PRECEDING CALENDAR YEAR	AMOUNT OF TAX/ANNUM
Less than 10,000.00	Php 214.50
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	392.40
20,000.00 or more but less than 30,000.00	572.00
30,000.00 or more but less than 40,000.00	858.00
40,000.00 or more but less than 50,000.00	1,072.50
50,000.00 or more but less than 75,000.00	1,716.00
75,000.00 or more but less than 100,000.00	2,145.00
100,000.00 or more but less than 150,000.00	2,860.00
150,000.00 or more but less than 200,000.00	3,575.00
200,000.00 or more but less than 300,000.00	5,005.00
300,000.00 or more but less than 500,000.00	7,150.00
500,000.00 or more but less than 750,000.00	10,400.00
750,000.00 or more but less than 1,000,000.00	13,000.00
1,000,000.00 or more but less than 2,000,000.00	17,875.00
2,000,000.00 or more but less than 3,000,000.00	21,450.00
3,000,000.00 or more but less than 4,000,000.00	25,740.00
4,000,000.00 or more but less than 5,000,000.00	30,030.00
5,000,000.00 or more but less than 6,500,000.00	31,687.50
6,500,000.00 or more	At a rate not exceeding forty-eight and seventy five percent (48.75%) of one percent (1%) in excess of P 6,000,500.00

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

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/ANNUM	
Less than 1,000.00	Php	25.74
1,000.00 or more but less than 2,000.00		42.90
2,000.00 or more but less than 3,000.00		65.00
3,000.00 or more but less than 4,000.00		93.60
4,000.00 or more but less than 5,000.00		130.00
5,000.00 or more but less than 6,000.00		157.30
6,000.00 or more but less than 7,000.00		85.90
7,000.00 or more but less than 8,000.00		214.50
8,000.00 or more but less than 10,000.00		243.10
10,000.00 or more but less than 15,000.00		286.00
15,000.00 or more but less than 20,000.00		357.50
20,000.00 or more but less than 30,000.00		429.00
30,000.00 or more but less than 40,000.00		572.00
40,000.00 or more but less than 50,000.00		858.00
50,000.00 or more but less than 75,000.00		1,287.00
75,000.00 or more but less than 100,000.00		1,716.00
100,000.00 or more but less than 150,000.00		2,431.00
150,000.00 or more but less than 200,000.00		3,213.60
200,000.00 or more but less than 300,000.00		4,290.00
300,000.00 or more but less than 500,000.00		5,720.00
500,000.00 or more but less than 750,000.00		8,580.00
750,000.00 or more but less than 1,000,000.00		11,440.00
1,000,000.00 or more but less than 2,000,000.00		14,300.00
2,000,000.00 or more	At a rate not exceeding sixty-five (65%) of one percent (1%) in excess of P 2,000,000.00	

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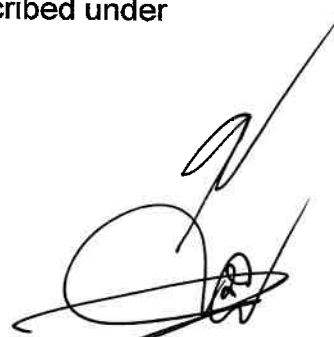

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The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

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

1. Rice and Corn;
2. cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, and agricultural 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. Construction Materials.

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



D. On retailers.

AMOUNT OF GROSS SALES/ RECEIPTS FOR THE PRECEDING CALENDAR YEAR	AMOUNT OF TAX/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 (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

E. On contractors and other independent contractors in accordance with the following schedule.

AMOUNT OF GROSS SALES/ RECEIPTS FOR THE PRECEDING CALENDAR YEAR	AMOUNT OF TAX/ANNUM
Less than 5,000.00	Php 35.75
5,000.00 or more but less than 10,000.00	80.08
10,000.00 or more but less than 15,000.00	135.85
15,000.00 or more but less than 20,000.00	214.50
20,000.00 or more but less than 30,000.00	357.50
30,000.00 or more but less than 40,000.00	500.50
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00

250,000.00 or more but less than 300,000.00	6,006.00
300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	At a rate not exceeding sixty-five percent (65%) of one percent (1%) in excess of P2,000,000.00

Provided, that in no case shall the tax on gross sales of **Php 2, 000,000.00** or more be less than **Php 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 installments within the project term.

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

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

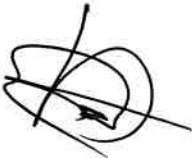
F. On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium.

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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, ferries-wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents.
4. Lessor, dealers, brokers of real estate.
5. On travel agencies and travel agents.
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums.
7. Subdivision owners/ Private Cemeteries and Memorial Parks.
8. Privately-owned markets.
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories.
10. Operators of Cable Network System.
11. Operators of computer services establishment.



12. General consultancy services.

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

AMOUNT OF GROSS SALES/ RECEIPTS FOR THE PRECEDING CALENDAR YEAR	AMOUNT OF TAX/ANNUM
Less than 5,000.00	Php 27.50
5,000.00 or more but less than 10,000.00	61.50
10,000.00 or more but less than 15,000.00	104.50
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	385.00
40,000.00 or more but less than 50,000.00	275.00
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
200,000.00 or more but less than 250,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
	11,500.00
1,000,000.00 or more but less than 2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one percent (1%) in excess of P2,000,000.00

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

H. Peddlers shall secure a Mayor's Permit and pay a ticket fee not more than One Thousand pesos (Php 1,000.00).

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

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

**ARTICLE II
OTHER TAXES ON BUSINESS**

A. TAX ON MOBILE TRADERS

SECTION 1. DEFINITION - When used in this Article.

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

SECTION 2. 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 3. TIME OF PAYMENT - The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality.

SECTION 4. 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.

B. TAX ON OPERATORS OF PUBLIC UTILITY VEHICLES

SECTION 5. IMPOSITION OF TAX - There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

KIND OF PUBLIC UTILITY	AMOUNT OF FEE PER ANNUM
Air-conditioned buses	Php 3,000.00 per unit
Buses without air conditioning	2,500.00 per unit
Jeepneys	1,500.00 per unit
AUVs	1,500.00 per unit
Taxis	2,000.00 per unit
School Transport Service	1,000.00 per unit
Mini buses	2,000.00 per unit

(The Rate may be determined by computing estimated earning per day x 300 days' x rate not to exceed 2% of gross receipts)

SECTION 6. TIME OF PAYMENT - The tax shall be paid within the first twenty (20) days of January of each year.

C. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS.

SECTION 7. 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	
1. Circus, carnivals, or the like per day	Php	500.00 (minimum)
2. Merry-Go-Round, roller coaster, Ferris wheel, swing, shooting gallery and other similar contrivances per day		500.00 (minimum)
3. Sports contest/ exhibitions per day		500.00 (minimum)
4. Other similar contrivances		500.00 (minimum)

SECTION 8. TIME OF PAYMENT - The tax herein imposed shall be payable to the Municipal Treasurer before engaging in such activity.

D. TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

SECTION 9. DEFINITIONS - When used in this Section.

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

B. Forest Lands - include the public forest, the permanent forest or the forest reserves, and forest reservations.

SECTION 10. IMPOSITION OF TAX - There is hereby imposed a tax on forest concessions of forest products at a rate of **three percent (3%)** of the annual gross receipts of the concessionaire during the preceding year.

Provided, a regulatory fee shall be collected from every concessioners/ operators/processor/supplier per board feet on processed coco-lumber of *fifty centavos (P 0.50/b.f.)*, and *one peso (P 1.00/b.f.)* for processed good lumber.

SECTION 11. TIME OF PAYMENT - The tax and the regulatory fees 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.

E. TAX ON NEWLY-STARTED BUSINESS

SECTION 12. TAX ON NEWLY-STARTED BUSINESS - In the case of a newly started business under this Section, the tax shall be *one-twentieth of one percent (1/20 of 1%)* of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

**ARTICLE III
SITUS OF TAX**

SECTION 1. SITUS OF THE TAX

A. For purposes of collection of the business tax under the “**situs**” of the tax law, the following definition of terms and guidelines shall be strictly observed:

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

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

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

2. **Branch or Sales Office** - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. **Warehouse** - Buildings utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. **Plantation** - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

- a. Sixty percent (60%) to the Municipality where the factory is located; and
 - b. Forty percent (40%) to the Municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.
- In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.
6. The foregoing sales allocation under par. 3 hereof, shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

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

C. **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 IV
PAYMENT OF BUSINESS TAXES**

SECTION 1. PAYMENT OF BUSINESS TAXES

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

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

- B. In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- C. In cases where a person conducts or operates two (2) or more businesses mentioned in Section 1 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 2. 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 3. TIME OF PAYMENT - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang 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 4. ADMINISTRATIVE PROVISIONS

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

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking.

If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

- 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 (Php 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address.

The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

- D. Sworn Statement of Gross Receipts or Sales** - Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer.

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

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

Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

- F. Issuance of Certification** - The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty-Five Pesos (Php 55.00).

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

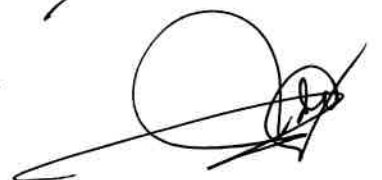
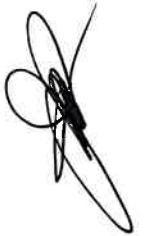
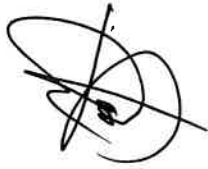
H. Retirement of Business

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

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

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

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



- b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
 - c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.
2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 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.
 4. 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 V
PRESUMPTIVE INCOME LEVEL

SECTION 1. PRESUMPTIVE INCOME LEVEL - For the proper and efficient collection of business taxes provided under Section 143 of the Local Government Code (LGC) of 1991, a stratified schedule of minimum gross sales or receipts implementing the "Presumptive Income Level Assessment Approach (PILAA)" to approximate the gross receipt of each business classification shall be as follows:

SCHEDULE OF MINIMUM GROSS SALES OF BUSINESSES		
1. Sari-Sari Stores	Php	250,000.00
2. Sari-Sari Stores with Liquors & Cigarettes		400,000.00
3. Retailers		400,000.00
4. Restaurants		750,000.00
5. Manufacturers		1,500,000.00
6. Wholesalers		1,200,000.00
7. Contractors		2,500,000.00
8. Pawnshops		1,500,000.00
9. Beauty Parlor		800,000.00
10. Cocktail Lounge/ Beer House/ Beer Gardens		1,200,000.00
11. Barber Shops		750,000.00
12. Small Scale Repair Shops and the like		500,000.000
13. Carinderia		500,000.00
14. Bakery (Wholesale and Retail)		750,000.00
15. Tailoring/Dress Shop		800,000.00
16. Banks		5,000,000.00

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SECTION 2. 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.

[The PIL technique makes use of easily verifiable indicators as means for determining gross sales. It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation. The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others. The indicators will also depend on the nature of the business. The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.]

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**CHAPTER III
 PERMIT AND REGULATORY FEES**

**ARTICLE I
 MAYOR'S PERMIT FEE ON BUSINESS**

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

SECTION 2. IMPOSITION OF FEE - There shall be collected an annual regulatory 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 of Jaro as follows:

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ON BUSINESSES SUBJECT TO THE TAX IMPOSED IN ARTICLE I, CHAPTER II OF THIS ORDINANCE		
1. Retail of Tobacco Leaf Dealer	Php	150.00
2. Wholesale of Tobacco Leaf Dealer		200.00
3. Tuba Retailer (Within a Sari-Sari Store)		300.00
4. Wholesale Tuba Dealer		500.00
5. Retail Dealer in Domestic Fermented Liquor		300.00
6. Wholesale Dealer in Domestic Fermented Liquors		500.00
7. Retail Dealer in Foreign Liquor		500.00
8. Wholesale Dealer in Foreign Liquor		1,000.00
9. Night & Day Club		2,500.00
10. Cocktail Lounge/Grill Bars		2,500.00
11. Theater and Cinema House		2,500.00
12. Video Karaoke Sing-Along KTV Bar		2,500.00
13. Video Show House Mini-Theater		500.00
14. Video CD Tapes Rental Outlet		200.00
15. Bowling Inn		1,500.00

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16. Billiard or Pool Hall	1,000.00
17. Mahjong Game ("Strictly 1 table only")	2,500.00
18. Steam Bath, Sauna & Other Similar Establishments	2,000.00
19. Boxing Contests & Other Similar Activities (per night/day)	2,500.00
20. Carnival (per contrivance), Maximum of 15 days	2,500.00
21. Concert Promotions & other Similar Activity (per night/day)	2,500.00
22. Commercial Banks	3,000.00
23. Rural Bank	3,000.00
24. Insurance Company	3,000.00
25. Pawnshops	3,000.00
26. Finance Investment Company & Savings Bank	3,000.00
27. Lending Institution	500.00
28. Money Transfer Services	3,000.00
29. Board and Lodging House	500.00
30. Apartment/Whole House/Unit Rental	1,500.00
31. Subdivision Operator	5,000.00
32. Rice and Corn Mill	1,500.00
33. Private Detective or Security Agency & Other Similar Agencies	3,000.00
34. Ice Cream, Halo-Halo, Popcorn, Barbeque & Refreshment Drink Stands	300.00
35. Sari-Sari Store	500.00
36. Meat, Cereal Grinding Services	300.00
37. Beauty Parlor and Barber Shops	500.00
38. Copra Dealer (Barangay Level)	2,500.00
39. Big Scale Copra Dealing	5,000.00
40. General Merchandizing	3,000.00
41. Meat Vending	500.00
42. Fish Vending	500.00
43. Pedicab Operators	500.00

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44. Hollow Blocks and Other Concrete Products Supplier	1,000.00
45. Sand and Gravel Seller/Supplier (From Within-LGU)	5,000.00
46. Auto & Motor Spare Parts Stores	1,000.00
47. Auto & Motor Repair Shop	2,000.00
48. Vulcanizing Shops	400.00
49. Welding Shops	1,000.00
50. Steel Fabrications and/or Metal Assembly/Works	1,000.00
51. Gasoline Stations	5,000.00
52. Public Calling Station	500.00
53. Light and Sound Services (From inside LGU)	1,000.00
54. Electronic Repair Shops	500.00
55. Pharmacy, Drug Store	2,000.00
56. Medical, Dental, Consultation Clinic	2,000.00
57. Laundry Shop	500.00
58. Photo Studio/Picture Developer	500.00
59. Video/Filming Services Provider	500.00
60. Internet Café/Computer Services	1,000.00
61. Food Catering Services/Annual	2,500.00
62. Meat Shop/Annual	2,500.00
63. Vegetable Stands Retailer	300.00
64. Fruit Stands Retailer	300.00
65. Food House, Cafes, Cafeterias, Carinderias and Restaurant	500.00
66. Photo/Xerox Copying Services	500.00
67. Exclusive Producer/Dealer/Distributors of Cosmetics Products	500.00
68. Cooked Vegetable Stand	200.00
69. Vegetables, Fruits, Root Crops/Whole Sell/Dealers/Suppliers	300.00
70. Light and Sound Services/Provider (From Outside LGU Seasonal)	300.00
71. Sand and Gravel Seller/Supplier (From Outside-LGU Seasonal/Contract)	5,000.00

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72. Seller/Supplier of Mixed Concrete Products (Transit Mixers from outside LGU Seasonal/Contract)	3,000.00
73. Seller of Liquefied Petroleum Gas (LPG's)	1,000.00
74. Stockyard (sand and gravel and other aggregates ex. Soil/filling materials)	3,000.00
75. Commercial Piggery and Poultry Operators	2,000.00
76. Commercial Livestock Producer and Other Similar Activity	2,500.00
77. Small Scale Livestock Farming	300.00
78. Small Scale Egg Production	300.00
79. Commercial Inland Fish Ponds	300.000
80. Educational/Learning Institution	500.00
81. Water Refilling Station	500.00
82. Funeral Parlor Services	1,000.00
83. Grocery Store	2,000.00
84. Commercial Hardware	2,000.00
85. Private Inland Resort	2,000.00
86. Battery Repair Shop	300.00
87. Radiator Repair Shop	300.00
88. Palay Buyer (From Within LGU)	500.00
89. Palay Buyer (From Outside LGU/Seasonal)	300.00
90. Auto/Motor Tire Re-Bonding Services	300.00
91. Auto/Motor Car Wash Services	500.00
92. Auto Motor Surplus Dealer and Other Similar Activities	1,000.00
93. Coco Lumber Processor/Seller	1,000.00
94. Good Lumber Processor/Seller	2,000.00
95. Gift Shop	300.00
96. Terminal Operator	3,000.00
97. Machine Shop	500.00
98. Ticketing Office	500.00

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99. Furniture Shop	1,000.00
100. In-land Mid-Range Hotel Operator	1,000.00
101. Charcoal Briquetting Processor	500.00
102. Flower Shop	300.00
103. Physical Fitness Gym Operator	500.00
104. Comedy Bar	1,000.00
105. Function Hall Services Provider	1,000.00
106. Agricultural Machinery Rental	2,000.00
107. Agricultural Supplies and Implements	1,000.00
108. Animal Feeds	500.00
109. Auto Shop	2,500.00
110. Baking of Bread, Cakes, Pastries and Bakery Products	1,000.00
111. Barok Dealer	500.00
112. Carwash	1,500.00
113. CCTV Installation	3,000.00
114. Coffee Shop	500.00
115. Construction Services	5,000.00
116. Consultancy Services	2,000.00
117. Courier Services	1,500.00
118. Diagnostic and Laboratory Clinic	2,000.00
119. Electrical Supplies	2,000.00
120. E-Loading	500.00
121. Fast Food Chain	1,500.00
122. Fiber Optic Network	3,000.00
123. Food Cart/Mobile Cart	500.00
124. Food Courier Services	500.00
125. Food Stand	1,500.00
126. Food-to-Go Counter	1,000.00

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127.	Game Cock Farm	3,000.00
128.	Glass and Aluminum Supply	2,000.00
129.	Gown/Dress/Costume Rental	1,000.00
130.	Grill House	1,000.00
131.	Implementing Agency	2,000.00
132.	Integrated Farming	2,000.00
133.	KTV Bar	3,000.00
134.	Laundry Shop	1,500.00
135.	Liquor House	1,500.00
136.	Lying-in Birthing Clinic	2,000.00
137.	Manufacture of Native Delicacies (Kakanin)	500.00
138.	Manufacture of Soap and Detergent	1,000.00
139.	Metal Roofing and Accessories Supply	3,000.00
140.	Micro Gas Station	3,000.00
141.	Money Remittance	3,000.00
142.	Online Selling	500.00
143.	Paint Trading	1,500.00
144.	Party Supplies Shop	1,000.00
145.	Photo Studio	1,000.00
146.	Pisonet	1,000.00
147.	Printing Services	1,000.00
148.	Refreshment Parlor	500.00
149.	Rent-a-Car	2,000.00
150.	Sale of Secondhand Goods (Ukay-Ukay)	1,000.00
151.	Sale/Lease/Rent of Motorcycle	2,000.00
152.	Shoe Repair Shop	500.00
153.	Single Motor-for-Hire (Habal-habal)	500.00
154.	Smoke Emission Testing Center	3,000.00

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155. Snack/Food House	1,000.00
156. Street Food	500.00
157. Bolo/Knives (Sundang) Shop	500.00
158. Tables and Chairs Rental	500.00
159. Telecommunications Provider	5,000.00
160. Tent Maker	1,000.00
161. Training and Assessment Center	1,500.00
162. Vape Shop	500.00
163. Veterinary Clinic	1,500.00
164. Videoke Rental Service	500.00
165. Wedding Coordinator	500.00
166. Sub-Collection Office Leyeco III	1,000.00
167. Outsider Caterer	500.00

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Provided a *minimum of Two Hundred Pesos (Php 200.00)* and a *maximum of Five Hundred Pesos (Php 500.00)* shall be collected from all business or undertaking subject to the business tax imposed in Article I, Chapter II of this Ordinance not specifically enumerated above, including new business operation.

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

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

ENTERPRISE SCALE	ASSET LIMIT	WORKFORCE
Micro-Industry	Php 150,000 and below	No specific
Cottage Industries	Above 150,000 to 1.5 M	Less than 10
Small-scale Industries	1.5 M to 15 M	10-99
Medium-scale Industries	15 M to 60 M	100-199
Large-scale Industries	Above 60M	200 or more

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

On business subject to graduated fixed taxes. Amount of fee per annum

CLASSIFICATION/CATEGORY	RATE OF FEE
1. On Manufacturers/Importers/Producers	
Micro-Industry	Php 1,000.00
Cottage Industries	1,000.00
Small-scale Industries	1,000.00
Medium-Scale Industries	5,000.00
Large-Scale Industries	25,000.00
2. On Banks	
Rural, Thrift and Savings Banks	5,000.00
Commercial, Industrial and Development Banks	10,000.00
Universal Banks	10,000.00
3. On Other Financial Institutions	
Small	2,000.00
Medium	3,000.00
Large	5,000.00
4. On Contractors/ Service Establishments	
Micro-Industry	1,000.00
Cottage Industries	1,000.00
Small-scale Industries	2,000.00
Medium-Scale Industries	3,000.00
Large-Scale Industries	5,000.00
5. On Wholesalers/ Retailers/Dealers or Distributors	
Micro-Industry	1,000.00
Cottage Industries	1,000.00
Small-scale Industries	2,000.00
Medium-Scale Industries	3,000.00
Large-Scale Industries	5,000.00
6. On Trans-Loading Operations	
Medium	2,000.00
Large	4,000.00

7. Other Businesses	
Micro-Industry	1,000.00
Cottage Industries	1,000.00
Small-scale Industries	2,000.00
Medium-Scale Industries	3,000.00
Large-Scale Industries	5,000.00
<p>8. Business of Retailing Liquid Petroleum Product - Sec. 9 of DOE DC No. 2003-011-10: CERTIFICATE OF COMPLIANCE - The DOE, through the OIMB, shall issue a Certificate of Compliance upon the complete submission of and full compliance by the Retail Outlet owner and/or operator with the requirements provided in the foregoing Sections of this Rule. No Retail Outlet shall operate until a Certificate of Compliance is so secured from the DOE. The owner and/or operator shall be deemed to be engaged in the ILLEGAL TRADING of Liquid Petroleum Products if he/she operates without the Certificate of Compliance and/or violates any of the foregoing Sections.</p>	

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SECTION 3. TIME AND MANNER OF PAYMENT - The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

SECTION 4. ADMINISTRATIVE PROVISIONS

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

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

1. For a newly-started business:

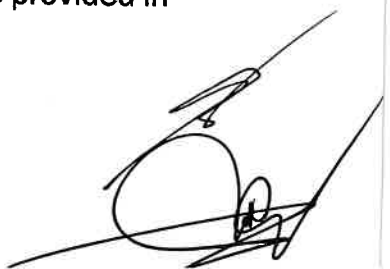
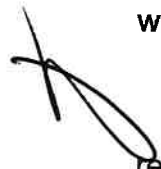
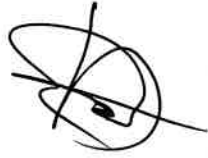
- a. Location sketch of the new business.
- b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship.
- c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership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

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

Upon submission of the application, it shall be the duty of the pro authorities to verify if other Municipal requirements regarding the operation the business or activity such as sanitary requirements, installation of power e 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 and other impositions required by this Revenue Code and other Municipal ordinances.

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



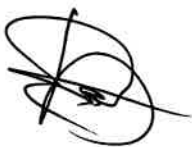
A. Mayor's Permit shall not be issued to:

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

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

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

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



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

**The Municipality thru the MTO shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of one Hundred Fifty Pesos (Php 150.00).*

- C. 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.
- D. 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.

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

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions;
2. When the person refuses to pay an indebtedness or liability to the municipality;

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

SECTION 5. 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 Handlers 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 II
 FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES**

SECTION 1. 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 2. 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 3. IMPOSITION OF FEES - Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pays therefore to the Municipal Treasurer the following fees:

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
A. For sealing linear metric measures: -Not over one (1) meter -Measure over one (1) meter	Php 50.00 100.00
B. (b) For sealing metric measures of capacity: -Not over ten (10) liters -Over ten (10) liters	50.00 100.00
C. For sealing metric instruments of weights: -With capacity of not more than 30 kgs. -With capacity of more than 30 kgs. But not more than 300 kgs. -With capacity of more than 300 kgs/ but not more than 3,000 kgs. -With capacity of more than 3,000 kgs.	100.00 200.00 300.00 400.00
D. For sealing apothecary balances of precision	200.00

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<p>E. For sealing scale or balance with complete set of weights -For each scale or balance or other balance with complete set of weights for use therewith. -For each extra weight.</p>	<p>300.00 400.00</p>
<p>F. For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and additional service charge of Php 2,500.00 for each instrument shall be collected.</p>	

SECTION 4. PAYMENT OF FEES AND SURCHARGE - The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

SECTION 5. PLACE OF PAYMENT - The fees herein levied shall be p Municipality where the business is conducted by persons conduct business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality where he maintains his residence.

SECTION 6. EXEMPTIONS

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

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SECTION 7. ADMINISTRATIVE PROVISIONS

- A. The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period.

The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

- B. The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually.

When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.

- C. The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- D. Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

SECTION 8. FRAUDULENT PRACTICES RELATIVE TO WEIGHTS AND MEASURES

- The following acts related to weights and measures are prohibited:

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

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use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

- H. For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- I. For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- J. For any person to fraudulently give short weight or measure in the making of a scale;
- K. For any person, assuming to determine truly the weight or a description of the work to be covered by the permit applied for:
 - 1. 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;
 - 2. The use or occupancy for which the proposed work is intended
 - 3. Estimated cost of the proposed work.
- L. Measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- M. 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 9. PENALTIES

- A. Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 8 shall, upon conviction, be subject to a fine of not less than five hundred pesos (Php 500.00) but not more than one thousand pesos (Php 1,500.00) or by imprisonment of not more than one (1) month, or both, upon the discretion of the court.
- B. Any person who shall violate the provisions of paragraph (g) of Section 8 for the first time shall be subject to fine of not less than one thousand pesos (Php 2,000.00) or by imprisonment of not less than one (1) month but not more than three (3) 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 8 shall, upon conviction, be subject to a fine of not less than Two Thousand pesos (Php 2,500.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

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

**ARTICLE III
BUILDING PERMIT**

SECTION 1. IMPOSITION OF FEE - There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992, of the Department of Public Works and Highways.

SECTION 2. 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.

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SECTION 3. ADMINISTRATIVE PROVISIONS - In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not *more Two Thousand Five Hundred Pesos (Php 2, 500.00)* or by imprisonment of not more than *Three (3) months* or by both at the discretion of the Court. 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 IV
LOCAL REGULATORY FEES IMPOSED BY THE
BUREAU OF FIRE PROTECTION**

SECTION 1. IMPOSITION OF FEE - There shall be collected a fee for every inspection done under the Bureau of Fire Protection upon securing a business license or other important Electrical Inspection Certificate.

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PARTICULARS	AMOUNT OF FEE	
A. Fire Electrical Installation Clearance	Php	150.00
B. Electrical Inspection Fee/ per:		
1. Panel Box per Circuit Breaker		20.00
2. Lighting Outlet		20.00
3. Convenience Outlet		20.00
4. Certification/ excerpt copy from the blotters and others.		100.00
5. Fire safety and Inspection Fee imposed to every establishment computation of fees is 15% of the Annual License or fees imposed by the Local Government Unit.		

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SECTION 2. TIME AND MANNER OF PAYMENT - The service fees provided under this article shall be paid to the Municipal Treasurer upon application of Fire Electrical Installation Clearance prior securing Certification from the Bureau of Fire Protection.

**ARTICLE V
 PERMIT FEE FOR ZONING/LOCATIONAL CLEARANCE**

SECTION 1. IMPOSITION OF FEE - There shall be collected the following fees for the issuance of zoning/Locational clearance.

PARTICULAR	AMOUNT OF FEE (Per HLURB Schedule of Fees of 2010)	
I. ZONING/LOCATIONAL CLEARANCE:		
A. Residential Structures: Single or detached, the project cost of which is:		
1. P100,000.00 and below	Php	280.00
2. Over 100,000 to P200,000.00		576.00

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3. Over P200,000.00	720+(1/10 of 1% of cost in excess of 200,000.00)
B. Apartments/Townhouses:	
1. P500,000.00 and below	1,200.00
2. P500,000 to P2 Million	1,800.00
3. Over P2 Million	3,500 + (1/10 of cost in excess of 2M regardless of the number of doors)
C. Dormitories:	
1. P2 Million and below	3,000.00
2. Over P2 Million	3,000+ (1/10 of 1% of cost in excess of 2M regardless of the number of doors.
D. Institutional: The project cost of which is:	
1. P2 Million and below	2,400.00
2. Over P2 Million	2,400 + (1/10 of 1% of cost in excess of 2M)
E. Commercial, Industrial, Agro-Industrial: The project Cost of which is:	
1. Below P1,000,000.00	1,200.00
2. Over P100,000.00 - P500,000.00	1,800.00
3. Over P500,000P - P1 Million	2,400.00
4. Over P1 Million - P2 Million	3,600.00
5. Over P2 Million	6,000 + (1/ 10 of 1% of cost in excess of 2M
F. Special Uses/Special Project: (Gasoline Station, cell sites, slaughter house, treatment plant, etc.)	
1. Below P2 Million	6,000.00
2. Over P2 Million	6,000 + (1/ 10 of 1% of cost in excess of 2M
G. Alteration/Expansion (affected areas/cost of Expansion only)	Same as the original application
II. SUBDIVISION AND CONDOMINIUM PROJECTS (UNDER P.D. 957):	
A. Approval of Subdivision Plan (including Town Houses)	

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1. Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP).	Php 300.00/ha. or a fraction thereof
a. Inspection Fee	1,200/ha. Regardless of density
2. Final Approval and Development Permit	2,400/ ha. regardless of density
a. Additional Fee on Floor Area of houses & building sold with lot.	2.40/ sq. m.
b. Inspection Fee (Projects already inspected to PALC application may not be charged inspection fee)	1,200/ha. regardless of density
3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit.
4. Certificate of Registration Processing Fee.	2,400.00
5. License to Sell (per saleable lot).	1,800.00
a. Additional Fee on Floor Area of houses & building sold with lot	12/ sq.m.
b. Inspection Fee (Projects already inspected to PALC application may not be charged inspection fee)	1,200/ ha. regardless of density
6. Certification of Completion:	
a. Certificate Fee	180.00
b. Processing Fee	2,400/ ha. regardless of density
7. Extension of Time to develop:	
a. Processing Fee	420.00
b. Inspection Fee (Affected/ unfinished areas only)	1,200/ ha. regardless of density
B. Approval of Condominium Project Final Approval and Development Permit:	
1. Processing Fee:	
a. Land Area	6.00/ sq. m.
b. No. of Floors	240.00/floor
c. Building Areas	4.80/ sq.m.
d. Inspection Fee	14.00/sq.m. of GPA

2. Alteration of Plan (affected areas only)	Same as final approval & Dev't Permit
3. Conversion (affected areas only)	Same as final approval & Dev't Permit
4. Certificate of Registration:	
a. Processing Fee	2,400.00
5. License to Sell:	
a. Residential (saleable areas)	14.00/ sq.m.
b. Commercial/ Office (saleable areas)	30.00/ sq.m.
6. Extension of Time to develop:	
a. Processing Fee	420.00
b. Inspection Fee (Affected/ unfinished areas only)	14.40/ sq.m. of GFA
7. Certification of Completion:	
a. Certificate Fee	180.00
b. Processing Fee	14.40/sq.m. of GFA
III. Project under BP 220:	
A. Subdivision:	
1. Preliminary Approval and Locational Clearance. PALC:	
a. Socialized Housing	75.00/ha.
b. Economic Housing	180.00/ha.
c. Inspection Fee:	
1) Socialized Housing	200.00/ha.
2) Economic Housing	600.00/ha.
2. Final Approval and Development Permit:	
a. Processing Fee:	
1) Socialized Housing	500.00/ha.
2) Economic Housing	1,200.00/ha.
b. Inspection Fee:	
1) Socialized Housing	200.00/ha.
2) Economic Housing (Projects already inspected for PALC application may not be charged inspection fee)	600.00 (ha.

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3. Alteration of plans (affected areas only)	Same as final approval & Dev't Permit
4. Building Permit (floor area of housing unit	6.00/ sq.m.
5. Certificate of Registration:	
a. Application Fee:	
1) Socialized Housing	350.00/ha.
2) Economic Housing	600.00/ha.
6. License to Sell (per saleable lot):	
a. Socialized Housing	20.00/10t
b. Economic Housing	60.00/10t
c. Additional fee on floor area of houses/ building sold with lot.)	Php. 2.00/ sq.m.
d. Inspection Fee:	
1) Socialized Housing	200.00/ha.
2) Economic Housing	600.00/ha.
7. Extension of Time to Develop:	
a. Filing Fee:	
1) Socialized Housing	350.00
2) Economic Housing	420.00
b. Inspection Fee: affected/ unfinished areas only	
1) Socialized Housing	200.00/ha.
2) Economic Housing	600.00/ha.
8. Certificate of Completion:	
a. Certification Fee:	
1) Socialized Housing	150.00
2) Economic Housing	180.00
B. Condominium:	
1. Preliminary Approval and Locational Clearance. PALC:	600.00
2. Final Approval of Dev't Permit	6.00/ sq.m.
a. Total Land Area	120.00/floor
b. Number of Floor	2.40/sq.m. of GFA
c. Building Area	2.40/sq.m. of GFA

d. Inspection Fee	Same as final approval & Dev't Permit
3. Alteration of Plant (affected area only)	Php. 600.00
4. Certificate of Registration	6.00/ sq.m.
5. License to Sell	420.00
6. Extension to Develop	2.40/ sq.m. of saleable area
a. Inspection Fee (2 % of remaining Dev't Cost.)	
7. Certificate of Completion:	
a. Certification Fee	180.00
b. Processing Fee	3.60/ sq.m. of GFA
IV. APPROVAL OF INDUSTRIAL/COMMERCIAL SUBDIVISION:	
A. Preliminary Approval and Locational Clearance. PALC:	3.60/ha.
1. Inspection Fee	1,200.00/ ha. regardless of location
B. Final Approval & Dev't Permit	6,000.00/ha. regardless of location
1. Inspection Fee (Project already inspected for PALC Application may not be charge Inspection Fee.)	1,200.00/ ha. regardless of location
C. Alteration of Plant (affected area only)	Same as final approval & Dev't Permit
D. Certificate of Registration	2,400.00
E. License to Sell	420.00
1. Inspection Fee	2.40/ sq.m. of land area
F. Extension to Develop	1,200.00 / ha- Regardless of location
1. Inspection Fee (affected/unfinished areas only.)	420.00
G. Certificate of Completion:	1,200.00 [ha.
1. Industrial	420.00/ ha. regardless of location
2. Commercial	600.00/ ha. Regardless of location
V. APPROVAL OF FARM LOT SUBDIVISION:	

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A. Preliminary Approval and Locational Clearance. (PALC):	240.00/ha.
1. Inspection Fee	600.00/ha.
B. Final Approval & Dev't Permit	Php 1,200.00/ha.
1. Inspection Fee (Project already inspected for PALC Application may not be charge Inspection Fee.)	600.00/ha.
C. Alteration of Plant (affected area only)	2,400.00
D. Certificate of Registration	600.00/10t
E. License to Sell	420.00
1. Inspection Fee	1,200.00/10t
F. Extension of time to Develop:	
1. Inspection Fee (affected/ unfinished areas only.)	420.00
G. Certificate of Completion:	1,200.00/ha.
1. Certification Fee	180.00
2. Processing Fee	1,200.00 (ha.
VI. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM:	
A. Preliminary Approval and Locational Clearance. PALC:	
1. Memorial Projects	600.00/ha.
2. Cemeteries	240.00/ha.
3. Columbarium	3,000.00/ha.
4. Inspection Fee:	
a. Memorial Projects	1,200.00/ha.
b. Cemeteries	600.00/ha.
c. Columbarium	14.40/sq.m. of GFA
B. Final Approval & Dev't Permit:	2.40/sq.m.
1. Memorial Projects	1.20/ sq.m.
2. Cemeteries	240.00/floor
3. Columbarium	4.80/ sq.m. of GFA
4. Inspection Fee:	6.00/ sq.m. of Land Area

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5. (Project already inspected for PALC Application may not be charge inspection fee.)	
a. Memorial Projects	1,200.00/ha.
b. Cemeteries	600.00/ha.
c. Columbarium	Php. 14.40/ sq.m. of GFA
C. Alteration of Plant (affected area only)	(Same as Final Approval & Dev't. Permit
D. Certificate of Registration	2,400.00
E. License to Sell:	
1. Memorial Projects	60.00/2.5 sq.m.
a. Apartment Type	24.00 /unit
2. Cemeteries	24.00/ tomb
3. Columbarium	60.00/vau1t
4. Inspection Fee:	
a. Memorial Projects	1,200.00/ha.
b. Cemeteries	600.00/ha.
c. Columbarium	420.00
F. Extension of Time to Develop:	
1. Inspection Fee (affected/ unfinished areas only.)	
a. Memorial Projects	1,200.00/ha.
b. Cemeteries	600.00 (ha.
c. Columbarium	14.40/ sq.m. of the remaining GFA
G. Certificate of Completion:	
1. Certification Fee	180.00
2. Processing Fee:	
a. Memorial Projects	1,200.00/ha.
b. Cemeteries	600 (ha.
c. Columbarium	4.80/sq.m. of GPA
VII. OTHER TRANSACTIONS/CERTIFICATIONS:	
A. Application/Request for:	
1. Advertisement Approval	600.00

2. Cancellation/ Reduction of Performance Bond.	2,400.00
3. Lifting of Suspended Licenses to Sell.	2,400.00
4. Exemption from Cease-and-Desist Order.	Php. 180.00
5. Clearance to Mortgage	1,200.00
6. Lifting of Cease-and-Desist Order.	2,400.00
7. Change of Name/ Ownership.	1,200.00
8. Voluntary Cancellation of CR/LS	1,200.00
9. Revalidation of/ Renewal of Permit (Condominium)	50% of assessed current processing Fees including inspection fees.
B. Other Certification:	
1. Zoning Certification	500-600/ha.
2. Certification of Town Plan/Zoning Ordinance Approval	180.00
3. Certification of New Rights [Sales.	180.00
4. Certificate of Registration (Form).	180.00
5. License to Sell (Form)	180.00
6. Certificate of Creditable Withholding Tax (maximum of 5 lots certificate)	180.00
7. Others to include the ff:	
a. Availability of records /public interest	240.00
b. Certificate of "No Records on File"	240.00
c. Certificate of with or without CR/LS	240.00
d. Certified Xerox copy of documents r ort size:	
1) Document of five (5) pages or less	36.00
2) Every additional page	3.60
8. Photo copy of documents	2.40
9. Other not listed above	180.00
VIII. REGISTRATION OF DEALERS/BROKERS/SALESMEN:	
A. Dealers/ Brokers.	600/ ha.
B. Salesmen/Agents	240.00
IX. HOMEOWNERS ASSOCIATION:	
A. Registration of HOA:	
1. Examination/Registration:	

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a. Articles of Incorporation	Php780.00
b. By-Laws	780.00
c. Books	240.00
B. Amendments:	
1. Articles of Incorporation	600.00
2. By-Law	600.00
C. Dissolution of Homeowners Association	600.00
D. Certification of the New set of officers	420.00
E. Other Certifications	180.00
1. Inspection Fee (CMP Project)	600.00/ha.
X. LEGAL FEES:	
A. Filing Fee	1,200.00
B. Additional Fee for Claims (for Refund, Damages, Attorney's fees etc.)	
1. Not more than 20,000.00	144.00
2. Not more than 20,000.00 but less 80,000.00	480.00
3. 80,000.00 or more but less than 100,000.00.	720.00
4. 100,000.00 or more but less than 150,000.00.	1,200.00
5. For each 1,000.00 in excess of 150,000.00	6.00
C. Motion for reconsideration	500.00
D. Petition for review	2,400.00
E. Prayer for Cease-and-Desist Order	1,000.00
F. Pauper-litigants are exempt from Payment of legal fee:	
1. Those whose gross income is not more than 6,000.00 per month and Residing within the municipality.	
2. Those whose gross income is not more than 4,000.00 per month and residing outside the municipality.	
3. Those who do not own real property.	
G. Government agencies and its instrumentalities are exempted from paying legal fees.	
H. Local Government & Government-Owned and Controlled Corporations with or without	

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independent Charters are not exempted from a le al fees.	
XI. RESEARCH/SERVICE FEE (50% DISCOUNT FOR STUDENTS):	
A. Photocopy (Maps; Subd. /Condo Plans; presentation size: (for Xerox	Php 480.00
B. Hard copy from Diskettes (License to Sell Date)	600.00/ diskette plus additional 50.00, rush job.
C. Electronic File (License to Sell available Date)	
D. Electronic File (Land Use Maps Available)	
E. Certified True Copy-Map (Land Use Plan)	
F. Sale of Forms, Publication, etc.	
1. Pro-Forma-Articles of Incorporation and By- Laws. /For Xerox	480.00
2. Books and other HLURB publications:	
a. CLUP Guidebooks: / for Xerox	
1) Volume I -A Guide to CLUP Preparation.	600.00
2) Volume II - A Guide to Sectoral Studies in the CLUP Preparation	540.00
3) Volume III - GIS Cookbook	240.00
4) Volume IV - Planning Strategically	240.00
5) Volume V - Model Zoning Ordinance	180.00
b. PD 957	120.00
c. BP 220	120.00
d. Amendments Rules for HOA Registration and Supervision.	120.00
e. Framework for Governance for HOA	120.00
f. 2009 Rules of Procedures	120.00

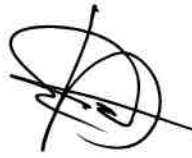
SECTION 2. TIME OF PAYMENT - The fees in this Article shall be paid to the
Municipal Treasurer.

SECTION 3. 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 VI
PERMIT FEES ON TRICYCLE OPERATION

SECTION 1. DEFINITIONS - When used in this Article

- A. Motorized Tricycle** - is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar having a total of three wheels, commonly known in layman's language as "**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 operated to render transport services to the general public for a fee.
- D. Motorized Tricycle Operator's Permit (MTO)** - is a document granting a license/and or permit to a person, natural or juridical, allowing him/her to operate tricycles-for-hire over a specified zone.
- 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 2. IMPOSITION OF FEES - There shall be collected an annual regulatory fee/ s for the operation of tricycle-for-hire.

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



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PARTICULAR	AMOUNT OF FEE
1. Regulatory/ Other fees: <ul style="list-style-type: none"> • For each unit 	Php 700.00 (Per Unit)
2. Fare adjustment fee for fare increase	200.00
3. Filing fee for amendment of MTOP	500.00

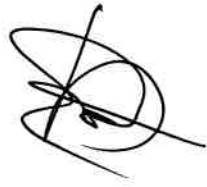
SECTION 3. TIME OF PAYMENT

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

SECTION 4. ADMINISTRATIVE PROVISIONS

- A. Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- B. The Sanggunian of this municipality shall:
 - 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; in accordance with the LTO rules, regulations and issuances determine, fix, prescribe or periodically adjust fares or rates for the services provided in a zone after a 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 **two (2) years**, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carrier's 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, copy furnished to the MTO;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- C. The Sanggunian may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.
- It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.



The official rate to be initially adopted shall be a minimum fee of *Ten Pesos (Php 10.00) plus three pesos (Php 3.00) per km. in excess of four (4.0) km. distance* which is pursuant with the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

This rate is not applicable within the Poblacion or proper of the Municipality.

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

- D. The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.

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

- | | |
|---------------|--|
| Chairman | -Municipal Mayor |
| Vice-Chairman | -Municipal Vice-Mayor |
| Members | -SB Committee Chairman on Trade and Industry, Agriculture, Local Franchising and Accreditation |
| | -SB Committee Chairman on Legal Matters, Laws and Privileges |
| | -SB Committee Chairman on Peace and Order, Public Safety and Transportation |
| | -Municipal Treasurer (MTO) |
| | -Municipal Health Officer (MHO) |
| | -Municipal Licensing Officer |
| | -President of the Tricycle Operators and Drivers |
| | -President of Local Business Organization |
| | -Local Chief of Police (PNP) |
| | -One (1) Member from the academe |
| | One (1) Member from the Religious Sector |
| | -At least Three (3) Members from the NGO's, CSO's, PO'S |
| | -LTO-Regional Director or his/her duly authorized representative |

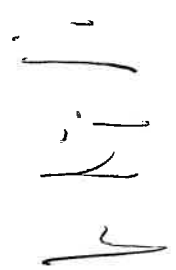
- F. The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

ARTICLE VII
PERMIT FEES ON HABAL-HABAL OPERATION

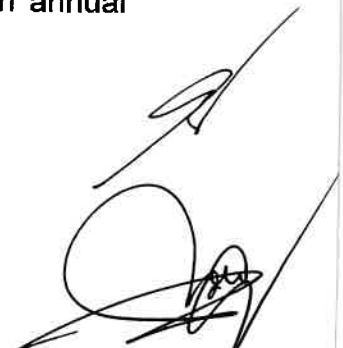
SECTION 1. DEFINITIONS - When used in this Article

- A. **Motorized Habal-habal** - is a local dialect for motorcycle taxis or motorcycle for hire which means sitting close to each other. Habal-habal passengers, who usually range from two to three persons, sit behind the driver, close to each other, thus the term
- B. **Habal-habal Operators** - are persons engaged in the business of operating Habal-habal.
- C. **Habal-habal for Hire** - is a vehicle composed of a motorcycle operated to render transport services to the general public for a fee.
- D. **Motorized Habal-habal Operator's Permit (MHOP)** - is a document granting a license/and or permit to a person, natural or juridical, allowing him/her to operate Habal-habal for-hire over a specified zone.
- E. **Zone** - is a contiguous land area or block, say a subdivision or barangay, where Habal-habal -for-hire may operate without a fixed origin and destination.

SECTION 2. IMPOSITION OF FEES - There shall be collected an annual regulatory fee/ s for the operation of Habal-Habal tricycle-for-hire.



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- 1. Habal-Habal - 500 fees
- 2. Habal-Habal Operators - 100 fees
- 3. Habal-Habal for Hire - 200 fees
- 4. Habal-Habal Operators Permit - 500 fees

**ARTICLE VIII
 PERMIT FEES ON PEDALED TRICYCLE**

SECTION 1. IMPOSITION OF FEE - There shall be collected regulatory fees from the owner of a Pedaled Tricycle or otherwise known as Pedicab for hire operated within the Municipality.

PARTICULAR	AMOUNT OF FEE	
Regulatory/other fees:		
1. For each unit	Php	500.00
2. For plate number and/or stickers		250.00
3. Filing fee for issuance of permit to drive		500.00

SECTION 2. PERMIT TO DRIVE - Operators of *Pedicab-for-hire* shall employ drivers with duly an issued permit to drive by the Local Government Unit.

SECTION 3. 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 4. ADMINISTRATIVE PROVISIONS

A. A plate Number and/or sticker shall be provided by the local government upon payment of the necessary fees.

- B. The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the maker and brand of the tricycle, the name and address of the owner and the number of the permit plate.

ARTICLE IX

FRANCHISE FEE, MAYOR'S PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/LICENSEES/PROMOTERS AND COCKPIT PERSONNEL

SECTION 1. DEFINITIONS - WHEN USED IN THIS ARTICLE:

- A. **Cockpit** - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- B. **Bet taker or Promoter** - refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- C. **Gaffer (Taga-tari)** - refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- D. **Referee (Sentenciador)** - refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

SECTION 2. IMPOSITION OF FEES - There shall be collected the following regulatory fees from the operation of the cockpit:

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A. Franchise Fee, Business Permit and Filing Fees:

PARTICULAR	AMOUNT OF FEE	
A. From the cockpit operator/owner/licensee:		
1. Franchise Fee (Every Year)	Php	100,000.00
2. Annual cockpit its business permit		5,000.00
3. Application filing fee		1,000.00
B. Mayor's Permit from cockpit personnel:		
1. Promoters/ hosts		2,000.00
2. Pot Manager		2,000.00
3. Referee		1,000.00
4. Bet Taker/ "Kristo"/ "Llamador"		1,000.00
5. Bet Manager/ "Maciador/ "Kasador"		1,000.00
6. Cashier		1,000.00
7. Derby Matchmaker		1,000.00
8. Gaffer		1,000.00

B. There shall be imposed "reñas" fee for every "soltada" or cockfight with the following rate according to cockfight category:

COCKFIGHT CATEGORY	AMOUNT OF FEE
A. Ordinary	Php 100.00/soltada
B. Pintakasi	150.00/soltada
C. Derby	300.00/soltada

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Provided, that *Ten Percent (10%) share on the gross receipt* of the cockpit entrance fees collected for every cockfight activity held at a duly license cockpit within the jurisdiction of the municipality shall be remitted to the Municipal Treasure's Office by the cockpit operator/owner and/or promoters.

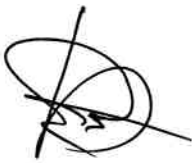
Provide further, that cockpit operator/owner and/or promoters shall provide a permanent "book of records" for the appropriate recording on the impositions of "riñas" for every soltada and for the gross and actual collection of "cockpit entrance fees" for every cockfight activity, which would be ready and available for inspections by the Municipal treasurer or her/his duly authorized representatives.

SECTION 3. 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.
- D.** Franchise fee shall be paid upon the grant of the franchise.

SECTION 4. ADMINISTRATIVE PROVISIONS

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



B. Establishment of cockpit - The Sangguniang Bayan shall determine the number of cockpits to be allowed in this Municipality.

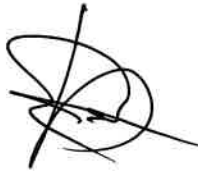
C. Cockpit-size and construction - Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or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

Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

D. Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality - No operator or owner of a cockpit shall employ or allow participating 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 5. APPLICABILITY CLAUSE - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game Fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.



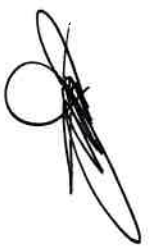
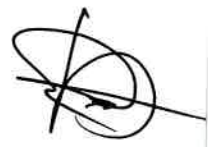
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ARTICLE X
SPECIAL PERMIT FEE FOR COCKFIGHTING

SECTION 1. DEFINITIONS - When used in this Article:

- A. Cockfighting** - is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting" derby pintakasi or tupada, or its equivalent in different Philippine localities.
- B. Local Derby** - is an invitational cockfight participated in by game cockers or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- C. International Derby** - refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

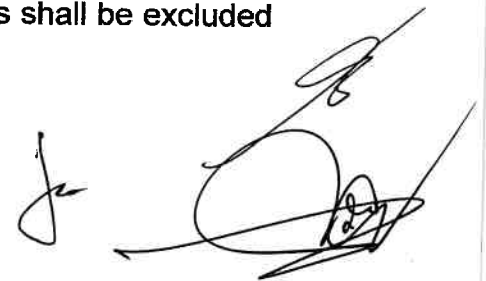


SECTION 2. IMPOSITION OF FEES - There shall be collected the following fees per day for cockfighting:

KINDS OF COCKFIGHTING EVENTS	AMOUNT OF FEE
A. Special cockfights (Pintakasi)	Php 1,000.00/day
B. Special Derby	2,000.00/day
C. Assessment for Promoters:	
Two-cock Derby	4,000.00
Three-cock Derby	6,000.00
Four-cock Derby	8,000.00
Five-cock Derby	10,000.00



SECTION 3. 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 in Section 2.



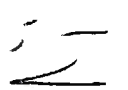
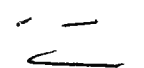
SECTION 4. TIME AND MANNER OF PAYMENT - The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

SECTION 5. ADMINISTRATIVE PROVISIONS

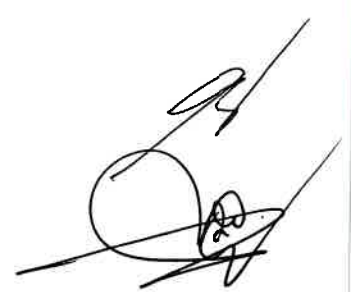
A. Holding of cockfights - Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial 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 campaign for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks.

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



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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 XI
 PERMIT FEE ON OCCUPATION OR CALLING NOT
 REQUIRING GOVERNMENT EXAMINATION**

SECTION 1. 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 their occupation or calling not requiring government examination within 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"	Php 300.00
B. On employees and workers in commercial establishments (like: saleslady/sales boy) who cater or attend to the daily needs of the inquiring or paying public.	300.00
C. On employees and Workers in food or eatery establishment	300.00
D. On employees and workers in night or night and day establishment	300.00
E. All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, such as but not limited to animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter,	300.00

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2. Employees and workers in commercial establishment; delivery and messengerial services; funeral parlors; janitorial services; junks shop; hardware; pest control services; printing and publishing; service station; slaughter-house; warehouses; and parking lots.
 3. Employees and workers on other industrial or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- B.** Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- C.** Employees and workers in food or eatery establishments such as but not limited to the following:
1. Employees and workers in canteen, carinderias, catering services, bakeries, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including peddlers of seasonal merchandise.
- D.** Employees or workers in night or night and day establishments such as but not limited to the following:

1. Workers or employees in bars; bowling alleys; billiards and pool halls; cinema houses; dance halls; cocktail lounges; day clubs and night clubs; massage clinics, sauna baths or similar establishment; hotels; motels; private detective or watchman security agencies and all other business establishment whose business activities are performed and consumed during night time.
 2. In cases of night and day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow waitress, waiters, entertainers below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
- E. All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 2.

SECTION 4. 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 distinct occupation or calling engaged in. ***Employer shall advance the fees to the Municipality for its employees.***

SECTION 5. 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 the 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, commercial or industrial establishment to start working.

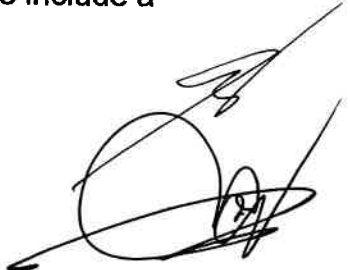
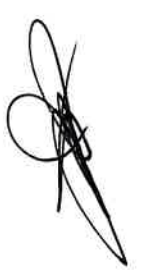
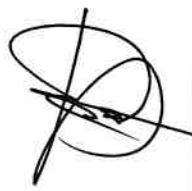
The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following the calendar.

SECTION 6. ADMINISTRATIVE PROVISIONS

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

ARTICLE XII REGISTRATION AND TRANSFER FEES ON LARGE CATTLE AND OTHER DOMESTICATED ANIMALS

SECTION 1. DEFINITION - For purposes of this Article, large cattle include a two-year old horse, carabao, cow or other domesticated animals.



SECTION 2. IMPOSITION OF FEE - The owner of large cattle and/or other domesticated animals is hereby required to register its ownership with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

REGISTRATION AND TRANSFER	AMOUNT OF FEE	
A. For Certificate of Ownership	Php	350.00
B. For Certificate of Transfer		300.00
C. For Certificate of Private Branding		200.00

SECTION 3. Stockyard of hogs, goat, and sheep's and the like; the transfer fee shall be collected only once, same is through with the large cattle whenever ownerships are transferred more than once in a day.

SECTION 4. 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 5. ADMINISTRATIVE PROVISIONS

- A. Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- B. The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

C. The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the Municipality issued to it.

No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

SECTION 6. 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 XIII
FEES ON IMPOUNDING OF ASTRAY ANIMALS**

SECTION 1. DEFINITION - When used in this Article

- A. **Astray Animal** - means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- B. **Public Place** - includes national, Municipality, or barangay streets, parks, plazas, and such other places open to the public.
- C. **Private Place** - includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

D. Large Cattle - includes horses, mules, asses, carabao, cows, and other domestic members of the bovine family.

SECTION 2. IMPOSITION OF FEE - There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	AMOUNT OF FEE	
A. Large Cattle	Php	500.00
B. All other animals		200.00

SECTION 3. 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 4. ADMINISTRATIVE PROVISIONS

A. For purposes of this article, the barangay tanod of the municipality is 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 seven (7) 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 seven (7) days after the date of impounding shall be sold at public auction under the following procedures:

1. The municipal treasurer shall post notice for three (3) consecutive days in three conspicuous (3) places including the main door of the municipal hall and the public markets. The animal shall be sold to the highest bidder.

Within three days (3) days after the auction sale, the municipal treasurer shall make a report of the proceedings in writing to the municipal mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the municipal treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the general fund of the municipality.
4. In case the impounded animal is not disposed of within the fourteen days (14) 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.

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SECTION 5. PENALTY - Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

OFFENSES	AMOUNT OF FEE
A. First offense	Php 200/day
B. Second offense	300/day
C. For the third offense and each subsequent offense	500/day

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

**ARTICLE XIV
 CART OR SLEDGE REGISTRATION FEE**

SECTION 1. IMPOSITION OF FEE - There shall be collected a registration fee of one hundred fifty pesos (Php 150.00) per annum for each animal drawn cart or sledge used in this Municipality which shall be registered with the Office of the Municipal Treasurer

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SECTION 2. TIME AND MANNER OF PAYMENT - The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

SECTION 3. ADMINISTRATIVE PROVISIONS

- A. A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every Calesa or sledge at cost to the owner.
- B. The Municipal Treasurer shall keep a register of all carts or sledges which shall set forth, among others, the name and address of the owner.

**ARTICLE XV
PERMIT FEE ON CARETELA OR CALESA**

SECTION 1. IMPOSITION OF FEE - There shall be collected a permit fee of One Hundred Fifty Pesos (Php 150.00) per annum for each Calesa or Caretela used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

SECTION 2. TIME AND MANNER OF PAYMENT - The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of each year. For newly acquired calesas or caretelas, the fee shall be payable within twenty (20) days after acquisition.

SECTION 3. ADMINISTRATIVE PROVISIONS

- A. A metal plate shall be provided by the Municipal Treasurer for every registered Caretela or Calesa.
- B. The Municipal Treasurer shall keep a register of all calesas or caretelas which shall contain, among others, the name and the address of the owner.

ARTICLE XVI
PERMIT FEE FOR AGRICULTURAL MACHINERY
AND OTHER HEAVY EQUIPMENT

SECTION 1. IMPOSITION OF FEES - There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality.

KINDS OF MACHINERY & EQUIPMENT	RATE OF FEE PER ANNUM	
A. Hand Tractors	Php	500.00
B. Light Tractors		500.00
C. Heavy Tractors		1,000.00
D. Bulldozer		1,500.00
E. Forklift		500.00
F. Heavy Graders		1,500.00
G. Light Graders		1,000.00
H. Mechanized Threshers		500.00
I. Manual Threshers		200.00
J. Cargo Truck		1,000.00
K. Dump Truck		1,500.00
L. Road Rollers		1,500.00
M. Pay loader		1,500.00
N. Prime movers/ Flatbeds		1,500.00
O. Backhoe		1,500.00
P. Rock Crusher		3,000.00
Q. Batching Plant		3,000.00
R. Transit/ Mixer Truck		1,500.00
S. Crane		1,500.00
T. Other agricultural machinery or heavy equipment not enumerated above (ex. grain dryer, palay harvester)		1,000.00

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SECTION 2. 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 3. 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.

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ARTICLE XVII
PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES

SECTION 1. IMPOSITION OF FEE - There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

KINDS OF MACHINERIES & ENGINES	RATE OF FEE PER ANNUM	
A. Internal combustion engines		
1. 2Hp and below	Php	500.00
2. 5Hp and below but not lower than 3Hp		500.00
3. 10Hp and below but not lower than 5Hp		500.00
4. 14Hp and below but not lower than 10Hp		500.00
5. Above 15Hp		500.00
B. Other station engines or machines		
1. 3Hp and below		200.00
2. 5Hp and below but not lower than 3Hp		200.00
3. 10Hp and below but not lower than 5Hp		200.00
4. 14Hp and below but not lower than 10Hp		200.00
5. Above 14Hp		200.00
C. Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).		

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SECTION 2. TIME OF PAYMENT - The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

SECTION 3. ADMINISTRATIVE PROVISION - No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

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ARTICLE XVIII

REGULATORY FEE AND PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

SECTION 1. IMPOSITION OF FEE - There shall be collected an annual regulatory fee and permit fees for the storage of combustible materials at the rates as follows:

KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIAL/ANNUM	RATE OF FEE/ANNUM
A. Storage of gasoline, diesel, fuel, kerosene and similar products:	
1. 500 to 2,000 liters	Php 500.00
2. 2,001 to 5,000 liters	1,000.00
3. 5,001 to 20,000 liters	15,000.00
4. 20,001 to 50,000 liters	20,000.00
5. 50,001 liters to ,000 liters and above	25,000.00
B. Storage of cinematographic film	500.00
C. Storage for combustible, flammable or explosive substance not mentioned above (Ex. fire cracker seller/ and or manufacturers)	1,000.00
OTHER REGULATORY FEES (GASOLINE STATIONS) NOT MENTIONED ABOVE/ PER UNIT/ PER QUARTER	
A. Calibration fee	500.00
B. Pump Fee	100.00
C. Filling Fee	100.00
D. Inspection Fee	200.00
E. Validation Fee	1,000.00
F. Certification Fee	1,000.00

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SECTION 2. TIME OF PAYMENT - The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the mayor to store the aforementioned substances.

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SECTION 3. ADMINISTRATIVE PROVISIONS

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

ARTICLE XIX

PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALK, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS

SECTION 1. IMPOSITION OF FEE - Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction works and other purposes, shall first secure a permit from the mayor and pay a fee in the following schedule:

PURPOSE	RATE OF FEE	
A. For construction (Heavy Equipment)/unit/day	Php	100.00
B. Haulers/unit/day		50.00
C. Other Similar Heavy Equipment's/unit/day		100.00

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

SECTION 2. TIME OF PAYMENT - The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

SECTION 3. 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 XX

PERMIT FEE FOR EXCAVATION

SECTION 1. IMPOSITION OF FEE - There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this Municipality.

KINDS OF EXCAVATION	AMOUNT OF FEE
A. For crossing streets with concrete pavement Inspection and Verification Fee:	
1. For crossing concrete pavement with minimum dimension 0.20m width x 6.0m. length x 0.40m depth (0.24 cubic meters). 1.1 Additional charges in excess of minimum requirements/ cubic meter.	Php 1,000.00 100.00
Note: All concrete pavement cuts shall be backfilled and restored by the requesting agency or private company.	
1.2. Electronic Fees Installation of poles used for electronics and communications services and other use.	1,000.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	1,000.00

B. For crossing streets with asphalt pavement	
1. Minimum fee	1,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	500.00
C. For crossing the streets with gravel pavement	
1. Minimum fee	500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	100.00
D. For crossing existing curbs and gutters resulting in damage	1,000.00
E. Additional fee for two hundred pesos (200.00) per day of delay in excess of excavation period provided in the mayor's permit	200.00

SECTION 2. BASIS OF ASSESSMENT:

(Ref. New Schedule of Fees and Other Charges of the Revised IRR of the National Building Code of the Philippines (PD 1096))

1. Character of occupancy or use of building/ structure; Cost of construction; Floor Area; and Height.
2. Regardless of the type of construction the cost of construction of any building/ structure for the purpose of assessing the corresponding fess shall be based on the following table.

Table II.G.1. On fixed cost of construction per square meter

LOCATION	GROUP		
	Municipality	A, B, C, D, E, F, G, H, I	F
P10,000		P8,000	P6,000

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3. Construction/addition/renovation/alteration of building/structures under Group/s and Sub-Division shall be assessed as follows:

a. **Division A-1.**

AREA IN SQUARE METERS	FEE PER SQUARE METER	
Original complete construction up to 20.00 sq. meters	Php	2.00
Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction		2.40
Above 20.00 sq. meters to 50.00 sq. meters		3.40
Above 50.00 sq. meters to 100.00 sq. meters		4.80
Above 100.00 sq. meters to 150.00 sq. meters		6.00
Above 150.00 sq. meters		7.20

Sample Computation for Building Fee for a 75.00 sq. meters' floor area:

Floor Area
 Therefore, area bracket is 3.a. iv.
 Fee = P 4.80/ sq. meter
 Building Fee = 75.00x4.80 = P 360.00

b. **Division A-2.**

AREA IN SQUARE METERS	FEE PER SQUARE METER	
Original complete construction up to 20.00 sq. meters	Php	3.00
Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction		3.40
Above 20.00 sq. meters to 50.00 sq. meters		5.20
Above 50.00 sq. meters to 100.00 sq. meters		8.00
Above 100.00 sq. meters to 150.00sq. meters		8.00
Above 150.00 sq. meters		8.40

c. Division B-I/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H- 1, 2, 3, 4/I-1 and J-1, 2, 3.

AREA IN SQ. METERS	FEE PER SQ. METER	
Up to 500	Php	23.00
Above 500 to 600		22.00
Above 600 to 700		20.50
Above 700 to 800		19.50
Above 800 to 900		18.00
Above 900 to 1,000		17.00
Above 1,000 to 1,500		16.00
Above 1,500 to 2,000		15.00
Above 2,000 to 3,000		14.00
Above 3,000		12.00

NOTE: Computation of the building fee for Section 2, par. (3), sub-par. (c) is cumulative. The total area is split up into sub- areas corresponding to the area bracket indicated in the Table above. Each sub- area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example.

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters:

AREA IN SQUARE METERS	FEE SQUARE METER	
First 500 sq. meters at P 23.00	Php	11,500.00
Next 100 sq. meters at P 22.00		2,200.00
Next 100 sq. meters at P 20.50		2,050.00

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Next 100 sq. meters at P 19.50		1,950.00
Next 100 sq. meters at P 18.00		1,800.00
Next 100 sq. meters at P 17.00		1,700.00
Next 500 sq. meters at P 16.00		8,000.00
Next 500 sq. meters at P 15.00		7,500.00
Next 1000 sq. meters at P 14.00		14,000.00
Last 200 sq. meters at P 12.00		2,400.00
Total Building Fee	Php	53,100.00

d. Divisions C- 2/D- 1, 2, 3.

AREA IN SQUARE METERS	FEE PER SQUARE METER	
Up to 500	Php	12.00
Above 500 to 600		11.00
Above 600 to 700		10.20
Above 700 to 800		9.60
Above 800 to 900		9.00
Above 900 to 1,000		8.40
Above 1,000 to 1,500		7.20
Above 1,500 to 2,000		6.60
Above 2,000 to 3,000		6.00
Above 3,000		5.00

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NOTE: Computation of the building fee in par. 3, sub-par d is following the example of Section 2. par. C of this Schedule.

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e. **Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Section 2.c. to Section 2.d.)**

4. **ELECTRICAL FEES** - The following schedule shall be used for computing electrical fees in the residential, institutional, commercial and industrial structures.

a. **Total Connected Load (kVA).**

PARTICULARS	FEE
A. 5 kVA or less	Php 200.00
B. Over 5 kVA to 50 kVA	200.00 + 20.00 kVA
C. Over 50 kVA to 300 WA	1,100.00 + 10.00 kVA
D. Over 300 kVA to 1 500	3,600.00 + 5.00 kVA
E. Over 1,500 kVA to 6,000	9,600.00 + 2.50 kVA
F. Over 6,000 kVA	20, 850.00 + 1.25 kVA

NOTE: Total Connected Load as shown in the local schedule.

b. **Total Transformer/ Uninterrupted Power Supply (UPS) General Capacity (kVA).**

	FEE
A. 5 kVA or less	Php 40.00
B. Over 5 kVA to 50 kVA	40.00 + 4.00 kVA
C. Over 50 kVA to 300 kVA	220.00 + 2.00 kVA
D. Over 300 kVA to 1 500	720.00 + 1.00 kVA
E. Over 1,500 kVA to 6,000	1,920.00 + 0.50 kVA
F. Over 6,000 kVA	4,170.00 + 0.25 kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned and/or installed by the owner/application as shown in the electrical plans and specification.

c. Pole/Attachment Local Plan Permit.

Power Supply Pole Location	Php	30.00/pole
Guying Attachment		30.00/attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electrical Meter for union separation, alteration, reconnect or relocation and issuance of wiring Permit.

Use of Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	Php 15.00	Php 15.00
Commercial Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for computation of fees.

The total fees shall be the sum of **Section 2, par. (a) to par. (d).**

f. Forfeiture of Fees.

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920) and the owner fails to perform corrective actions within the reasonable time provided by the Building Officials. The latter and/or their duly authorized representative shall for with cancel the permit and the fees thereon shall be forfeited.

5. MECHANICAL FEES.

A. Refrigeration (cold storage) per ton or fraction thereof	Php	40.00
B. Ice Plants per ton of fraction thereof		60.00
C. Packaged/Centralized Air Conditioning system up to 100 tons per tons		90.00
D. Every ton of fraction thereof above 100 tons		40.00
E. Window Type air conditioners per unit		60.00
F. Mechanical Ventilation per kW or fraction thereof of blower or fan. Or metric equivalent		40.00
G. In a series of AC/REF system located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees and shall not be considered individually.		

6. PLUMBING FEES

a. Installation Fees, one (1) unit composed of: one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with three (3) ordinary traps, 3 faucets and 1 shower head, a partial part thereof shall be charge as that of the cost of a whole unit, 24.00.

b. Every fixture in excess of one unit.

A. Each water closet	Php	7.00
B. Each floor drain		3.00
C. Each sink		3.00
D. Each lavatory		7.00
E. Each faucet		2.00
F. Each shower head		2.00

c. Special Plumbing Fixtures.

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A. Each stop sinks	Php	7.00
B. Each Urinal		4.00
C. Each bath tub		7.00
D. Each grease trap		7.00
E. Each garage trap		7.00
F. Each _____		4.00
G. Each dental _____		4.00
H. Each gas-fixed water heater		4.00
I. Each drinking fountain		2.00
J. Each bar or soda fountain sink		4.00
K. Each laundry sink		4.00
L. Each laboratory sink		2.00
M. Each fixed-type sterilizer		2.00

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d. Each water meter P 2.00.

A. 12 to 25 mm Ø	Php	8.00
B. Above 25 mm Ø		10.00

e. Construction of septic tank, applicable in all Groups

A. Up to 5.00 cu. Meters of digestion chamber	Php	24.00
B. Every cu. Meters of fraction thereof in excess of 5.00 cu. Meters		7.00

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7. ELECTRONIC FEES

- a. Central Office switching equipment, remote switching units; concentrators, PABX/PBX's, cordless/ wireless telephone and communication systems, intercommunication system and other types of switching/ routing/ distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/ forms of wired or wireless communications - **Php 2.40 per port.**

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- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/ receiving/ relay radio and broadcasting communication stations, communications centers, switching centers. Operation and/or maintenance centers, call centers, cell sites, equipment silos/ shelters and other similar locations/ structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location. **Php 1,000.00 per location.**
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction finding system, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners ultrasound and other apparatus/ equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically controlled apparatus or devices, whether located indoors or outdoors. **Php 10.00 per unit.**
- d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video or any form of electronics and communications services, irrespective of whether a user terminal is connected. **Php 2.40 per outlet.**
- e. Station/terminal/control point/port/central or remote panels/ outlets for security and alarm systems (including watchman system, burglar alarm, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early - detection system, smoke detectors, etc.) sounds

reinforcement/ background, music/ paging/ conference systems and the like CATV/MATV/CCTV and off-air television, electronically controlled conveyance systems. Building automation, management system and similar types of electronic or electronically - controlled installations whether a user terminal is connected. **Php 2.40 per termination.**

- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcasting, recording, audio/video reproduction/ simulation and similar activities. **Php 1,000.00 per location.**
- g. Antenna towers/ masts or other structures for installation of any electronic and/ or communications transmission/ reception. **Php 1,000.00 per structure.**
- h. Electronic or electronically controlled indoor and outdoor sinkage's and display system, including monitors, multi-media signs, etc. - **Php 50.00 per unit.**
- i. Poles and attachment.
 - a. Per pole (to be paid by pole owner), **Php 20.00**
 - b. Per attachment (to be paid by any entity who attaches to the pole of others), **Php 20.00.**
- j. Other types of electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above - **Php 50.00 per unit.**

8. ACCESSORIES OF THE BUILDING/STRUCTURE FEES

- a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Section 2, sub-par.3 (a), to sub- par. (d) of this schedule).

b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (Php 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level to the bottom of the roof slab or the top of girths, whichever applies.

c. Bank and Records Vaults with interior volume up to 20.00 cu. Meters, Php 20.00

1. In excess of 20.00 cu. Meters, Php 8.00

d. Swimming Pools, per cu. meter of fraction thereof.

1. GROUP A Residential, Php 3.00

2. Commercial/ Industrial GROUPS B, E, F, G, Php 36.00

3. Social Recreational/ Institutional GROUPS C, D, H, I, Php 24.00.

4. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.

5. Swimming pool shower rooms/ locker rooms, per unit of fraction thereof - Php 60.00

a. Residential GROUP A - 6.00

b. GROUP B, E, F, G - 18.00

c. GROUP C, D, H - 12.00

e. Construction of firewall separate from the building.

a. Per sq. meter or fraction thereof - Php 3.00

b. Provided that the minimum fee shall be - 48.00

f. Construction/ Erection of towers; structures and the including Radio and TV towers, water tank supporting structures and the like.

USE OR CHARACTER OF OCCUPANCY	SELF-SUPPORTING	TRILON (GUYED)
Single detached dwelling units	Php 500.00	150.00
Commercial/ Industrial (Group B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
a. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
Educational/ Recreational/ Institutional (Groups C, D, H, I) up to 10.00 meters in height	1,800.00	120.00
a. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00

g. Storage Silos, up to 10.00 meters in height, Php 2, 400.00

A. Every meter or fraction thereof in excess of 10.00 meters	Php 150.00
B. Silos with platforms or floors shall be charged an additional fee on accordance in with Section G of the schedule	

h. Construction of Smokestacks and Chimneys for Commercial/Industrial Use, Groups B, E, F and G.

A. Smokes Stacks, up to 10.00 meters in height, measured from the base, Php 240.00.

1. Every meter or fraction thereof in excess of 10.00 meters, Php 12.00.

- b. Chimney up to 10.00 meters in height, measured from the base, **Php 48.00.**
 - 1. Every meter or fraction thereof in excess of 10.00 meters - **Php 2.00.**

- i. **Construction of Commercial/ Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas, Php 48.00**

- j. **Construction of Industrial Kiln/ Furnace, per cu. meter or fraction thereof of volume, Php 12.00.**

- k. **Construction of reinforced concrete or steel tanks or above ground GROUP A and B, up to 2.00 cu. meters - Php 12.00**
 - a. Every cu. meter or fraction thereof in excess of 2.00 cu. meters - **Php 12.00.**

 - b. For all other than Groups A and B up to 10.00 cu. meters - **Php 480.00.**

 - c. Every cubic meter or fraction thereof in excess of 2 cubic meter **Php 24.00.**

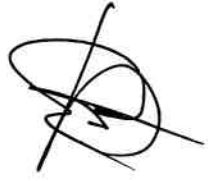
- l. **Construction of Water and Waste Water Treatment Tanks: (including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume - Php 7.00.**

- m. **Construction of Reinforced concrete or steel tanks for commercial/industrial Use.**
 - a. Above ground up to 10.00 cu. meters, **Php 480.00**
 - 1. every cubic meter or fraction thereof in excess of 10.00 cu. meters - **Php 24.00.**

 - b. Underground up to 20.00 cu. Meters, **Php 540.00**
 - 1. every cu. meter or fraction thereof in excess of 20.00 cubic meters, **Php 24.00.**

n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:

1. Underground, per cu. meter or fraction thereof of excavation, **Php 3.00.**
2. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank, **Php 3.00.**
3. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Paragraph 8, sub-par k above.



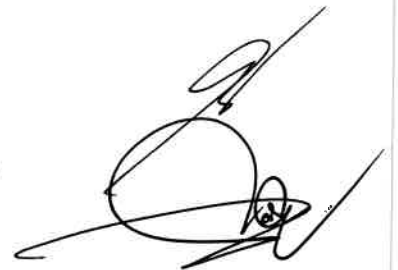
o. Booths, Kiosks Platforms, Stages and the like, per sq. meter or fraction thereof floor area:

1. Construction of permanent type, **Php 10.00.**
2. Construction of temporary type, **Php 5.00.**
3. Inspection of knock-down temporary type, per unit, **Php 24.00.**



p. Construction of buildings and other accessory structures within cemeteries and memorial parks:

1. Tombs, per sq. meter of covered ground areas, **Php 5.00.**
2. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area, **Php 5.00.**
3. Totally enclosed mausoleums, per square meter of floor area, **Php 12.00.**
4. Multi-level interment inches per sq. meter per level, **Php 5.00.**
5. Columbarium, per square meter, **Php 18.00.**



9. ACCESSORY FEES

A. Establishment of line and Grade, all sides fronting or abutting streets, esteems, river and creeks, first 10.00 meters, Php 24.00.

1. Every meter or fraction thereof in excess of 10.00 meters, **Php 2.40.**

B. Ground Preparation and Excavation Fees.

1. While the application of Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP & EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement division to determine compliance to line and grade, setbacks, yard / easements and parking requirements.

a. Inspection and Verification Fee, **Php 200.00.**

b. Per cu. meters of excavation, **Php 3.00.**

c. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit, **Php 50.00.**

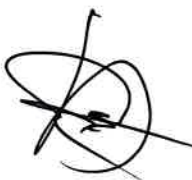
d. Per cu. meter of excavation for foundation with basement, **Php 4.00.**

e. Excavation other than foundation or basement, per cu. Meter, **Php 3.00.**

f. Encroachment of footings or foundations of building/ structures to the public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment, **Php 250.00.**

C. Fencing Fees-Per Lineal meter or fraction thereof.

- a. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof, **Php 3.00**
- b. In excess of 1.80 meters in height, per lineal meter or fraction thereof, **Php 4.00.**
- c. Made of indigenous materials, barbed, chicken or hog wires, per lineal meter, **Php 2.40.**



D. Construction of Pavements, up to 20.00 square meters, Php 24.00.



E. In excess of 20 sq. meters or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like, Php 3.00.

F. Use of Streets and Sidewalks, Enclosure and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month, Php 240.00.



- 1. Every sq. meter or fraction thereof in excess of 20.00 sq. meters, **Php 12.00.**

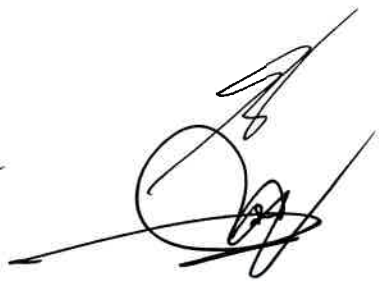
G. Erection of Scaffoldings Occupying Public Areas, per calendar months.



- 1. Up to 10.00 meters in length - **Php 150.00.**
- 2. Every lineal meter or fraction thereto in excess of 10.00 meters, **Php 12.00**

H. Signage Fees

- 1. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area - **Php 120.00.**



a. Every sq. meter or fraction thereof which in excess of 4.00 sq. meters - **Php 24.00.**

2. Installation Fees, per sq. meter or fraction thereof display surface:

Type of Sign Display	Business Signs	Advertising
Neon	Php 36.00	Php 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-On	5.00	18.00

3. Annual Renewal fees, per sq. meter of display surface or fraction thereof.

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00 min. fee shall be 124.00	46.00 min. fee shall be 200.00
Illuminated	16.00 min. fee shall be 72.00	38.00 min. fee shall be 150.00
Others	12.00 min. fee shall be 40.00	P 20.00 min. fee shall be 110.00
Painted-On	8.00 min. fee shall be 30.00	12.00 min. fee shall be 100.00

i. Repair Fees.

a. Alteration/renovation/improvement on vertical dimensions of buildings/ structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups — **Php 5.00.**

b. Alteration/ renovation/ improvement on horizontal dimensions of buildings/ structures, such as flooring, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups—**Php 5.00.**

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- c. Repairs on buildings/ structures in all Groups costing more than five thousand pesos (Php 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor).

J. Raising of Buildings/ structures Fees.

- a. Assessment of fees for rising of any buildings/ structures shall be based on the new usable area generated.
- b. The fees to be charged shall be as prescribed under Section a. to Section 2.3.a to 3.e of this schedule, whichever Group applies.

k. Demolition/ Moving of buildings/ structure fees, per sq. meter of area or dimensions involved.

- a. Buildings in all Groups sq. meter floor area — **Php 3.00.**
- b. Building System/ Frames or portion thereof per vertical or horizontal dimensions, including fences — **Php 4.00.**
- c. Structures of up to 10.00 meter in height — **Php 800.00.**
 - 1) Every meter or portion thereof in excess of 10.00 meters — **Php 50.00.**
- c. Appendage up to 3.00 cu. meter/unit— **Php 50.00:**
 - 1) Every cu. meter or portion thereof in excess of 3.00 cu. meters — **Php 50.00.**
- e. Moving fee, per sq. meter of area of building/ structure to be moved - **Php 3.00.**

10. CERTIFICATE OF USE OR OCCUPANCY (TABLE 1.0 FOR FIXED COSTING)

1. Division A-1 and A-2 Buildings:

- a. Costing up to Php150,000.00 - **Php 100.00.**

- b. Costing more than P150,000.00 up to P400,000.00 – **Php 200.00.**
 - c. Costing more than P400,000.00 up to P850,000.00 – **Php 400.00.**
 - d. Costing more than P 850,000.00 up to P 1,200, 000.00 - **Php 800.00.**
 - e. Every million or portion thereof in excess of P 1,200, 000.00 - **Php 800.00.**
2. Division B-1/E- 1, 2, 3/ F- 1/ G-1, 2, 3,4, 5/ H- 1, and 1-1 Buildings:
- a. Costing up to P150, 000.00 – **Php 200.00.**
 - b. Costing more than P150,000.00 up to P400,000.00 – **Php 400.00.**
 - c. Costing more than P400,000.00 up to P850,000.00 – **Php 800.00**
 - d. Costing more than P850,000.00 up to P1,200,000.00 – **Php 1,000.00.**
 - e. Every million or portion thereof in excess of P1,200,000.00 – **Php 1,000.00.**
3. Divisions C-1, 2/D-1, 2, 3 Buildings.
- a. Costing up to P150,000.00 – **Php 150.00.**
 - b. Costing more than P150,000.00 up to P400,000.00 – **Php 250.00.**
 - c. Costing more than P 400,000.00 up to P850,000.00 - **Php 600.00.**
 - d. Costing more than P850,000.00 up to P1,200,000.00 - **Php 900.00.**



e. Every million or portion thereof in excess of P1,200,000.00
- **Php 800.00.**

4. Divisions J-1 Buildings/ structure.

Land: Use conformity

Architectural Presentability

Structural Stability

Sanitary and Health Requirements

Fire-Resistive Requirements

a. Divisions B-I/D-1,2/E- 1, 2, 3/ F- 1/ G- 1, 2, 3, 4, 5/ H-1, 2,
3, 4/ and 1-1 Commercial, Industrial, Institutional buildings
and appendages shall be assessed areas as follows:

- 1) Appendages of up to 3.00 cu. meters/ unit - **Php 150.00.**
- 2) Floor area of up to 100.00 sq. meters - **Php 120.00.**
- 3) Above 100.00 sq. meters up to 200.00 sq. meters -
Php 240.00.
- 4) Above 200 sq. meters up to 350.00 sq. meters - **Php 480.00.**
- 5) Above 350.00 sq. meters up to 500.00 sq. Meters -
Php 720.00.
- 6) Above 500.00 sq. meters up to 750.00 sq. meters -
Php 960.00.
- 7) Above 750.00 sq. meters up to 1, 000.00 sq. meters -
Php 1, 200.00.
- 8) Every 1, 000.00 sq. meters or its portion in excess of
1, 000.00 sq. meters - **Php 1, 200.00.**

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b. Divisions C-1, 2, Amusement Houses, Gymnasias and the like:

1) First class cinematography or theaters - **Php 1,200.00.**

2) Second class cinematography or theatre - **Php 720.00.**

3) Third class cinematography or theatres - **Php 520.00.**

4) Bleachers, Gymnasium and the like - **Php 720.00.**

c. Annual plumbing inspection fees, each plumbing unit - **Php 60.00.**

d. Annual Electrical Inspection Fees:

1) A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.

2) *Annual Inspection fees are the same as in Section 2. Par.4, a, b, c, e, above.*

e. Annual Mechanical Inspection Fees:

1) Refrigeration and Ice Plant, per ton:

a) Up to 100 tons' capacity - **Php 25.00.**

b) Above 100 tons up to 150 tons - **Php 20.00.**

c) Above 150 tons up to 300 tons - **15.00**

d) Above 300 tons up to 500 tons - **10.00**

e) Every ton or fraction thereof above 500 tons - **Php 5.00.**

2) Air Conditioning System: Window type air conditioners, per unit - **Php 40.00.**

- 3) Packaged or centralized air conditioning system:
 - a) First 100 tons, per ton - **Php 25.00.**
 - b) Above 100 tons up to 150 tons - **Php 20.00.**
 - c) Above 150 tons up to 300 tons – **15.00**
 - d) Every ton or fraction thereof above 500 tons - **Php 10.00**
 - e) Every ton or fraction thereof above 500 tons **5.00**
- 4) Mechanical Ventilation per unit, per kW
 - a) Up to 1 kW - **Php 10.00.**
 - b) Above 1 kW to 7.5 kW - **Php 50.00.**
 - c) Every kW above 7.5 kW - **Php 20.00.**
- 5) Pressurized Water Heater, per unit - **Php 120.00.**
- 6) Automatic Fire Extinguishers, per sprinklers head - **Php 2.00.**
- 7) Water Sumps and Sewage pumps for buildings/ structures for commercial/ industrial purposes, per kW.
 - a) Up to 5 kW - **Php 55.00.**
 - b) Above 5 kW to 10 kW - **Php 90.00.**
 - c) Every kW or fraction thereof above 10 kW - **Php 2.00.**
- 8) Power piping for gas, steam etc. per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher - **Php 2.00**

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- 9) Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,
- a) Per unit, up to 10 kW - **Php 100.00.**
 - b) Every kW above 10 kW - **Php 3.00.**
- 10) Other machineries and/ or equipment for commercial/ industrial/ institutional use not elsewhere specified per unit:
- a) Up to 1/2 kW - **P 8.00**
 - b) Above 1/2 km up to kW - **Php 23.00.**
 - c) Above 1 kW up to 3 kW - **Php 39.00.**
 - d) Above 5 kW up to 10 kW - **Php 80.00.**
 - e) Every kW above 10 kW or fraction thereof - **P 4.00.**
- 11) Weighing Scale Structure, per ton or fraction thereof - **Php 30.00.**
- 12) Testing/Calibration of pressure gauge, per unit - **P 24.00.**
- a) Each Gas Meter, tested proved and sealed, per gas meter - **Php 30.00.**

NOTE: The specifications of the gas meter shall be:

- b) Manufacturer
- c) Serial Number
- d) Gas Type
- e) Meter Classification/ Model
- f) Maximum Allowable Operating Pressure - psi (kPa).

g) Hub Size - mm (inch)

h) Capacity - m³/hr. (ft³/hr.)

13) Every mechanical ride inspection, etc., used in amusement centers or fairs, such as ferries-wheel, and the like, per unit — **Php 50.00.**

f. *Annual Electronics inspection fees shall be the same as the fees in Section 2. Par. 7 above.*

11. CERTIFICATIONS:

a. Certified true copy of building permit — **Php 50.00.**

b. Certified true copy of Certificate of Use/ occupancy— **Php 50.00.**

1. Change in use /occupancy per sq. meter or fraction thereof of area affected- **Php 5.00**

c. Issuance of Certificate of Damage— **Php 50.00.**

d. Certified true copy of Certificate of Damage— **Php 50.00.**

e. Certified true copy of Electrical Certificate— **Php 50.00.**

f. Issuance of Certificate of Gas Meter Installation— **Php 50.00.**

g. Certified true copy of Certificate of Operation— **Php 50.00.**

h. Other Certifications — **Php 50.00.**

1. With floor area up to 20.00 sq. meters — **Php 50.00.**

2. With floor area above 20.00 sq. meters up to 500.00 sq. meters — **Php 240.00.**

3. With floor area above 500.00 sq. meters up to 1, 000.00 sq. meters— **Php 360.00.**



4. With floor area above 1, 000.00 sq. meters up to 5, 000.00 sq. meters— **Php 480.00.**
5. With floor area above 5, 000.00 sq. meters up to 10, 000.00 sq. meters - **Php 200.00.**
6. With floor area above 10, 000.00 sq. meters— **Php 2, 400.00.**

12. DIVISION J- 2 STRUCTURES:

- a. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal buildings of which they are accessories.
- b. *Aviaries, aquariums, zoo structures and the like: same rates as for Section 2, k, d. above.*
- c. Towers such as for Radio and TV transmissions, cell sites, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:
 - 1) First 10.00 sq. meters of height from the ground— **Php 800.00.**
 - 2) Every meter or fraction thereof in excess of 10.00 meters- **Php 50.00.**

13. ANNUAL INSPECTION FEES:

1. Divisions A-1 and A-2:
 - a. Single detached dwelling units and duplexes are not subject to annual inspections.
 - b. If the owner request inspections, the fee for each of the services enumerated above is - **Php 120.00.**

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SECTION 3. TIME AND MANNER OF PAYMENT - The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to **Two Thousand Pesos (Php 2,000.00)** shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within five days (5) days after the purpose of the excavation is accomplished.

SECTION 4. ADMINISTRATIVE PROVISIONS

- A. No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the Municipal streets of Jaro, 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 XXI

PERMIT FEE ON CIRCUS AND OTHER PARADES

SECTION 1. IMPOSITION OF FEE - There shall be collected a Mayor's Permit Fee of **Two Thousand Pesos (Php 2,000.00)** for a maximum of 20 days on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

SECTION 2. TIME AND MANNER OF PAYMENT - The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five working days (5) before the scheduled date of the circus or parade and on such activity shall be held.

SECTION 3. EXEMPTION - Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

SECTION 4. 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 Local Chief of Police 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 XXII

PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

SECTION 1. IMPOSITION OF FEE - Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this Municipality shall obtain a Mayor's permit therefore for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

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KINDS OF ACTIVITY	AMOUNT OF FEE/PER DAY	
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/ streets	Php	1,000.00
2. Dances		1,000.00
3. Coronation and ball		1,000.00
4. Promotional sales		2,000.00
5. Other group activities		1,000.00

SECTION 2. 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 3. EXEMPTION - Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly.

Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

SECTION 4. ADMINISTRATIVE PROVISION - A copy of every permit issued by the Municipal Mayor shall be furnished to the Local Chief of Police of the Philippine National Police (PNP) of the Municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

ARTICLE XXIII
PERMIT FEE ON FILM-MAKING

SECTION 1. 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. In cases of extension of filming time, the additional amount required must be paid prior to extension to filming time.

KINDS OF ACTIVITY	AMOUNT OF FEE	
1. Commercial movies	Php	7,500.00
2. Commercial advertisements		7,500.00
3. Documentary Film		1,500.00
4. Videotape coverage		1,000.00
5. Drones for commercial use		1,000.00

SECTION 2. TIME OF PAYMENT - The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit at least five (5) days before location-filming is commenced.

**CHAPTER IV
 SERVICE FEES**

**ARTICLE I
 SECRETARY'S FEE**

SECTION 1. IMPOSITION OF FEES - There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this Municipality.

KINDS OF CERTIFICATES	AMOUNT OF FEE	
A. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	Php	150.00
B. For certifying the official act of the Municipal Judge or other judicial certificate with seal, on file of the records of municipal Offices.		150.00
C. For certified true copies of any document records, or entry of which any person is entitled to demand and receive a copy.		150.00
D. Photocopy of documents produced by copying machine per document.		22.50/page

SECTION 2. EXEMPTION - The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the Government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above –mentioned schedule.

For the bona fide Local Government Unit (LGU) employees requesting for certifications of their personal records and/or official documents intended for loans, retirement benefits, and the like, shall be exempt from payment of the fees enumerated above, (Section 1).

SECTION 3. TIME AND MANNER OF PAYMENT - The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise is made for the issuance of a copy of any municipal record or official document.

**ARTICLE II
 ASSESSOR'S FEES**

SECTION 1. IMPOSITION OF FEES - There shall be collected the following fees from every person requesting for copies of official records and documents from the Assessor's Offices of this Municipality.

SERVICES/ DOCUMENTARY REQUEST	RATE
1. Certified True Copy of Tax Declaration	Php 200.00
2. Certification Fee	200.00
3. Annotation Fee:	200.00
001 -----3,000,000.00	1,000.00
6,000,001.00 -----6,000,000.00	1,500.00
6,000,001.00 -----9,000,000.00	2,000.00
9,000,001.00 -----12,000,000.00	2,500.00
12,000,001.00 -----15,000,000.00	3,000.00
15,000,000.00 ----- 25,000,000.00	4,500.00

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25,000,000.00 ----- 50,000,000.00	6,500.00
4. Verification Fee	200.00
5. Cancellation of Assessment Fee	200.00
6. Ocular Inspection Fee	500.00
7. Revision of Tax Declaration Fee	400.00
8. Transfer of Ownership Service Fee	400.00
9. Request for Issuance of a New Tax Declaration Fee	400.00
10. Certification of Total Land Holdings	300.00
11. Cancellation of mortgage	750.00
12. Notice of Lis pendens	750.00
13. Miscellaneous	130.00
14. Adverse claim	500.00
15. Segregation fee:	
Parcel:	500.00
Residential Land	
Commercial Land	500.00
Agricultural and Industrial Land:	
1 to 4 hectares	500.00
5 to 8 hectares	750.00
9 and above	1,000.00
16. Consolidation of T.D.	
Two (2) lots	300.00
Three (3) lots	500.00
Four (4) lots	900.00
Five (5) lots and above	1,200.00
17. Depreciation Service Fee (Structures and Machinerics)	
300,000 below	350.00
300,000 above	350.00

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SECTION 2. EXEMPTION - The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the Government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the abovementioned schedule.

SECTION 3. TIME AND MANNER OF PAYMENT - The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise is made for the issuance of a copy of any municipal record or official document.

**ARTICLE III
 LOCAL CIVIL REGISTRY FEES**

SECTION 1. IMPOSITION OF FEES - There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following:

a. Marriage Related Fees:		
1. Application fee	Php	400.00
2. License fee		150.00
3. Solemnization fee		700.00
4. Family Planning/ marriage counseling certificate fee		500.00
5. Application for marriage license with foreign party		500.00
6. Reconstruction of marriage contract		200.00
7. Bachelorhood Certification		130.00
8. Verification fee		100.00
b. Birth Related Fees:		
1. Service Fee	Php	300.00
2. Certified true copy of birth:		
-for local use		130.00
-for travel abroad		500.00
-Endorsement of civil registry document		200.00

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-Annotations	200.00
-Subscription fee	100.00
-Supplemental report	200.00
-Out of town registrations	200.00
-Application fee for R.A. 9255	300.00
-Miscellaneous fees	100.00
-Processing of transferred documents	200.00
-Retraction/ Reconstruction of documents	300.00
-Authentication fees (5 copies)	100.00
c. Death Related Fees:	
1. Certification of Death	150.00
2. Certified true copy of death certificate	150.00
(Note: As a nation policy, registration of births, deaths, marriages, and foundling are free of charge pursuant to the provisions of OP Proclamation No. 326 dated February 14, 1994 as amended by Proclamation No. 436 dated August 9, 1994 issued by the Office of the President and under an Unnumbered Memorandum from the Office of the Civil Registrar General dated February 16, 1994 and also under DILG MC-94-154 dated September 8, 1994).	
d. For Registration Fee of the following:	
1. legitimation	700.00
2. Adoption	2,000.00
3. Filing fee of petition for correction of clerical or typographical error.	1,000.00
For change of first name or nickname	3,000.00
For indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of charge
Petition for R.A. 10172	3,000.00

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Service Fee for migrant petition for CCE.	500.00
Change of first name	1,000.00
Service fee for migrant petition for change of first name	1,000.00
4. Legal separation	1,000.00
5. Naturalization	1,000.00
6. Annulment of marriage, declaration of absolute nullity of marriage, court order setting aside the decree of legal separation.	1,000.00
7. Voluntary emancipation of minor	500.00
8. Court decision recognizing or acknowledging natural children or impugning or denying such recognition	500.00
9. Judicial determination of paternity affiliation	500.00
10. Court decision or order on the custody of minors and guardianship	500.00
11. Aliases	500.00
12. Repatriation or voluntary renunciation of citizenship	500.00
13. Civil Interdiction	500.00
14. Declaration or presumptive death of the absent spouse, judicial declaration of absence	500.00
15. Compulsory recognition of child, voluntary recognition of illegitimate child.	500.00
16. Appointment of guardian, termination of guardianship	500.00
17. Judicial determination of filiations	500.00
18. Judicial determination of the fact of reappearance of absent spouse, if disputed	500.00
19. Naturalization certificate; cancellation of naturalization certificate	500.00
20. Separation or revival of property rights	500.00
21. Emancipation of minor Orphan	500.00

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22. Affidavit of Reappearance	500.00
23. Acknowledgement	500.00
24. Acquisition and ratification of Artificial Insemination	500.00
25. Authorization and Ratification to contract marriage	500.00
26. Option to elect Philippine citizenship	500.00
27. Partition and distribution of properties of spouses; child presumptive legitimacy	500.00
28. Marriage settlement and any modification thereof	500.00
29. Repatriation document	500.00
30. Voluntary emancipation of minor	500.00
31. Waiver of rights, interest on absolute community of property	500.00
32. Other similar registerable instruments	500.00
33. Registration of legal instruments	200.00

Note: [According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change of first name or nickname the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees: **Php 1,000.00 for the correction of clerical error, Php 3,000.00 for the change of first name.**

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

SECTION 2. EXEMPTIONS - The fee imposed in this Article shall not be collected in the following cases:

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- 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 3. 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 4. 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 IV
POLICE CLEARANCE FEE**

SECTION 1. IMPOSITION FEE - There shall be paid for each police clearance certificate obtained from the Local Chief of Police/Station Commander of the Philippine National Police of this Municipality the following fees:

PURPOSE OF CLEARANCE	AMOUNT OF FEE
1. For employment, scholarship, study grant and other purposes not hereunder specified	Php 200.00
2. For change of name	200.00
3. For application for Filipino Citizenship	1,000.00

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4. For passport or Visa application	250.00
5. For firearms permit application	2,000.00
6. For PLEB clearance	200.00
7. For Business License	200.00
8. Issuance of excerpt on blotter	200.00

SECTION 2. TIME OF PAYMENT - The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**ARTICLE V
 SANITARY INSPECTION FEE**

SECTION 1. 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:

ESTABLISHMENTS	AMOUNT OF FEE	
1. For house for rent	Php	150.00
2. For each business, industrial, or agricultural establishment:		180.00
a. With an area of 25 sq. m. or more but less than 50 sq. m.		210.00
b. With an area of 50 sq. m. or more but less than 100 sq. m. c.		240.00
c. With an area of 100 sq. m. or more but less than 200 sq. m. d.		250.00
d. With an area of 200 sq. m. or more but less than 500 sq. m.		290.00
e. With an area of 500 sq. m. or more but less than 1000 sq. m.		350.00
f. With an area of 1,000 sq. m. or more		

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SECTION 2. 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 3. 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 VI
SERVICE FEES FOR HEALTH EXAMINATION**

SECTION 1. IMPOSITION OF FEE - There will be collected a fee of **One Hundred Fifty Pesos (Php 150.00)** from any person who is given a physical examination by the Municipal Health Officer or his/her duly authorized representative, as required by this ordinance.

A fee of **Twenty Pesos (Php 20.00)** shall be collected for each additional copy of subsequent issuance of a copy of the medical certificate issued by the Municipal Health Officer.

SECTION 2. 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 3. ADMINISTRATIVE PROVISIONS:

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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. 3, Dance schools, dance halls, night clubs, Video Karaoke Bars Stand-Up Comedy Bars, which to include dance instructors, cooks, bartenders, waiters, waitresses, Utility Personnel, etc.
4. Tonsorial and beauty establishments to include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise Wins and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments to include masseurs, massage clinic/ sauna bath attendants, etc.
6. and other similar businesses.

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 4. PENALTY - A fine of **Two Thousand Five Hundred Pesos (Php 2,500.00)** shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

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ARTICLE VII
SERVICE FEE FOR GARBAGE COLLECTION

SECTION 1. IMPOSITION OF FEE - There shall be collected from every owner or Operator of a business establishment an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS	AMOUNT OF FEE PER ANNUM
A. Manufacturers, Millers, Assemblers, Processors and Similar Business:	
1. Not more than 100 cu. m.	Php 500.00
2. More than 100 cu. m.	
B. Hotels, Apartments, Motels and Lodge Houses:	
1. Not more than 100 cu. m.	500.00
2. More than 100 cu. m.	500.00
C. Restaurants, Day and Night Clubs, Cafes and Eateries and Similar Businesses:	
1. Not more than 50 cu. m.	500.00
2. More than 50 cu. m.	500.00
D. Hospitals, clinics, laboratories and similar business establishments:	
Note: Joint DENR-DOH Admin. Order No. 02, S. 2005 dated August 24, 2005 (Policies and Guidelines on effective and proper handling, collection, transport, treatment, storage and disposal of health care wasters.)	
1. Not more than 10 cu. m.	500.00
2. More than 10 cu. m.	500.00
E. Movie houses and Retailers:	
1. Not more than 10 cu. m.	500.00
2. More than 10 cu. m.	500.00
F. Other business not mentioned above:	
1. Not more than 10 cu. m.	500.00
2. More than 10 cu. m.	500.00
G. Garbage fee, household residence should pay.	100

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SECTION 2. TIME OF PAYMENT - The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

SECTION 3. ADMINISTRATIVE PROVISIONS:

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

**ARTICLE VIII
DOG VACCINATION FEE**

SECTION 1. IMPOSITION FEE - There shall be collected from every owner of the dog a vaccination fee of Five Hundred Pesos (Php 500.00) for every dog vaccinated within the territorial jurisdiction of this Municipality.

NOTE: (The above provisions may not apply during a free mass dog vaccination Program, ("after the scheduled date, the cost shall be borne by the owner of the dog".))

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SECTION 2. 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 3. ADMINISTRATIVE PROVISIONS:

A. 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 BAI, DA, Municipal Veterinarian Office and Municipal Agriculture Office.

1. *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.*
2. *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. (It becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.*

B. 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.

1. Owner's name, address and telephone number if any.
2. Description of dog (color, sex, markings, age, name, species and breed if any).
3. Dates of vaccination and vaccine expiration if known.
4. Rabies vaccination tag number.
5. Vaccine produced.



6. Vaccinator's signature.

7. Veterinarians license number/ vaccinator's address.

C. 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.

D. **Dog Registration or Licensing** - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

E. **Elimination of Unregistered Dog** - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (1).

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.

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

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

- F. 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.
- G. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.
- H. Financial support for the activity shall be borne by the Municipal Government and the Barangay Government.

SECTION 4. PENALTY - Any dog owner who fails to abide by any of the provisions under this Article shall be subjected to a fine of **Two Thousand Five Hundred (Php 2, 500.00) Pesos** without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 3 of this article.

**CHAPTER V
MUNICIPAL CHARGES**

**ARTICLE I
MUNICIPAL HEALTH OFFICE SERVICE FEES**

SECTION 1. IMPOSITION OF MUNICIPAL HOSPITAL SERVICE FEES -

The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Health Office (MHO):

KINDS OF SERVICES	AMOUNT OF FEE
A. Medical Fees:	
1. In Patient – Non-PhilHealth/Birthing Facility:	
1. Ward Room	Php 200.00/day
2. Delivery Room	500.00/day
3. Normal Delivery (excluding medicine) Delivery fee with OB kit.	2,500.00
4. Aircon Room	700.00
5. Private Room without aircon	300.00
2. Medical/ Physical Certificate Fees:	
a. Medico Legal/ Court hearing outside Municipality	75.00 1,500.00
b. Physical Injury	100.00
c. Medical Certificate/ Sick Leave	100.00
d. Medical Certificates/ Students	50.00
e. Health Certificate/LGU Employees	Free
f. For Employment w/o laboratory results	75.00
g. For employment with lab results	150.00
h. Autopsy Report/ Postmortem	100.00 250.00
i. Medical Certificate/ Maternal Leave	150.00
j. Return to service	150.00
k. Sanitary permit	200.00
l. Certificate/ Pre-Marriage Counseling	c/o to MCR Office
3. Ambulance Fees:	
a. Within the Municipality	Free
b. Outside the Municipality	1,500.00 Diesel
c. Outside the province	3,500.00 (minimum)
d. Oxygen	100.00/hour

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B. Dental Services:	
1. Extraction - per tooth (including anesthesia)	100.00
2. Temporary filling - per tooth	200.00
3. Permanent filling - per tooth	200.00
C. Blood Chemistry:	
1. Glucose (FB/RBS)	120.00
2. Fasting Blood Sugar	300.00
3. Blood Urea Nitrogen (BUN)	120.00
4. Cholesterol	200.00
5. HDL	60.00
6. Creatinine	150.00
7. Uric Acid	150.00
8. SGOT	120.00
9. SGPT/ALT	150.00
10. BUA	200.00
11. Triglycerides	200.00
12. Uric Acid	120.00
13. LDL	60.00
D. Hematology:	
1. Complete Blood Count (CBC)	300.00
2. Hemoglobin/Hematocrit	50.00
3. Platelet Count	60.00
4. Blood Typing	150.00
5. <u>Determination:</u>	
a. WBC, Different Count	50.00
b. RBC Count	50.00
c. ESR	160.00
d. Bleeding/Clotting Time	300.00
e. Thrombocyte Count	50.00

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f. Malaria Detection	50.00
g. Routine Analysis	110.00
h. Blood Banking	50.00
i. ABO-RH Testing	50.00
j. Cross Matching	1,800.00
k. Immunology	50.00
l. Widal Test	50.00
m. Bacteriology	50.00
n. Acid Fast Stain Smear (TB, Leprosy)	50.00
o. Gram Stain Smear	50.00
p. IUD	50.00
q. Pap Smear	50.00
E. Rapid Test:	
1. HBSAG	350.00
2. Pregnancy Test	150.00
3. Dengue Duo	1,500.00
4. RPR	300.00
5. ECG	500.00
F. Microbiology:	
1. AFB Exam	50.00
2. New Born Screening (Non-Phil Health)	1,750.00
G. Clinical Microscopy:	
1. Urinalysis	50.00
2. Stool Exam	50.00
H. General Surgical Dressing:	
1. Suturing of wound:	
a. suturing	500.00
b. circumcision	500.00

c. Incision and drainage	300.00
d. Catheter and NGT insertion/removal	200.00
e. Wound debridement	200.00
f. Ear Irrigation	200.00
g. Wound dressing	150.00

SECTION 2. TIME AND MANNER OF PAYMENT - The fees herein shall be paid upon application or after the extension of service ***"In no case shall deposit be required in emergency cases requiring immediate attention."***

SECTION 3. EXEMPTIONS - Residents who are certified by the MSWD and the Barangay Chairmen as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees provided for in this Article.

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

ARTICLE II
RENTALS OF PERSONAL AND REAL PROPERTIES
OWNED BY THE MUNICIPALITY

(RENTALS TO BE BASED AT FULL COST PRICING)

SECTION 1. IMPOSITION - The following rates of rental fees for the use of real and personal properties of this Municipality shall be collected:

KINDS OF PROPERTY	Rate of Rental (specific annual, monthly, weekly or daily)	
A. Land Only (per sq.m):		
1. Located in commercial/ industrial area	Php	50.00/day
2. Located in residential area		30.00/day
3. Others		30.00/day

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B. Building (per square meter of floor area): 1. Located commercial/industrial area 2. Located in residential area 3. Others	3,500.00/month 23,500.00/month 3,500.00/month
C. Heavy Equipment: 1. Loader 2. Backhoe 3. Dump truck 4. Farm Tractor	3,000/hr. 2,500/hr. 2,000/day/Excluding, gasoline/diesel 2, 500/day/Excluding, gasoline/diesel
D. Other Municipal Equipment: 1. Generator (30 kVA) 2. Concrete Mixer	1,000/day/Excluding, gasoline/diesel. 500.00/day/Excluding, gasoline/diesel

SECTION 2. 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 III
 CHARGES FOR PARKING**

SECTION 1. IMPOSITION OF FEE - There shall be collected fees for the use of Municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

NATURE	ANNUAL RATES	DAILY RATES
I. DAY PARKING RATES		
A. Vehicle Type:		
1. Tricycle motor (per day)	Php	10.00
2. Private Cars and Service Vehicles (per day)		50.00

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3. Passenger Jeepneys (per day)	30.00
4. Cargo Trucks/ Delivery Vans (max. 4hrs)	100.00
5. Passenger Bus (max. of 1 hr.)	150.00
II. OVERNIGHT PARKING RATES	
A. All types of vehicles:	
1. Daily	100.00
<i>Note: Each barangay shall assist the Municipal Government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a fifty percent (50%) share of the fees collected from its area of jurisdiction.</i>	
III. Towing Fee of Three Hundred Pesos (Php 300.00) and impounding fee of One Hundred Pesos Php 100.00/day shall be collected from owners of vehicles who shall violate this Article.	

(ALTERNATIVE RATE STRUCTURE)

NATURE	ANNUAL/DAILY RATES
A. For the first five 5 hours:	
1. Passenger buses or cargo trucks	Php 50.00
2. Mini buses or jeepneys	50.00
3. Cars	20.00
4. Tricycle	5.00 (fixed)
5. Other vehicles	50.00
B. For each succeeding hour or a fraction thereof:	
1. Passenger buses or cargo trucks	15.00
2. Mini buses or jeepneys	10.00
3. Cars	5.00
4. Tricycle	2.50
5. Other vehicles	50.00
C. Overnight Parking Rates:	
1. All types of vehicles:	
a. Annual	10,000.00
b. Daily	100.00

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D. Towing fee of *Three Hundred Pesos (Php 300.00)* and impounding fee of *One Hundred Pesos Php 100.00/day* shall be collected from owners of vehicles who shall violate this Article.

SECTION 2. TIME OF PAYMENT - The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

**ARTICLE IV
 CHARGES FOR USE OF WATERWORKS SYSTEM**

SECTION 1. IMPOSITION OF CHARGES - The fees and charges provided herein shall be collected for the water service rendered by the Local Government Unit-Waterworks System (LGU-WS).

KINDS OF SERVICE	RATE OF FEES
A. Application fee for connection with waterworks system.	Php 3, 500.00
B. Installation for the cost of excavation on crossing Barangay streets.	500.00
1. Earth and gravel excavation	1, 000.00
2. Asphalt road	1, 000.00
3. Cemented road	
C. For metered-service:	
1. Minimum charge for not more than 10 cu. m./month	
a. Residential service	100.00
b. Commercial service	150.00
c. Industrial service	250.00
2. For every cubic meter in excess of 10 cu. m	
a. Residential service	12.00
b. Commercial service	16.00
c. Industrial service	18.00

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D. For unmetered service:	
1. Flat Rate consisting of one (1) faucet only (fixed):	
a. Residential service/month	150.00
b. Commercial service/ month	250.00
c. Industrial service [month	1,000.00
E. Re-installation fee	500.00
F. Tapping Fees:	
1. For one-half inch (1 / 2") diameter	100.00
2. For one-half inch (1 diameter	150.00
3. For one-half inch (1 1/2") diameter	250.00

SECTION 2. TIME OF PAYMENT - The water rental is due and payable to the Office of the Municipal Treasurer within the first Ten (10) days of the following month.

SECTION 3. ADMINISTRATIVE PROVISIONS

A. A written application/contract filed with the Office of the LGU-Waterworks System (LGU-WS) shall be required for any of the aforementioned services.

B. A cash deposit of **One Thousand Five Hundred Pesos (Php 1,500.00)** shall be required of every customer/ applicant before the initial service is rendered. It shall answer for any unpaid due and demandable water charges rendered in accordance with the foregoing rates which shall automatically be charged off against the cash deposit after failure to pay the monthly fee within Thirty (30) days of the succeeding month.

In cases where the cash deposit shall no longer be sufficient to cover water fees and surcharges, the water connection shall be disconnected after failure by the customer to settle the difference after a period of **Fifteen (15) days** from receipt of notice of disconnection.

The cash deposit shall be refunded by the LGU if the customer desires to withdraw the service of the System and all his water bills shall have been fully paid.

- C. For billing purposes, a water meter shall be read one (1) month after its connection and every month thereafter. The meter shall be sealed and the seal shall be broken only when the meter is to be inspected, tested, or adjusted by the System. It shall be tested at any reasonable time by the duly authorized representative/inspector of the System or upon the request of the customer and to be witnessed by him if he so desires.

If the testing of the meter is upon the request of the customer and the test discloses that the water meter is defective, corresponding adjustments shall be made and no fee shall be charged to the customer. If no defect is found in the meter, then the customer shall pay to the LGU-WS, **Fifty Pesos (Php 50.00) for every five-eighth (5/8') and three-fourth inch (3/4') of water meter and Seventy-Five Pesos (Php 75.00) per every meter bigger than the above.**

- D. For re-opening of service upon request of the customer after it has been closed for delinquency, shall be charged if the service is closed at the metering **Five Hundred Pesos (Php 500.00)** point. If it is closed at the water main or main pipe, the cost of street repair shall be paid by the customer.

- E. Service connection for domestic or residential use shall not use pipes bigger than one-half inch (1/2") in diameter.

- F. Service connection using pipes bigger than one-half (1/2") in diameter may be allowed for commercial and/or industrial use only, provided that the applicant thereof shall satisfy in his application the need of a bigger size which shall in all cases be subject to the approval of the LGU-WS Office.

**CHAPTER VI
TOLL FEES OR CHARGES**

**ARTICLE I
REGULATORY FEES ON SAND AND GRAVEL EXTRACTION**

SECTION 1. IMPOSITION OF TAX - There shall be collected regulatory fee from every owner or driver or owner of motor vehicle extracting sand and gravel/ and or quarrying within the territorial jurisdiction of the Municipality of Jaro, Leyte with the following rates to wit:

CATEGORY	AMOUNT OF FEE	
1. Mayor's Permit Fee/ per annum	Php	10,000.00
2. Inspection Fee/ per cubic meter		100.00
3. Monitoring Fee/ per every Truck Load		150.00

SECTION 2. TIME AND MANNER OF PAYMENT - The regulatory fees imposed in this article shall be paid to the Municipal Treasurer before any owner or driver or owner of motor vehicles shall be allowed to extract sand and gravel or conduct quarrying activity within the Municipality of Jaro, Leyte. Monitor

SECTION 3. ADMINISTRATIVE PROVISION - No person shall be granted loose permit to extract sand and gravel or to conduct quarrying activities within the municipality unless a permit from the Provincial Government can be presented with the corresponding fees duly paid.

- A. The permit from the Provincial Government presented shall always specify the total number of truckloads and the total volumes in cubic meter to be extracted.
- B. The Municipal Mayor shall assign personnel to monitor and record the number of truckloads has been extracted daily with the instruction to immediately stop the quarrying activities once the total number of truckloads and the corresponding specified volumes contained in the permit have been met and transported.

C. *The Municipal Mayor shall stop any person, even a permit has already been granted from doing any hauling and quarrying activities within the jurisdiction of the municipality of Jaro, Leyte "once the source becomes a threat to human lives properties as well as to environment".*

**ARTICLE II
REGULATORY FEES FOR LARGE CATTLE**

SECTION 1. IMPOSITION OF TAX - There shall be collected regulatory fee transporters of large cattle passing through, and for using the road networks of the Municipality of Jaro, Leyte in the amount of ***Two Hundred Fifty (Php 250.00) Pesos per head.***

SECTION 2. TIME AND MANNER OF PAYMENT - The regulatory fees imposed in this article shall be paid to the Municipal Treasurer or any of his/her duly authorized representative upon demand at any entrance and exit points within the Municipality.

SECTION 3. ADMINISTRATIVE PROVISION

A. *The Station Commander of the Philippine National Police or any of his/her deputies is hereby authorized to stop any person transporting large cattle using the road network of the Municipality.*

B. *It shall be the duty of any police officer/deputies to immediately demand certificate of ownership from any transporter of large cattle and to verify such documents of its authenticity, then see to it that distinguishing marks and other information contained in the certificate of ownership, such as number of cowlicks and brand tally in his physical inspection.*

C. *Once he is fully satisfied that the ownership is in order, the police office/ deputies shall then request the transporter to pay the fee to authorized representative of the Municipal Treasurer.*

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In case the ownership of the large cattle becomes suspicious due to the documentary inconsistencies, the animal (Large cattle) should be impounded and the PNP Station Commander, through the order of the Municipal Mayor, should notify the proper authorities of the place of origin of the large cattle. It can only be released upon presentation by the rightful owner/claimant satisfactory evidence of ownership.

CHAPTER VII

ARTICLE I COMMUNITY TAX

SECTION 1. IMPOSITION OF TAX - There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

SECTION 2. INDIVIDUALS LIABLE TO COMMUNITY TAX - Every inhabitant of the Philippines who is a resident of 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 (Php 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 (Php 5.00) Pesos** and an annual additional tax of **One (Php 1.00) Peso** for every **One Thousand (Php 1,000.00) Pesos** of income regardless of whether from business, exercise of profession or from property which in no case shall exceed **Five Thousand (Php 5,000.00) Pesos**.

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

SECTION 3. JURIDICAL PERSONS LIABLE TO COMMUNITY TAX - Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of **Five Hundred (Php 500.00) Pesos** and an additional tax, which in no case, shall exceed **Ten Thousand (Php 10,000.00) Pesos** in accordance with the following schedule:

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

SECTION 4. EXEMPTION - The following are exempted from the Community Tax:

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

SECTION 5. PLACE OF PAYMENT - The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

SECTION 6. TIME OF PAYMENT - PENALTIES FOR DELINQUENCY:

- A. The Community Tax shall accrue to the first (1st) day of January each year which shall be paid not later than the date of February of each year.
- B. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days within which to pay the community tax without being delinquent.

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- C. Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.
- D. Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year. 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 7. COMMUNITY TAX CERTIFICATE - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php 1.00).

SECTION 8. PRESENTATION OF COMMUNITY TAX CERTIFICATE ON CERTAIN OCCASIONS

- A. When an individual subject to community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit 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.

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

- B. When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.
- C. The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.


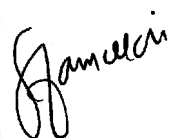



SECTION 9. COLLECTION AND ALLOCATION OF PROCEEDS OF THE COMMUNITY TAX

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

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

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

CHAPTER VIII

**ARTICLE I
REAL PROPERTY TAXATION ON ELECTRIC COOPERATIVE**

SECTION 1. TAXATION - Properties of electric cooperatives, such as, among others, transformers, electric post, transmission lines, insulators, and electric meters shall be subject to real property tax under the Local Government Code.

SECTION 2. ASSESSMENT AND COLLECTION- The Municipal Assessor shall make an assessment bases on the aforementioned real properties owned by the electric cooperative. The Municipal Treasurer shall do the necessary collection based on the assessment provided by the Municipal Assessor.

SECTION 3. TIME OF PAYMENT - Unless specifically provided herein, the real property tax on electric cooperative shall be paid with the Municipal Treasurer or to his/her authorized tax collectors, within the first quarter or each subsequent quarter, of the year, as the case maybe.

**CHAPTER IX
GENERAL ADMINISTRATIVE PROVISIONS**

**ARTICLE I
COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES
AND OTHER IMPOSITIONS**

SECTION 1. TAX PERIOD - Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

SECTION 2. ACCRUAL OF TAX - Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

SECTION 3. TIME OF PAYMENT - Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

SECTION 4. SURCHARGE FOR LATE PAYMENT - Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

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

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

SECTION 7. ISSUANCE OF RECEIPTS - It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying 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 8. RECORD OF PERSONS PAYING REVENUE - It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

SECTION 9. ACCOUNTING OF COLLECTIONS - Unless otherwise provided in this Ordinance and 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 10. EXAMINATION OF BOOKS OF ACCOUNTS - The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality, and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned.

Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

SECTION 11. ACCRUAL TO THE GENERAL FUND OF FINES, COSTS, AND FORFEITURES - Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any Municipal ordinance shall accrue to the General Fund of the Municipality.

**ARTICLE II
CIVIL REMEDIES FOR COLLECTION OF REVENUES**

SECTION 1. LOCAL GOVERNMENT'S LIEN - Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

SECTION 2. CIVIL REMEDIES - The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

B. By judicial action - Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

SECTION 3. DISTRAINT OF PERSONAL PROPERTY - The remedy by distraint shall proceed as follows:

A. Seizure - Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure.

In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

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

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

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

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

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

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

F. Disposition of Proceeds - The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale.

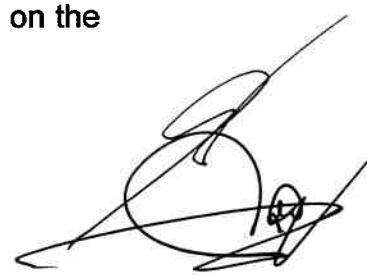
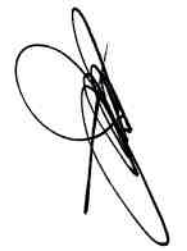
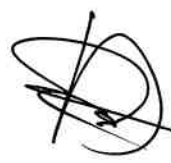
The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative.

Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

- G. Levy on Real Property** - After the expiration of the time required paying 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.

The Levy shall be affected by writing upon said certificate of description of the property upon which levy is made. At the same time; written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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



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

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

I. Advertisement and Sale - Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days.

It shall be affected by posting a notice at the main entrance of the Municipal Hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality.

The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold.

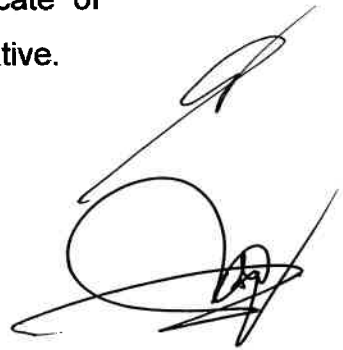

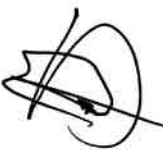
At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties.

Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.



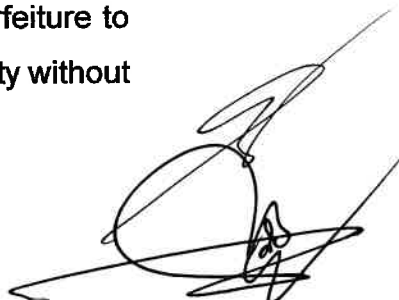
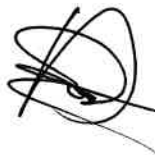
The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

K. Final Deed of Purchaser - In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

L. Purchase of Property by the Municipal for Want of Bidder - In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office.

It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court.



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

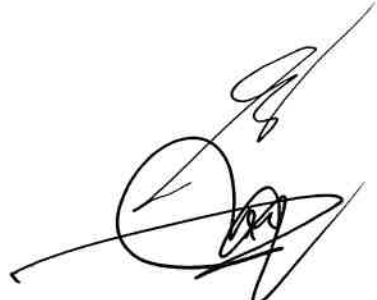
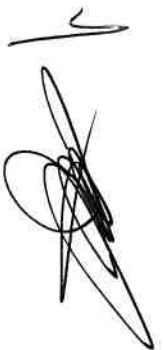
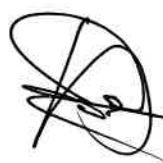
M. Resale of Real Estate Take for Taxes, Fees or Charges - The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the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

N. Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action - The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction.

The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

O. Further Distraint or Levy - The remedies by distraint and levy may be repeated, if necessary, until the full amount due, including all expenses is collected.

P. Personal Property Exempt from Distraint of Levy - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:



1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment.
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation.
3. His necessary clothing, to include of all his family members.
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 (Php 10,000.00).
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months.
6. The professional libraries of doctors, engineers, lawyers and judges.
7. Any material or article forming part of a house or improvement of any real property.

**ARTICLE III
TAXPAYER'S REMEDIES**

SECTION 1. PERIODS OF ASSESSMENT AND COLLECTION

- A. Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

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- B. In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- C. Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- D. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 - 1. The treasurer is legally prevented from making the assessment of collection;
 - 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 - 3. The taxpayer is out of the country or otherwise cannot be located.

SECTION 2. PROTEST OF ASSESSMENT - When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

SECTION 3. 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 4. 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 IV
MISCELLANEOUS PROVISIONS**

SECTION 1. 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 2. 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 3. PUBLIC DISSEMINATION OF THIS CODE - Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

SECTION 4. AUTHORITY TO ADJUST RATES - The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

SECTION 5. WITHDRAWAL OF TAX EXEMPTION PRIVILEGES - Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

**CHAPTER X
GENERAL PENAL PROVISIONS**

SECTION 1. PENALTIES FOR VIOLATION OF TAX ORDINANCE - Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance, shall upon conviction be punished by a fine of not less than One Thousand Five Hundred Pesos Php 1,500.00) nor more than Two Thousand Five Hundred Pesos (Php 2,500.00). or imprisonment of not less than One (1) month nor more than Three (3) months or both, at the discretion of the court.

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

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

**CHAPTER XI
FINAL PROVISIONS**

SECTION 1. IMPLEMENTING RULES AND REGULATIONS (IRR) - For the effective implementation on the provisions in this Ordinance, the Municipal Treasurer's Office, Licensing Office, Assessor's Office, Municipal Registrar's Office, Municipal Health Office, in consultation with the LCE, and other concerned municipal offices is hereby directed to formulate the IRR and copy of the same be furnished to the Sangguniang Bayan for its final adoption.

SECTION 2. SEPARABILITY CLAUSE - If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

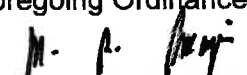
SECTION 3. APPLICABILITY CLAUSE - All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

SECTION 4. REPEALING CLAUSE - All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 5. EFFECTIVITY - This ordinance shall take effect Fifteen (15) days after a copy hereof is posted in at least three (3) conspicuous places in the municipality in accordance with the provision of R.A. 7160.

ENACTED ON MAY 13, 2024

I HEREBY CERTIFY, to the correctness of the foregoing Ordinance.


NICOMEDES R. BORJA
Secretary to the Sanggunian
(Board Secretary V)

CONCURRED:



HON. JONELL MARTIN A. QUE
SB Member


HON. LANDILINO T. KATANGKATANG
SB Member


HON. JULIAN L. EMNAS
SB Member



HON. FRANCISCO R. ALTRES
SB Member/Majority Floor Leader


HON. LEO ANGELO T. PORMIDA
SB Member


HON. GUALBERTO V. ELISES
SB Member/Presiding Officer Pro-Tempore


HON. ALEXANDER A. SALGADO
SB Member


HON. REY P. AURE
SB Member


HON. PEDRO B. TAÑALA, JR.
SB Member/LIGA FED.-President


HON. VIANCA MAE N. FAMILAR
SB Member/SK FED.-President

ATTESTED:


HON. RODRIGO C. ARBAS
Municipal Vice Mayor
SB Presiding Officer

APPROVED:


HON. JASSIE LOU TAÑALA
Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO

TANGGAPAN NG SANGGUNIANG BAYAN

**MINUTES OF THE 82nd REGULAR SESSION OF THE SANGGUNIANG BAYAN
OF JARO, LEYTE HELD AT THE SB SESSION HALL LEGISLATIVE BUILDING
ON MAY 13, 2024.**

PRESENT:

HON. RODRIGO C. ARBAS	-Municipal Vice-Mayor/Presiding Office
HON. JONELL MARTIN A. QUE	-SB Member
HON. LANDILINO T. KATANGKATANG	-SB Member
HON. JULIAN L. EMNAS	-SB Member
HON. FRANCISCO R. ALTRES	-SB Member & Majority Floor Leader
HON. LEO ANGELO T. PORMIDA	-SB Member
HON. GUALBERTO V. ELISES	-SB Member/Presiding Officer Pro-Tempore
HON. ALEXANDER N. SALGADO	-SB Member
HON. REY P. AURE	-SB Member
HON. PEDRO B. TAÑALA, JR.	-SB Member/ABC Fed.-President
HON. VIANCA MAE N. FAMILAR	-SB Member/SK Fed.-President

**CALL TO ORDER, PRAYER, SINGING OF THE NATIONAL ANTHEM, ROLL
CALL, READING AND APPROVAL OF PREVIOUS MINUTES:**

CALL TO ORDER

Honorable Rodrigo C. Arbas, Vice-Mayor and SB Presiding Officer called to order the Regular Session of the Sangguniang Bayan, at 9:57 in the morning and then request the SB members to stand for the prayer which will be followed by the Pambansang Awit.

PRAYER

The Body offered the prayer.

PAMBANSANG AWIT

The Body sang the Pambansang Awit.

ROLL CALL

After the singing of the Pambansang Awit, the Chair request the SB Secretary to call the roll to determine if there is a quorum, as follows

PRESENT:

HON. RODRIGO C. ARBAS	-Vice-Mayor/SB Presiding Officer
HON. JONELL MARTIN A. QUE	-SB Member
HON. LANDILINO T. KATANGKATANG	-SB Member
HON. JULIAN L. EMNAS	-SB Member
HON. FRANCISCO R. ALTRES	-SB Member & Majority Floor Leader
HON. LEO ANGELO T. PORMIDA	-SB Member
HON. GUALBERTO V. ELISES	-SB Member & Presiding Officer Pro-Tempore-On Leave
HON. ALEXANDER N. SALGADO	-SB Member
HON. REY P. AURE	-SB Member
HON. PEDRO B. TAÑALA, JR.	-SB Member/LIGA Fed.-President
HON. VIANCA MAE N. FAMILAR	-SB Member/SK Fed.-President

After the roll call the Chair opines that with 100% SB members present declared there is a quorum and the 82nd SB Regular Session is open for the consideration of the business for the day.

And then then Chair request Hon. Francisco R. Altres, to facilitate the order of the business for day.

READING AND CONSIDERATION ON THE MINUTES OF THE PREVIOUS SESSION

Hon. Altres took the floor and then request the reading on the minutes of the 81st SB Regular Session, held on May 6, 2024.

After reading the minutes, the Chair asks from the Body for any discussions, corrections, amendments to the minutes, and hearing none from the floor, request Hon. Altres to offer the motion for its adoption, and it was duly seconded en masse by the August Body.

And then after the Chair declared that the adoption on the minutes of the **81st SB Regular Session**, held on May 6, 2024, has been moved, carried and approved en masse by the August Body without corrections thereto, as read by the SB Secretary. And then after request Hon. Katangkatang to proceed to the next agenda.

PRIVILEGE HOUR

No one signify.

QUESTION HOUR

ITEM NO. 01: LEGISLATIVE INQUIRY ON THE PENDING VOUCHERS FOR FINANCIAL ASSISTANCE-UTILIZING THE RESPECTIVE SB MEMBERS FUND.

RESOURCE PERSONS:

1. JUANCHO C. BONAYON -MBO
2. RITA E. ARAÑEZ -MSWDO

The Chair recognizes the visitors and then apprises the resource persons on the inquiry of the Sangguniang Bayan on the pending vouchers for financial assistance utilizing the respective SB funds, and whether the information from the Accounting Office is true that COA disallow the use of the SB funds for financial assistance.

Supposedly, according to the Chair, Mr. Judy G. Parado-MACCO has to attend the SB Session, however, Mr. Parado informed him that he is on travel for a seminar, that is why the SB has invited the MBO and MSWD, as the offices concerned on the disbursement/s of the SB members financial assistance to in-need and qualified local constituents.

The Chair continue that the SB has been utilizing already the funds for the respective financial assistance of the SB members, and the issue has been partially discussed in the previous session. But there is still a need to clarify the issues to concerned signatories of the vouchers, and then after give the floor to Mr. Bonayon.

Mr. Bonayon took the floor, and then informed the Body of the following:

- A.** During the COA Exit Conference last March 22, 2024, with Cheryl T. Sypaco-State Audit V, Supervising Auditor, to examine the LGU financial transactions, they have the occasion to inquire from Ms. Sypaco pertaining to the financial assistance of the SB members using the annual SB funds;

- B. Ms. Sypaco render her verbal opinion that the Sangguniang Bayan's function legislations, such as, among others approval of the annual budget, once the budget has been approved, its execution is within the functions of the executive department;
- C. Considering that the powers to grant financial assistance is with the powers of the LCE, the SB cannot do so, hence the SB donations is not disallowed.

That is why according to Mr. Bonayon, in as much that there is already an opinion from COA that the financial assistance of the SB members using the SB annual budget is disallowed, he refrain from signing the obligation vouchers.

It was further advised by COA to stop disbursement of the financial assistance (ex. Donations, etc.), utilizing the SB funds.

Mr. Bonayon further informed the Body that there is a recent COA Memorandum/Rules, that in disallowances the personalities who are responsible for the reimbursement of such funds are the MBO, MACCO and the MTO, being the primary signatories of the disbursement vouchers.

Hon. Elises speaks out that the MBO informations is most likely correct, so that the SB members is aware of the opinion of the COA, and ask from Mr. Bonayon, on what would be the appropriate cause of action pertaining to the disallowance.

Mr. Bonayon reply that during the COA-Exit Conference, the LFC have been warned/advised to "stop" the fund disbursement, intended for financial assistance, using the SB annual budget.

Hon. Katangkatang opines that he is not contradicting the COA's opinion, it is true that the BS functions is purely pertaining to legislative matters (ex. Budget approval), being so, the SB has approved the annual budget inclusive of the funds allotted to the SB members which part of the funds is being utilized for financial assistance.

As far as he can remember the allocations of funds per every SB member it was under the time of the former Mayor Celebre, the SB members has not able to use the funds, absent the necessary procedure on how to disburse the funds.

If the financial assistance using the respective SB members funds provided in the budget is disallowed, the disallowance should be in black and white, COA has to issue the appropriate documents for disallowance not only verbal.

Mr. Bonayon assures Hon. Katangkatang that he will recommend to the LFC, for Mr. Parado to formally write to COA pertaining to the disallowance, so that, COA could issue the appropriate documents of the disallowance.

The Chair opines that the contentions/point of Hon. Katangkatang is correct, there is a need for COA to issue an Audit Observation Memorandum (AOM), disallowing the use of the SB funds for financial assistance.

Hon. Pormida opines that he understands the predicament of Mr. Bonayon for not signing the obligation vouchers intended for the financial assistance on the basis of COA's verbal pronouncement of disallowance.

However, considering that the annual budget has been approved already by the Sangguniang Bayan, inclusive of the SB members respective funds, there is already a valid budget, while it is true that the execution of the annual budget is within the parameters of the executive department, the Sangguniang Bayan has its sole discretion to utilize the SB funds, for as long it is within the budget, and across the board, without encroaching the functions of the LCE.

The SB fully respect the COA's opinion pertaining to the disallowance of the financial assistance; however, COA has the obligation to the SB to explain why it is disallowed in an appropriate COA's-AOM; not only verbal; so, that the SB members could likewise explain to the recipient of the financial assistance why it has been suspended which is based on the COA-AOM.

Hon. Pormida informed the Body that he has the occasion to read the 2023-COA's Audit Report, and there is no AOM pertaining to the financial assistance of the SB, utilizing its exclusive funds for the budget year.

Hon. Pormida further said that on his view it seems stupid for anyone to lecture/educate the Sangguniang Bayan on the principle of separation of powers between the executive and legislative department, for the Sanggunian squarely knows the limitations on the exercise of such powers, as enshrined by law.

Hon. Salgado opines and said that he fairly understood the emotions of Mr. Bonayon, in dealing with the legislative inquiries with regard to the disallowance, and further said it is but just normal and part of the job being a government employees of the LGU.

He further said that on his opinion legislative powers cannot be simply override by a mere pronouncement of a certain persons during the COA's Exit Conference, courtesy calls for a formal communication of the AOM for the SB to know, not only by a verbal pronouncement.

Hon. Salgado continue that enshrine by law (Phil. Constitution) the powers of government are lodge to the three (3) branches of government namely: Executive, Legislative and Judiciary which is co-equal but independent by its character, so that the principle of check-and-balance could be exercised, to see to it that all government transaction within the three branches of government is in accordance with the law.

Being so, when the Sangguniang Bayan approved the annual budget inclusive with the respective funds of the SB members intended for financial assistance, being legal and in order, he could not find any reasons why it was disallowed by COA, considering the funds used is the exclusive budget of the Sanggunian, and on his opinion he could not believed that the SB is prevented to use the funds, for in doing so, it would defeat the primary purpose why it has been appropriated.

Hon. Salgado further said, that among of the purpose of the SB members funds included under the MOOE, is for the expenses incurred by the different SB committees, in conducting committee meetings to review proposed ordinances or resolutions as the case maybe.

Hon. Salgado continue that when the Committee on Transportation which he is the Chairman, proposed to revised and enact the "Revised Traffic Code" there were expenses incurred during the series public hearings, and committee meetings, and to date there is an existing payable to caterer/s for the snacks.

He appeals to Mr. Bonayon and Ms. Arañez whenever there are disbursement vouchers submitted to their offices to clearly indicate a legible notation on the lacking documents that has to be complied by the SB-LSS, for there are new appointed SB-LSS which are not yet familiar to the procedure in processing the vouchers.

The "LGU Revised Traffic Code" is approved already by the Sangguniang Panlalawigan and it is now being implemented by the MTO for purposes to collect some regulatory fees provided therein, which basically would generate income for the municipality; however, according to him it is so frustrating that some of the local department heads don't bother to extend support, even just for the immediate processing of the vouchers to pay the expenses incurred in the enactment of an ordinance.

Hon. Pormida speaks out that he understood the situations of the MBO and MACCO on where to stand for themselves being the signatories of the voucher, of the SB financial assistance, on whether to follow the pronouncement of COA (Ms. Sypaco) for disallowance, or to favor the Sangguniang Bayan.

Hon. Pormida said that it was his observations that COA is issuing notices of disallowances and suspensions, to the LGU's financial transactions from the previous years, which is four (4) years at the most, why could not COA issue notice of suspensions, or disallowance outright so that the LGU could correct immediately the discrepancies.

Mr. Bonayon in addition thereto, said that whenever COA issues notice of suspension or disallowance it is always directed only to the members of the Local Finance Committee (LFC), that supposedly it should be address to all signatories of the voucher.

Just recently according to Mr. Bonayon, Cheryl T. Sypaco-COA Supervising Auditor issue a notice of suspension of the LGU's financial transaction as of December 31, 2023 amounting to Php 3.0 million, upon compliance of the required documentations and justifications it has still an outstanding balance of Php 2.0 million, the Local Finance Committee to date is really facing this problem and trying to comply the necessary documentations.

Hon. Pormida said that the LGU has hired a "Permanent Internal Auditor" whose function is to pre-audit all the financial transactions of the LGU, to determine its legality, completeness of document, he advise the LFC to strengthen the LGU pre-audit to prevent disallowances; hence, that is supposed to be the job descriptions/work of the internal auditor of the LGU.

Hon. Pormida informed the Body on the 2023 Audit Opinion in the COA Audit report, a negative audit observation which is from the previous years, the LFC has not comply COA's recommendations to correct the error as follows:

- A. The records of the cash balance of the MTO and MACCO does not tally;
- B. The financial records as to budget appropriations of MBO and MACCO does not reconcile.

According to Hon. Pormida COA has been repeating these audit observations and recommendation in every COA's annual audit report, but sad to say it has not been complied by the LFC, specially the MTO, MBO and MACCO which are the primary offices which has the responsibilities to correct the error.

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The Chair opines and said that the notice of suspensions and disallowances is permanently issued by COA in the audit observations with the corresponding recommendations from the previous years and to date, one specific example in the audit observations is that the account codes used does not tally between the MACCO and MBO, and asks Mr. Bonayon if it has been corrected already.

Mr. Bonayon reply that the account codes has been corrected already, in accordance with COA's guidelines/manual, he further said that among of the reasons as to why the financial records of MACCO, MTO, and MBO, does not tally is due to incompatible recording, for once the vouchers is obligated it is already recorded as expense at the MBO, but at the MACCO it was only recorded expense once payment has been made already; likewise, records of expenses and cash positions between MTO and MBO does not tally for there is no corresponding check issued by the MTO for the payment of a particular voucher.

One example Mr. Bonayon illustrated, is payment to contractor for a particular infra project, it is already obligated and recorder as expense, at the MBO and at the MACCO; however, MTO does not issue the check due to incomplete documents, and the payment will be made in the next budget year.

Mr. Bonayon further informed the Body that in the COA Audit Report one of the recommendations is for the MACCO-MBO-and- MTO to implement a cut-off period for the processing of vouchers, and COA suggested every 20th of December, so that, all voucher subject for payment will be obligated as expense at the MBO MACCO and MTO.

Hon. Elises opines that on his view there is no proper coordination between MBO, MACCO, and the MTO, that is why the financial records of the three offices does not tally, it follows that the standard operational procedure on fiscal matters is not being observe.

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Hon. Pormida opines that he concurs to the opinion of Hon. Elises, that there is no proper coordination between MBO, MACCO and MTO on their recording, that during COA's Audit there is always notice of suspension and disallowance, due to the fact that the financial recording of the LGU per every transaction is incorrect, that is why the cash position and expenses incurred could not be determined just because of the erroneous recording.

Hon. Pormida continue and suggest to the MBO, MACCO and MTO, to implement the so called "accrual basis" in recording expenses.

Further, Hon. Pormida apprises the Body on the accounting principle of accrual basis in recording expense, that "expense is being recorded at the moment it is incurred and not by the time cash has been paid".

To elaborate further Hon. Pormida illustrated a concrete example on accrual basis of recording expense, to wit:

1. Reimbursement/Travelling Expense:

- a. Voucher is submitted to MBO for obligation and is recorded as expense;
- b. Disbursement Voucher is submitted to MACCO for certification of availability of funds and if found in order it is likewise recorded as expense;
- c. Disbursement Voucher is submitted to MTO, for corresponding issuance of check, and likewise recorded as expense

On the event it is not paid until December 31 of the current year, MACCO shall record the amount as TE Accounts Payable.

- d. If paid in January of the ensuing budget year, MACCO shall record the Dr. TE/Accounts Payable and Cr. Cash in Bank, same true on the records of the MTO

If only the MBO, MACCO and MTO will seat-in to correct the deficiencies in their recording, their records will definitely tally.

The Chair opines that he concurs to the opinion of Hon. Pormida, and extends thanks for a very informative illustration, it is true that only the MBO-MACCO and MTO could really solved the erroneous financial recording, and suggest to the LFC to have a constant reconciliation on their financial records for this problem is always recurring every year.

The Chair directed the attention of the SB members on the legislative inquiry pertaining to the pending vouchers for financial assistance of the SB members to indigent constituents, according to the Chair, the issue is not the separation of powers between the Executive-Legislative Branch, but rather why the financial assistance has been disallowed by COA, considering that the funds used is the specific funds for each SB members, duly contained in the approved 2024 annual budget.

The cash assistance to indigent clients is properly validated, reviewed by the MSWDO to determined that the client is eligible to receive the assistance, and if found to be in order it is forwarded to the MBO; however, it was not been signed by the MBO due to the verbal information of COA that it is disallowed, and then give the floor to Ms. Rita E. Arañez-MSWDO for her comments.

Ms. Arañez took the floor and said that the role of the MSWD pertaining to the cash assistance of the SB members is to validate as to the authenticity of the documents attached to the voucher, and the eligibility of the client to receive the cash assistance.

If the documents are complete the voucher is submitted to the MBO, then to MACCO and to the MTO for the payroll.

And pertaining to the information that COA disallowed the SB cash assistance the MBO did not notify the MSWDO, hence, on the part of the MSWDO it continues to validate and process the cash assistance voucher/s of the SB members.

The Chair opines that on his opinion there is already an AOM of the COA disallowing the SB cash assistance; however, the processing of the voucher for supplies may proceed.

Hon. Altres opines and said that mostly of the legislative inquiries is directed and answerable only by Mr. Judy G. Parado-MACCO, "on his opinion the inquiries of the SB members are useless" for Mr. Parado is not present, and then suggest to defer the legislative inquiry and then to invite Mr. Parado and Mr. Bonayon in the next SB Session, for the continuance of the inquiry.

The Chair opines that the purpose for inviting the MBO, is to know on the status of the SB cash assistance and verify why there is a notation in pencil in the obligation voucher the word "disallowed", and the SB has been clarified that it was the pronouncement of Cheryl T. Sypaco-COA/Supervising Auditor, during the exit conference for the LGU-Jaro.

Hon. Emnas opines that on his personal view considering that the 2024 Annual Budget has been approved already by the Sangguniang Bayan, and in that budget there is a specific appropriations intended for the SB cash assistance, on his simple mind it cannot be just outrightly be disallowed, and if it is disallowed, as the case may be, request Mr. Bonayon or the MACCO to secure the disallowance notice in an authentic documents and not only verbal as what has happened when Ms. Sypaco pronounced the disallowance.

Hon. Pormida speaks-out that he concur to the idea of Hon. Altres to invite Mr. Parado in the next SB Regular Session; so that once and for all this problem could be clarified and settled, he further suggests for the Sangguniang Bayan to write a letter of inquiry to Cheryl T. Sypaco-Supervising Auditor why the SB cash assistance is disallowed, which she has verbally pronounced during the COA-LGU Exit Conference held on March 22, 2024.

Hon. Que opines that in the House of the Representatives, which is also a Legislative body just like the Sangguniang Bayan, the members have allocation for cash/financial assistance, and the members are allowed to use their respective funds, for he was a recipient for cash assistance from one of the members of the House of the Representative, just this month of April 2024.

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And pertaining to the disallowance of the SB members cash assistance, on his opinion, it should not be verbal only, there should have an Audit Observation Memorandum (AOM) from Ms. Sypaco on the disallowance to stop the use of the SB funds.

Hon. Que further inquire from Mr. Bonayon, how many times the members of the LFC and its support staff attend a seminar on fiscal management every year.

Mr. Bonayon reply that sometimes the LFC attend seminar/s twice a year, on fiscal management, the DBM likewise conduct seminars quarterly for MBO for some new budgeting rules and procedures.

Hon. Que said if the LFC and its staff occasionally attend seminars on fiscal management, for two to three times annually, how come the records of the MBO, MTO and MACCO does not tally, meaning attending the seminars definitely is not beneficial to the LGU, and it only incur expenses utilizing the government funds.

Mr. Bonayon speaks-out that the COA's Audit Observation Memorandum (AOM) and its recommendation contained in the LGU-Annual Audit Report, some have been justified already and the error has been corrected already, but not all of the AOM, which is still subject for some documentary compliance.

Hon. Pormida suggest that considering that the LFC committee are the ones who inquire the legality of the SB cash assistance, and it has been pronounced verbally by Ms. Sypaco as disallowed during the Exit Conference held on March 22, 2024, for MACCO to write inquiry on the disallowance, so that there will be a genuine document issued by COA on the disallowance.

Hon. Emnas inquire from Mr. Bonayon if the disallowed SB cash assistance is already 100% final decision of COA.

Mr. Bonayon reply that during the exit conference it was only pronounced verbally by Ms. Sypaco as disallowed, the moment there will be an AOM, it follows that the SB cash assistance could no longer be processed.

Hon. Altres opines and ask for the opinion of Mr. Bonayon if it is possible and feasible that the funds for the respective SB members, an amount of Php 120,000.00 could be utilized for salaries and benefits of the SB-LSS as regular employees.

Mr. Bonayon reply the inquiry of Hon. Altres is possible utilizing the SB funds to be used for the salaries of the SB-LSS as permanent employees of the SB.

However, at this point in time there is a provision/guideline from the DBM/COA to appoint first the mandatory positions under the Municipal Agriculture's Office namely: 1. Engineering Officer; and 2. Cooperative Officer, after the creation of the two mandatory positions the SB could already create permanent positions for the SB-LSS.

The Chair opines and ask from the floor for any other inquiries to the resource persons and hearing none, extends thanks to Mr. Bonayon-MBO and Ms. Arañez-MSWDO for attending the SB Session.

The Chair further said that be at on record, that a letter of invitation be send to Mr. Parado-MACCO and Mr. Bonayon-MBO, to attend the next SB Session for the continuance on the legislative inquiry pertaining to the SB cash assistance which have been verbally disallowed by COA (Ms. Sypaco)

At this juncture on motion of Hon. Elises for a recess duly seconded, the Chair declare a 10 minutes recess @ 11:32 A.M., and Session resumed @ 11:49 A.M.

READING AND REFERRAL OF PROPOSED MEASURES

ITEM NO. 01: EXECUTIVE AGENDA:

PROPONENT: HON. LEO ANGELO T. PORMIDA

Chairman Committee on Finance, Budget, and Appropriations

A PROPOSED RESOLUTION APPROVING THE REVERSION OF APPROPRIATION FOR THE CURRENT YEAR AMOUNTING TO **THREE MILLION ONE HUNDRED SEVENTY-TWO THOUSAND, ONE HUNDRED NINETY-SEVEN PESOS (PHP 3, 172, 197.00)** TO BE ALLOCATED AND UTILIZED FOR THE VARIOUS PROGRAMS, PROJECTS AND ACTIVITIES (**PPAs**) AND OTHER EXPENDITURES OF THE LOCAL GOVERNMENT UNIT OF JARO, LEYTE.

Hon. Pormida, moves the above proposed resolution, duly seconded by Hon. Altres, and Hon. Aure, and then after the Chair declare for the plenary discussion.

The Chair opines that considering Mr. Bonayon is still around, request Mr. Bonayon to extend his time for some inquiries pertaining to the reversion of funds taken from the 5% LMDRRM Fund.

Hon. Pormida said that the Chair is correct to avail the time to inquire from Mr. Bonayon pertaining the reversion of funds, and then suggest to the SB members to address their respective inquiry to Mr. Bonayon.

The Chair give the floor to Mr. Bonayon, and request him to elaborate more for the SB members consumption on the proposed fund reversion.

Mr. Bonayon took the floor and then explain to the Body, that in the COA-Audit Observations reflect unexpended balances in 5% LMDRRM Fund, and directed the LGU that these balances of the LMDRRM Fund (5%) should be deposited in a separate account a Special Trust Fund subject or re-appropriation for specific PPAs for the MDRRM Office.

Mr. Bonayon continue that there is a surplus in the Capital Outlay (C.O.) which is subject for reversion, which could be used for other purpose, to wit:

C.O./Subject for Reversion:

2022	Php 2,592,592.00
2023	579,668.00
Total C.O. Surplus for reversion	Php 3,172,197.00

The amount of Php 3,172,197.00, has been crossed-checked with the records of the MBO which per record is declared surplus from the previous years (2022-2023).

Hon. Pormida opines that it is his observations in the summary of Appropriations, Obligations and Balances of the 5% LDRRM Fund, for the year 2022-2023 under the Disaster Preparedness Program PPA's (70%), it was not fully utilized.

Hon. Pormida invite the attention of the Body in par. 2, subpar. 2.3- procurement of Supplies and Equipment for the MDRRMO, to wit:

2022	Appropriation	Php 1,500,000.00
	Utilized	12,800.00
	Balance	Php 1,487,200.00
2023	Appropriation	Php 880,000.00
	Utilized	301,882.00
	Balance	Php 578,118.00

Hon. Pormida further said the summary of appropriation and utilization indicate that the funds approved by the Sangguniang Bayan for the MDRRMO is not utilized, during the SB review on the Work and Financial Plan of the MDRMMO, it was adopted/approved by the Sanggunian without any modifications/changes on the PPAs and its corresponding budget because necessary for the operation of the MDRRMO.

Hon. Aure took the floor and then ask from Mr. Bonayon, if the reversion of funds is through a resolution or by an ordinance, hence in the previous reversions of funds it is always by an ordinance.

Mr. Bonayon, reply that in reversion of funds it is thru an ordinance not only a resolution, it is a new procedure from the DBM.

The Chair opines that be it on record that according to Mr. Bonayon, the reversion of funds is by an ordinance not only a resolution, and suggest to the proponent to amend the tenor of the proposed legislative measure.

And with no further inquiries, the Chair gives the floor to Hon. Pormida for his other comment.

Hon. Pormida said that the proposed reversion of funds should undergo first a committee review, for there are still lacking documents to be complied by the MDRRMO, and for the committee to amend the title of the proposed measures.

The Chair ask Hon. Pormida for the schedule of his committee meeting.

Hon. Pormida suggest to the members of the Committee on Finance, Budget and Appropriations to conduct the committee meeting on:

May 16, 2024 (Thursday) at 9:00 A.M. at the SB Session Hall

Resource Person:

1. **Mr. Juancho C. Bonayon -MBO**
2. **Ms. Roberta L. Orel -MDRRMO**

The Chair declared that Item NO. 01, under the Referrals is referred to the Committee on Finance, Budget and Appropriations for further review.

ITEM NO. 02: PROPONENT: HON. LEO ANGELO T. PORMIDA

Chairman Committee on Finance, Budget and Appropriations.

A PROPOSED RESOLUTION APPROVING BARANGAY ORDINANCE NO. 01, SERIES OF 2024, OR OTHERWISE KNOWN AS "AN ORDINANCE AUTHORIZING TO COLLECT NEW REGULATORY FEES FOR DOCUMENTS ISSUED BY THE BARANGAY GOVERNMENT OF BARANGAY CAGLAWAAN JARO, LEYTE".

Hon. Pormida, moves the above proposal and it was duly seconded by Hon. Altres, Hon. Aure, and then the Chair declares for plenary discussion.

Hon. Pormida request also the members of the committee to conduct the committee meeting to review the ordinance of Brgy. Caglawaan on:

May 16, 2024 (Thursday) at 10:00 A.M. at the SB Session Hall

Resource Person:

1. **Punong Barangay**
2. **Author of the Ordinance**
3. **Treasurer**
4. **Secretary**

The Chair declare that Item NO. 02, under the Referrals is referred to the committee for review.

ITEM NO. 03: PROPONENT: HON. LEO ANGELO T. PORMIDA
Chairman Committee on Finance, Budget, and Appropriations

A PROPOSED RESOLUTION APPROVING BARANGAY ORDINANCE NO. 01, SERIES OF 2024, DATED MARCH 2, 2024, OR OTHERWISE KNOWN AS "AN ORDINANCE IMPOSING FEES TO EVERY INDIVIDUAL APPLYING AND/OR SEEKING FOR OFFICIAL CERTIFICATION, CLEARANCE, AND OTHER RELATED SERVICES RENDERED BY THE BARANGAY GOVERNMENT OF BARANGAY BURABOD.

Hon. Pormida, moves the above proposal and it was duly seconded by Hon. Altres, Hon. Katangkatang, and then the Chair declares for plenary discussion.

Hon. Pormida likewise suggest to the committee members to conduct the committee meeting on:

May 16, 2024 (Thursday) at 11:00 A.M. at the SB Session Hall

Resource Person:

1. **Punong Barangay**
2. **Author of the Ordinance**
3. **Treasurer**
4. **Secretary**

The Chair declare that Item NO. 03, under the Referrals is referred to the committee for further study.

COMMITTEE REPORT

ITEM NO. 01: READING AND ADOPTION OF COMMITTEE REPORT:
PROponent: HON. LEO ANGELO T. PORMIDA
Member Committee on Legal Matters, Laws and Privileges.

A PROPOSED RESOLUTION ADOPTING THE MINUTES OF THE COMMITTEE MEETING, CONDUCTED ON MAY 9, 2024 OF THE COMMITTEE ON LEGAL MATTERS, LAWS AND PRIVILEGES, ENVIRONMENTAL PROTECTION AND TOURISM, ON THE REVIEW OF THE PROPOSED RESOLUTION FOR THE TEMPORARY CLOSURE OF THE TIGBAO HOT SPRING/CAMPAGAL/HOT SPRING RESORT IN PURSUANT TO THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES/ COMMUNITY ENVIRONMENT AND NATURAL RESOURCES OFFICE. **INVESTIGATION REPORT RE: HAZARD ASSESSMENT AND EVALUATION OF TIGBAO HOT SPRING LOCATED IN BARANGAY RUBAS-CROSSING JARO, LEYTE.**

Hon. Pormida, moves the above proposed resolution, seconded by Hon. Altres, Hon. Aure, and then the Chair declare the plenary discussion.

Hon. Pormida request Ms. Maria Ana Horca-SB/LSS to read the committee report, and after the reading of the committee report the Chair asks from the floor for any corrections/amendments to the committee report and hearing none, request Hon. Pormida to offer the final motion.

Hon. Pormida took the floor and then moves the above proposed resolution and it was duly seconded en masse.

And then the Chair declared that Item NO. 01, under the Committee Report has been move, carried and then approved en masse by the Body.

CALENDAR OF BUSINESS

A. UNFINISHED BUSINESS:

ITEM NO. 01: EXECUTIVE AGENDA:
PROPONENT – HON. LANDILINO T. KATANGKATANG
Chairman Committee on Environmental Protection

A PROPOSED RESOLUTION ADOPTING SANGGUNIANG BARANGAY RESOLUTION NO. 15, SERIES OF 2024, DATED FEBRUARY 3, 2024 OF BARANGAY HIBUNAWON, AND INTERPOSING NO OBJECTION TO THE SAND AND GRAVEL INDUSTRIAL PERMIT APPLICATION OF MR. WALTER C. SY, LOCATED IN MINULHO RIVER, BARANGAY HIBUNAWON JARO, LEYTE.

The Chair gives the floor to Hon. Katangkatang, for his comment. Hon. Katangkatang suggest that the proposed resolution should be referred first to the committee for review and suggest to conduct a committee meeting on **May 16, 2024 (Thursday) at 2:00 P.M. at the SB Session Hall, and request further to send letter of invitation to Mr. Walter C. Sy, and to bring with him the following:**

- 1. Site Map/Survey Plan**
- 2. Tax Declaration of the Property**

And then after the Chair declared that Item NO. 01, under the unfinished business is referred to the committee for review.

B. BUSINESS FOR THE DAY:

ITEM NO. 01: PROPONENT: HON. LANDILINO T. KATANGKATANG
Chairman Committee on Environmental Protection

A PROPOSED RESOLUTION ADOPTING SANGGUNIANG BARANGAY RESOLUTION NO. 08, SERIES OF 2024, DATED JANUARY 6, 2024, OF BARANGAY SAN AGUSTIN, AND “**INTERPOSING NO OBJECTION**” TO THE SAND AND GRAVEL EXTRACTION OPERATION PERMIT APPLICATION OF KINJAP ROCK INDUSTRIES TO EXTRACT SAND AND GRAVEL AT POWER INTAKE ONE AND POWER INTAKE TWO OF PRIMEWATER-LEYTE METROPOLITAN WATER DISTRICT (**LMWD**).

RESOURCE PERSON:

1. Jenny Lind R. Genoreng - Kinjap
2. Resty Lebnia - Kinjap
3. Gerundio N. Calabria - LMWD

The Chair recognizes the resource persons, and then after give the floor to Hon. Katangkatang.

Hon. Katangkatang took the floor and then moves the above proposed resolution, and it was duly seconded by Hon. Altres, Hon. Emnas and Hon. Aure

And then after the Chair declared for plenary discussion of the above proposed legislative measure.

The Chair further said that the proposed resolution has been partially been discussed in the previous session, however, there are still some inquiries to the Kinjap pertaining to their SAG-Extraction/Desiltation Operation in Binahaan River.

** Hon. Elises took the floor and inquire from the contingents of the LMWD if there is a benefit (Royalty) for the LGU-Jaro being the LMWD source of water. The Chair asks from the visitors who could answer the inquiry of Hon. Elises.*

Mr. Gerundio Calabria took the floor, and firstly informed the Body the governing law for Water District/s is P.D. 198 of 1973, a special law that creates the Local Water District, in that special law, there is no provisions for payment of royalty to LGU's who are the water source of the Local Water District, the special law provides only that every Water District will pay an Annual Water Fee to the National Water Board (NWB).

Mr. Calabia continue that before JICA construct the Water Treatment Plant, the Water Intake of the LMWD is located downstream of the Binahaan River which is within the area of Pastrana, and upon completion of the JICA-Project, the Dam-Water Intake and Treatment Plant is presently located upstream of the river which is within the jurisdiction Brgy. San Agustin, of Jaro, Leyte.

In so far, as the water sources of the LMWD is concerned, based on the records of the LMWD it is Binahaan River along the peripheries of Dagami, Pastrana and Jaro.

And pertaining to the inquiry of Hon. Elises if the LGU-Jaro is entitled to receive Royalty, it would still be subject for inquiry at the Office of the Government Corporate Council which is under the Department of Justice.

** Hon. Pormida opines that in relation to the inquiry of Hon. Elises address to Mr. Calabia, if LGU-Jaro is entitled to receive royalty in the water distribution operation of the LMWD, apprises the Body that there is also a law that provides, "all rivers and creeks within the territorial jurisdictions of a municipal government is solely and exclusively owned by the LGU"; therefore, on his view the LGU as the water source, (which is for the utilization of natural resources-water) within the jurisdiction of the LGU, entitles a share on the income from the use, development and water distribution operation of the local water district.*

Further, Hon. Pormida request from Mr. Calabia to provide the Sanggunian a copy of the resolution/opinion of the office of the Government Corporate Council, when already available, for the SB to know the reason that the LGU could not receive a royalty from the LMWD on the development/use of the natural resources (water) within the territorial jurisdiction of LGU-Jaro.

Mr. Calabia assures the Body that the LMWD will reiterate the inquiry on whether or not LGU-JARO is entitled to receive royalty as the water source of the LMWD.

Hon. Pormida, thanks Mr. Calabia for his assurance, and then asks if the LMWD and Kinjap has an annual agreement to desilt the Binahaan River.

Mr. Calabia reply that every time there is a job order to desilt the river, there is always a contract the previous is in 2023 and for this current year of 2024.

Further Mr. Calabia informed also the Body that the purpose of the regular desiltation of the river is to extract raw materials (ex. Accumulated SAG, boulders, logs and other foreign materials), so that there will be a free flow of water, without contaminations to make the water safe and potable to the consumers.

The desiltation operation of Kinjap covers 1.0 kilometers radius reckoned from the Dam-Water Intake and Treatment Plant, it is usually done after flash floods to remove the accumulated sand bars upstream of the Binahaan River which obstruct the free flow of water.

According to Mr. Calabia, the contract between Kinjap and LMWD expires once the volume of SAG/per contract has been extracted already, and a new contract will be executed when there is a need to desilt the river again.

Hon. Emnas speaks out that during the time of Manager Cayo Emnas, the royalty has been the subject for claim by the LGU; however, the LGU-Jaro has been told by the LMWD that based on its records the source of water of the LMWD is Pastrana, which is downstream of the Binahaan River, it is a public knowledge that the DAM-Water Intake and the Water Treatment Plant is located within the jurisdiction of Barangay San Agustin, Jaro, Leyte, the flow of water is coming upstream of the river, it follows that the water source of LMWD is Jaro, not Pastrana.

Mr. Calabia speaks out that the question of Hon. Emnas pertaining to jurisdiction of the water source, is likewise related to the question of Hon. Pormida, the issue will be inquired also from the Office of the Government Council (Department of Justice), and from COA to prevent disallowance for wrongful payment of royalty, and assured the Sanggunian that copy of the resolution/opinion of the council will be provided to the Sangguniang Bayan.

The Chair asks from Kinjap representatives how long it will take to extract the accumulated SAG formation in the river, and the volume of SAG to be extracted.

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Ms. Genoreng reply that before Kinjap conduct the SAG Extraction operation, the Mines and Geosciences Bureau (MGB) conduct an ocular inspection on the area were the SAG-Extraction/Desiltation will be conducted, in order to determine the SAG deposits, and with regard to the volume of SAG to be extracted, it is provided in the contract between Kinjap and LMWD.

Hon. Katangatang opines and for the information of the Body said that in Article 2.1 of the contract provides that the SAG-Extraction is for a period of 200 days from Mondays to Sundays, and the volume of SAG to be extracted is 13,000 cu. meters, and then asks from Mr. Calabia that when the volume of SAG provided in the contract has been fully extracted already, Kinjap will no longer be allowed to continue its operations.

Mr. Calabia reply that if the 13,000 cu. meters of SAG has been fully extracted, Kinjap will stop its operation; however, if there are still accumulated SAG in the river, it will be subject for a new contract.

Hon. Pormida, ask from Mr. Calabia on the previous LMWD contracts with Kinjap, how many per year. Mr. Calabia reply once a year only.

Hon. Altres make a clarification in Article 2 to Article 3, the period of the contract is one year, but the SAG-Extraction Operation will be 200 days only, and then ask Mr. Calabia to explain the provisions for it seems contradicting.

Mr. Calabia reply that the usual contract between Kinjap and LMWD is for one year, but Kinjap has to conduct/finish their SAG-Extraction within 200 days only. The remaining days is allotted if there is stoppage in the operations due for some unavoidable circumstances.

Hon. Salgado opines and request from Mr. Calabia to explain further why the water source of LMWD is recorded within the jurisdiction of Pastrana, Leyte, considering that the water source is coming upstream of the river, and the dam-water intake and treatment plant is located in Barangay San Agustin within the jurisdiction of the LGU-Jaro.

Mr. Calabia, opines that during the incumbency of Manager Cayo Emnas in the LMWD and before Typhoon Pureng in November 5, 1991, the Dam-Water Intake and Treatment Plant A & B is located in Brgy. Tingib, Pastrana, Leyte, after Typhoon Pureng, the LMWD received an assistance from JICA for the water development and upgrading the water facilities and recommend also to the LMWD that the Dam-Water Intake and Water Treatment Plant should be located at a higher elevation, considering that the water distribution of LMWD is operated by gravity, that is why the Dam for the Water Intake and the Treatment Plant has been transferred and constructed upstream of the Binahaan River which is presently located in Brgy. San Agustin, Jaro, Leyte.

Hon. Salgado further ask from Mr. Calabia if the LGU-JARO has been notified/consulted on the plan of the LMWD to construct the Dam-Water Intake and Treatment Plant within the area of Brgy. San Agustin, and is their documents required from LMWD to be secured from LGU-Jaro (ex. Building Permit) before LMWD/JICA could construct the water facilities.

Mr. Calabia reply that before constructing the water facility the LMWD processed the necessary documents, from national government institution (ex. Water Allocations Permit, issued by the National Irrigation Administration-NIA), the LGU and the barangay has been notified on the proposed construction of the water facility and its water operation.

Mr. Calabia further said that pertaining to the building permit, considering that during that time the LGU-Jaro Engineering Office cannot issue the permit, which one of the mandatory requirements of JICA for the assistance, the LMWD secured the building permit in Cebu City, sometime in the Year 1993.

Hon. Salgado opines that there is provision that in utilization of natural resources, the host LGU is entitled to a share in the operation/income in the form of a royalty, (ex. Brgy. Lim-aw received royalty for the development of Geothermal Energy in their area).

In the case of Jaro it is utilization and development of water which is also a natural resource, therefore on his opinion the LGU is entitled to claim benefit from LMWD in the form of a royalty.

The Chair opines and suggest to the Body that the Sanggunian should resolved first Item NO. 01, under the business for the day, which is the approval of the SAG-Extraction/Desiltation Operation of KINJAP in Barangay San Agustin in Binahaan River, the issue on the claim for royalty from LMWD it would require a rigid study and longer deliberations, and it could be table in future SB sessions.

Hon. Pormida took the floor and then ask from Kinjap the following:

1. For how long Kinjap have been in the desiltation contract with the LMWD;
2. Is Kinjap aware that the area where the SAG-desiltation will be conducted is within the jurisdiction of Jaro;
3. For how long Kinjap on the business as SAG-concessionaires.

Ms. Jenny Lind R. Genoreng-Kinjap representative reply that Kinjap have been in job-contract for the SAG-Desiltation just last year (2023); and to the jurisdiction on the area were the desiltation is to be conducted, they have no knowledge for they only rely with the LMWD, and Kinjap is on the SAG business for around 10 years.

Hon. Pormida advise Ms. Genoreng that Kinjap has that responsibility to know/verify on whose jurisdiction the area where SAG-extraction will be operated, just like in this case, if the MGB did not write to Kinjap, that they have to secure a favorable endorsement from the SB of Jaro, Kinjap will not come to Jaro.

Hon. Pormida further ask Ms. Genoreng that under par. E, page 1, of the contract, ask if Kinjap is willing to comply/pay the necessary regulatory fees, for the Municipal SAG Office have computation already the fees to be settled by Kinjap.

Ms. Genoreng reply that Kinjap is willing to pay the necessary regulatory fees, due to Jaro, and the Corporation President will be notified pertaining to this matter.

Hon. Pormida opines considering that there is an assurance and willingness of Kinjap to settle/pay the necessary regulatory fees due to Jaro, he has no more question.

With no further discussion, the Chair request Hon. Katangkatang to offer the final motion and it was duly seconded en masse.

And then after the Chair declared that for Item N0. 01, under the business for the day it has been moved, carried and then approved en masse by the August Body.

ITEM N0. 02: APPROVAL ON THIRD AND FINAL READING OF ORDINANCE NO. 24, SERIES OF 2024. SPONSORED BY: HON. LEO ANGELO T. PORMIDA-CHAIRMAN COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS, TO WIT:

**ORDINANCE NO. 24
SERIES OF 2024.**

***"THE 2024 REVISED REVENUE CODE OF THE MUNICIPALITY OF
JARO, LEYTE.***

The Chair asks from the Body if there are minor amendments to the ordinance, before the final motion, and no one signify, request Hon. Pormida to offer the final motion.

Hon. Pormida took the floor and said if there are no more clarifications, amendment/s to the proposed ordinance, moves for its approval under the third-and-final-reading, which was duly seconded en masse by all SB members present.

And then after the Chair declared that Ordinance N0. 24, Series of 2024, otherwise known as "The Revised Revenue Code of the Municipality of Jaro, Leyte, has been moved, Carried and Approved en masse by the August Body.

OTHER MATTERS:

1. *Hon. Pormida informed the Body that he has requested the SB/LSS for the xerox copy of the 2023 Audit Report, and all sb members have been provide the copy, and suggest to the SB members to find the time to read the COA Audit Report, for there is a negative COA observation that the financial records of the MBO, MACCO and MTO does not tally.*

The Chair opines and encourage the SB members to read the 2023 COA's Audit Report, for the SB members to have idea on the fiscal management of the LGU, Audit Observation and recommendation of COA.

2. *Hon. Pormida proposed a resolution as follows:*

A PROPOSED RESOLUTION REQUIRING THE MUNICIPAL BUDGET OFFICER, MUNICIPAL ACCOUNTANT, AND THE MUNICIPAL TREASURER TO SUBMIT TO THE SANGGUNIANG BAYAN EVERY QUARTER THE CONSOLIDATED SUMMARY OF INCOME AND EXPENDITURES OF THE LGU-JARO.

Move by Hon. Leo Angelo T. Pormida, seconded en masse.

3. *Hon. Katangkatang proposed a congratulatory resolution as follows:*

"A PROPOSED RESOLUTION CONGRATULATING CHARLIE RONDINA OF BARANGAY BUENAVISTA, JARO, LEYTE, FOR WINNING IN "THE MUAY THAI WORLD MUAY THAI CHAMPION", (CENTRAL FIGHT FEST), HELD IN CENTRAL 1-CITY SHAH ALAM, SELANGOR, THAILAND

Moved by Hon. Katangkatang, seconded en masse.

4. *The Chair proposed also a congratulatory resolution as follows:/moved en masse/seconded.*

- a. "PROPOSED RESOLUTION CONGRATULATING SHANN YSVEN A. MERCADO AND ARGIELLE ANGELO R. ANG, GOLD MEDALIST IN BADMINTON DOUBLES, ELEMENTARY CATEGORY, IN THE 2024 EVRAA HELD IN ORMOC CITY"

The proposed resolution has been moved en masse and seconded en masse.

5. *Hon. Pormida informed the Body that the materials for the repairs of the SB Building is already available, and asks when would be the repair works will start.*

The Chair opines the SB would inquire from the Engineering or General Services Office, when will be the repair job be started.

And with no more business to be transacted, on motion to adjourn by Hon. Gualberto V. Elises, duly seconded en masse, the Chair declared the 82nd SB Regular Session adjourned at 1:48 P.M.

EXCERPT RESOLUTION/ORDINANCE:

ITEM NO. 01. PROPONENT: HON. LEO ANGELO T. PORMIDA
Member Committee Legal Matters, Laws and Privileges

RESOLUTION NO. 2024-434

A RESOLUTION ADOPTING THE MINUTES OF THE COMMITTEE MEETING CONDUCTED ON MAY 9, 2024 OF THE COMMITTEE ON LEGAL MATTERS, LAWS AND PRIVILIGES, ENVIRONMENTAL PROTECTION AND TOURISM TO REVIEW THE PROPOSED RESOLUTION FOR THE TEMPORARY CLOSURE OF THE TIGBAO HOT SPRING/CAMPAGAL HOT SPRING RESORT IN PURSUANT TO THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES/ COMMUNITY ENVIRONMENT AND NATURAL RESOURCES OFFICE INVESTIGATION REPORT, RE: HAZARD ASESMENT AND EVALUATION OF TIGBAO HOT SPRING LOCATED IN BARANGAY RUBAS, JARO, LEYTE.

NOW, THEREFORE, on motion of Honorable Leo Angelo T. Pormida, Member Committee on Legal Matters, Laws and Privileges, duly seconded en masse by the Honorable Members present, this Sangguniang Bayan-

RESOLVED, AS IT IS HEREBY RESOLVED TO ADOPT THE MINUTES OF THE COMMITTEE MEETING CONDUCTED ON MAY 9, 2024 OF THE COMMITTEE ON LEGAL MATTERS, LAWS AND PRIVILIGES, ENVIRONMENTAL PROTECTION AND TOURISM TO REVIEW THE PROPOSED RESOLUTION FOR THE TEMPORARY CLOSURE OF THE TIGBAO HOT SPRING/CAMPAGAL HOT SPRING RESORT IN PURSUANT TO THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES/ COMMUNITY ENVIRONMENT AND NATURAL RESOURCES OFFICE INVESTIGATION REPORT, RE: HAZARD ASESSMENT AND EVALUATION OF TIGBAO HOT SPRING LOCATED IN BARANGAY RUBAS, JARO, LEYTE;

RESOLVED FINALLY, a copy of this resolution be furnished the Municipal Mayor, and to other concerned offices for their information and guidance.

APPROVED ON MAY 13, 2024.

ITEM NO. 02. PROPONENT: HON. LANDILINO T. KATANGKATANG
Chairman Committee on Environmental Protection

RESOLUTION NO. 2024- 435

A RESOLUTION ADOPTING SANGGUNIANG BARANGAY RESOLUTION NO. 08, SERIES OF 2024, DATED JANUARY 6, 2024, AND **"INTERPOSING NO OBJECTION"** TO THE SAND AND GRAVEL EXTRACTION OPERATION OF KINJAP ROCK INDUSTRIES AT POWER INTAKE ONE AND POWER INTAKE TWO OF PRIMEWATER-LEYTE METROPOLITAN WATER DISTRICT (LMWD).

WHEREAS, presented to the Sangguniang Bayan by the Committee on Environmental Protection, Barangay Resolution NO. 08, S. 2024, Dated: January 6, 2024 of the Sangguniang Barangay of San Agustin Jaro, Leyte **"interposing no objection"** to the Sand and Gravel Extraction Operation of Mr. Ruben Hernandez/President of Kinjap Rock Industries, located in Binahaan River, Barangay San Agustin Jaro, Leyte;

WHEREAS, after a thorough and extensive deliberations in the plenary, and based on the authenticity of the documents submitted by the applicant to support his SAG-Extraction Permit Application, **the Sangguniang Bayan resolves to "interpose no objection" to the Sand and Gravel Extraction Operation of Mr. Ruben Hernandez/President of Kinjap Rock Industries, located in Binahaan River, Barangay San Agustin Jaro, Leyte.**

NOW THEREFORE, on motion presented by Honorable Landilino T. Katangkatang, Chairman Committee on Environmental Protection, duly seconded en masse by the Honorable Members present, this Sangguniang Bayan-

RESOLVED, AS IT IS HEREBY RESOLVED TO ADOPT SANGGUNIANG BARANGAY RESOLUTION NO. 08, SERIES OF 2024, DATED JANUARY 6, 2024, AND **"INTERPOSING NO OBJECTION"** TO THE SAND AND GRAVEL EXTRACTION OPERATION OF KINJAP ROCK INDUSTRIES AT POWER INTAKE ONE AND POWER INTAKE TWO OF PRIMEWATER-LEYTE METROPOLITAN WATER DISTRICT (LMWD);

RESOLVED FURTHER, that it is understood that Mr. Ruben Hernandez, **shall adhere and be compliant** of the following:

1. *With all the rules and regulations, contained in the Environmental Compliance Certificate (ECC), promulgated and which would be issued to him by the Mines and Geosciences Bureau (MGB) of the Department of Environment and Natural Resources (DENR)-Regional Office No. VIII;*
2. *The terms and conditions contained on his SAG Permit issued by the MGB/DENR and/or Provincial Government, as the case maybe on the conduct of his SAG-Extraction Operation at Power Intake One and Power Intake Two of Primewater-Leyte Metropolitan Water District (LMWD) in that barangay;*
3. *The provisions in Section 1, Section 2 of Article 1, Book VI of the "Revised Revenue Code of Jaro, Leyte"-Regulatory Fees on Sand and Gravel Extraction; and Sub-par. 1 and 3 of Section 3- Administrative Provisions of Article 1, Book VI of the Code.*

RESOLVED FINALLY, copy of this resolution be furnished to the Municipal Mayor, the Municipal Treasurer, the Municipal Licensing Officer, the Provincial Sand and Gravel Office, Capitol Complex, Tacloban City, the Mines and Geosciences Bureau (MGB) of the Department of Environment and Natural Resources (DENR)-Regional Office No. VIII, Tacloban City, the Sangguniang Barangay of San Agustin, and **Mr. Ruben Hernandez/President of Kinjap Rock Industry Corporation**, and to other concerned government agencies, offices and/or instrumentalities for their information and guidance.

APPROVED ON MAY 13, 2024.

ITEM NO. 03. PROPONENT: HON. LEO ANGELO T. PORMIDA
Chairman Committee on Finance, Budget and Appropriations

RESOLUTION NO. 2024- 434

A RESOLUTION REQUIRING THE MUNICIPAL BUDGET OFFICER, MUNICIPAL ACCOUNTANT, AND THE MUNICIPAL TREASURER TO SUBMIT TO THE SANGGUNIANG BAYAN EVERY QUARTER THE CONSOLIDATED SUMMARY OF INCOME AND EXPENDITURES OF THE LGU-JARO.

WHEREAS, presented to the body by Honorable Leo Angelo T. Pormida, Chairman Committee on Finance, Budget and Appropriations for approval of the Sangguniang Bayan, is a proposed resolution requiring the Municipal Budget Officer, Municipal Accountant, and the Municipal Treasurer to submit to the Sangguniang Bayan every quarter the Consolidated Summary of Income and Expenditures of the LGU-JARO;

WHEREAS, it is a valid opinion of this August Body, that the aforesaid financial report will enable the Sangguniang Bayan to know the summary of all revenues collected and funds received in pursuant to the estimated local income for the Budget Year C.Y. 2024, including the balances of appropriations the disbursements of such funds in every quarter;

NOW, THEREFORE, on motion of Honorable Leo Angelo T. Pormida, Chairman Committee on Finance, Budget and Appropriations, duly seconded en masse by the Honorable Sanggunian Members present, this Sangguniang Bayan-

RESOLVED, AS IT IS HEREBY RESOLVED TO REQUIRE THE MUNICIPAL BUDGET OFFICER, MUNICIPAL ACCOUNTANT, AND THE MUNICIPAL TREASURER TO SUBMIT TO THE SANGGUNIANG BAYAN EVERY QUARTER THE CONSOLIDATED SUMMARY OF INCOME AND EXPENDITURES OF THE LGU-JARO.

RESOLVED FINALLY, a copy of this resolution be furnished the Municipal Mayor, MBO, MACCO, MTO and to other concerned offices for their information.

APPROVED ON MAY 13, 2024.

ITEM NO. 04. PROPONENT: HON. LANDILINO T. KATANGKATANG
Chairman Committee on Environmental Protection

RESOLUTION NO. 2024- 137

"A RESOLUTION CONGRATULATING CHARLIE RONDINA OF BARANGAY BUENAVISTA, JARO, LEYTE, FOR WINNING "THE MUAY THAI WORLD MUAY THAI CHAMPION", (CENTRAL FIGHT FEST), HELD IN CENTRAL 1-CITY SHAH ALAM, SELANGOR, THAILAND

WHEREAS, Mr. Charlie Rondina who is from Jaro, Leyte has won in "**THE MUAY THAI WORLD MUAY THAI CHAMPION**", (**CENTRAL FIGHT FEST**), on April 28, 2024, held in Central 1-City, Shah Alam. Selangor, Thailand;

WHEREAS, Mr. Charlie Rondina in winning as the Champion in the Kick Boxing, proved for his hard work and dedication in the field of sports which would serve as an inspiration to the young constituents of Jaro, Leyte;

WHEREAS, this Sangguniang Bayan recognizes his strong determination to succeed on his chosen field of endeavor as evidenced by his remarkable achievement, and hope that this will encourage his fellow Jaronians to follow his example;

NOW, THEREFORE, on motion of **Honorable Landilino T. Katangkatang**, duly seconded en masse by the Sangguniang Bayan Members present, be it-

RESOLVED, AS IT IS HEREBY RESOLVED TO CONGRATULATE CHARLIE RONDINA OF BARANGAY BUENAVISTA, JARO, LEYTE, FOR WINNING "THE MUAY THAI WORLD MUAY THAI CHAMPION", (CENTRAL FIGHT FEST), HELD IN CENTRAL 1-CITY SHAH ALAM, SELANGOR, THAILAND;

RESOLVED FINALLY, let copy of this resolution be furnished to the Municipal Mayor, Charlie Rondina for their information.

APPROVED ON MAY 13, 2024.

ITEM NO. 05. PROPONENT: HON. JONELL MARTIN A. QUE
Vice Chairman Committee on Youth, Sports and Development

RESOLUTION NO. 2024- 438

A RESOLUTION CONGRATULATING SHANN YSVEN A. MERCADO AND ARGIELLE ANGELO R. ANG, GOLD MEDALIST IN BADMINTON DOUBLES, ELEMENTARY CATEGORY, IN THE 2024 EVRAA HELD IN ORMOC CITY”

WHEREAS, Shann Ysven A. Mercado and Argielle R. Ang has won the Gold Medal in the Badminton Doubles-Elementary Category in the 2024 EVRAA held in Ormoc City;

WHEREAS, Shann Ysven A. Mercado and Argielle R. Ang in winning as the Gold Medalist, in the Badminton Doubles-Elementary Category, proved for their hard work and dedication in the field of sports, which would serve as an inspiration among the young generations;

WHEREAS, this Sangguniang Bayan recognizes their strong determination to succeed on their chosen field of endeavor as evidenced by their remarkable achievement, and hope that this will encourage their fellow youth to follow their example;

NOW, THEREFORE, on motion en masse, duly seconded en masse by the Sangguniang Bayan Members present, be it-

RESOLVED, AS IT IS HEREBY RESOLVED TO CONGRATULATE SHANN YSVEN A. MERCADO AND ARGIELLE ANGELO R. ANG, GOLD MEDALIST IN BADMINTON DOUBLES, ELEMENTARY CATEGORY, IN THE 2024 EVRAA HELD IN ORMOC CITY;

RESOLVED FINALLY, let copy of this resolution be furnished to the Municipal Mayor, Shann Ysven A. Mercado, Argielle R. Ang, and the Coach Genevive B. Dionaldo for their information.

APPROVED ON MAY 13, 2024.


ITEM NO. 06-APPROVAL ON THIRD-AND-FINAL-READING OF ORDINANCE NO.24, SERIES OF 2024.
PROPONENT: HON. LEO ANGELO T. PORMIDA-CHAIRMAN COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS:

**ORDINANCE NO. 24
SERIES OF 2024**

**“THE REVISED REVENUE CODE OF THE MUNICIPALITY OF
JARO, LEYTE”**

(Moved and duly seconded en masse)

I HEREBY CERTIFY, to the correctness of the foregoing records of the proceedings.


NICOMEDES R. BORJA
Secretary to the Sanggunian
(Board Secretary V)

CONCURRED:



HON. JONEL MARTIN A. QUE
SB Member


HON. LANDILINO KATANGKATANG
SB Member


HON. JULIAN L. EMNAS
SB Member


HON. FRANCISCO R. ALTRES
SB Member/Majority Floor Leader


HON. LEO ANGELO T. PORMIDA
SB Member


HON. GUALBERTO V. ELISES
SB Member/Presiding Officer Pro-Tempore

Page 35 of 35 Pages
MINUTES OF THE 82nd SB REGULAR SESSION
HELD ON MAY 13, 2024.


HON. ALEXANDER N. SALGADO
SB Member


HON. REY P. AURE
SB Member


HON. PEDRO B. TAÑALA, JR.
SB Member/LIGA FED.-President


HON. VIANCA MAE N. FAMILAR
SB Member/SK FED.-President

ATTESTED:


HON. RODRIGO C. ARBAS
Municipal Vice-Mayor
SB Presiding Officer

APPROVED:


HON. JASSIE LOU TAÑALA
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Jaro
Corner Del Carmen and Real Streets
Jaro, Leyte

OFFICE OF THE
MUNICIPAL VICE MAYOR

RECEIVED

SIGNATURE: *Gi*
DATE/TIME: 3-14-24 / 8:18 a.m.

MINUTES OF THE PUBLIC HEARING CONDUCTED ON MARCH 1, 2024 OF THE PROPOSED ORDINANCE NO. 24 SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017 OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE".

The Public Hearing started at 9:18 in the morning, March 01, 2024 with a prayer and thereafter, the singing of the National Anthem. It was attended by the Barangay Chairman of the Municipality of Jaro, Business Sectors, Resource Persons and other concerned people.

Hon. Leo Angelo T. Pormida, the Chairman of the Committee on Finance, Budget and Appropriation extended his greetings to all the Barangay Chairman Business Sectors, Resource Persons, and other concerned people who attended the public hearing.

Hon. Pormida said that the status of this proposed ordinance it was already done in first reading, it was tackled already at the committee level. During the committee level it was attended by the presence of the Sangguniang Bayan Members and Department Heads.

Hon. Pormida told that this proposed ordinance come to the stage of Public Hearing. He took this opportunity because all the Barangay Chairman were present, they can relay this in their respective barangays about this proposed ordinance.

Hon. Pormida read and discussed the Chapter 1 General Provisions, Article I Short Title and Scope. Article II Construction of Provisions, Article III, Definition of Terms. Chapter II, Taxes on Business. Article I Graduated Tax on Business. Article II Other Taxes on Business, Article III, Situs of Taxes, Article IV Payment of Business Taxes, Article V Presumptive Income Level. Chapter III Permit and Regulatory Fees. In Article I Mayor's Permit Fee on Business. Article II Fees for Sealing and Licensing of Weights and Measures, Article III Building Permit, Article IV Local Regulatory Fees imposed by the Bureau of Fire Protection.

The Bureau of Fire Protection said Electrical Inspection fee per: Fire safety and inspection fee imposed to every establishment computation of fees is 10% suggested to change to 15% of the annual license or fees imposed by local government unit.

Hon. Pormida continued reading and discussed Article V, Permit Fee for Zoning/Locational Clearance, Article VI Permit Fees on Tricycle Operation, Article VII Permit Fees for Habal Habal Operators, Article VIII Permit Fess on Pedaled Tricycle, Article IX Franchise Fee, Mayor's Permit Fee for cockpit owners/operators/licensees/ promoters and cockpit personnel. Article X Special Permit Fee for Cockfighting, Article XI Permit fee on Occupational or Calling not Requiring Government Examination. Article XII Registration and Transfer Fees on Large Cattle and other Domesticated Animals. Article XIII Fees on Impounding of Astray Animals, Article IV Cart or Sledge Registration Fee, Article XV Permit Fee on Carretela or Calesa. Article XVI Permit Fee for Agricultural Machinery and other Heavy Equipment, Article XVII Permit and Inspection Fee on Machineries and Engines. Article XVIII Regulatory Fee and Permit Fee for the Storage of Flammable and Combustible Materials. Article XIX Permit Fee for Temporary Use of Roads, Streets, sidewalk, alleys, Patios, Plazas and Playgrounds. Article XX Permit Fee for Excavation.

Hon. Pormida asked if they have any questions or clarifications regarding this matter.

Engr. Pempee Quinones Municipal Engineer added Section I Imposition of fee. Kinds of Imposition.

Letter A. for crossing streets with concrete pavement Inspection and verification fee 100.00 pesos. For crossing concrete pavement with minimum dimension 0.20m width x 6.0m length x 0.40m depth (0.24 cubic meters) 1,000.00 pesos. Additional charges in excess of minimum requirements/ cubic meter. All concrete pavement cut shall be backfilled and restored by the requesting agency or private company. Electronic fees installation of poles used for electronics and communications services and other use 1,000.00 pesos.

E. Plumbing Fees. Number 1. Installation Fees, one unit compose of one water closet, two floor drains, one lavatory, one sink with three ordinary traps, 3 faucets and 1 shower head, a partial part thereof shall be charge as that of the cost of a whole unit, 24.00 pesos.

F. Electronic Fees. Number 2. Broadcast station for radio and TV for both commercial and training purposes. CATV headed, transmitting / receiving/ relay radio and broadcasting communication stations, communication centers, switching centers. Operation and/or maintenance centers, call centers, cell sites, equipment silos/ shelters and other similar locations/ structures used for electronics and communication services, including those used for navigational aids, radar, telemetry, test and measurements, global positioning and personnel/ vehicle location. Number 3. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin chargers, location or direction-finding system, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x ray, scanners ultra sound and other apparatus/ equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically controlled apparatus or devices, whether located indoors or outdoors.

Hon. Pormida continued reading and discussed Article XXI, Permit Fee on Circus and other Parades. Article XXII Permit Fee for the conduct of group activities. Article XXIII Permit Fee on Film Making. Chapter IV Service Fees. Article I Secretary's Fee. Article II Assessor's Fee.

Municipal Assessor's Officer Mrs. Nelia M. Baltazar added Article II Assessor's Fees. Section I. Imposition of Fees. Services / Documentary Request.

3. Annotation of Deed of Mortgage	-	200.00
001	3,000,000.00	- 1,000.00
6,000,001.00.....	6,000,000.00	- 1,500.00
6,000,001.00.....	9,000,000.00	- 2,000.00
9,000,001.00.....	12,000,000.00	- 2,500.00
12,000,001.00.....	15,000,000.00	- 3,000.00
15,000,000.00.....	25,000,000.00	- 4,500.00
25,000,000.00.....	50,000,000.00	- 6,500.00
10. Certification of Total Land Holdings	-	300.00
11. Cancellation of mortgage	-	750.00
12. Notice of Lis Pendens	-	750.00
13. Miscellaneous	-	130.00
14. Adverse Claim	-	500.00
15. Segregation Fee		
16. Consolidation of T.D		
Three (3) Lots	-	500.00
Agricultural and Industrial Land		
9 hectares and above	-	1,000.00

Municipal Civil Registrar Officer Mrs. Phiela Q. Tesado revised the amount Article III Local Civil Registry Fees. Section 1. Imposition of Fees.

A: Marriage Related Fees:

1. Application Fee, 200.00 pesos change to 400.00 pesos

2. Licensure Fee, 100.00 pesos change to 150.00 pesos
3. Socialization Fee, 600.00 pesos changed to 700.00 pesos
4. Family Planning/marriage counseling certificate fee, 300.00 pesos change to 500.00 pesos
- Reconstruction of marriage contract, 200.00 pesos change to 130.00 pesos

B. Birth Related Fees:

2. Certified true copy of birth:
 - for travel abroad 100.00 pesos change to 130.00 pesos
 - endorsement of civil registry document, 300 pesos change to 500 pesos
 - miscellaneous fees 200 pesos change to 300.00
 - Authentication fees 10 copies change to 5 copies from 200 pesos to 300 pesos

Death Related Fees:

1. Certificate of Death from 100 pesos change to 150 pesos
2. Certificate true copy of death certificate from 100 pesos change to 150.00 pesos

For Registration Fee of the following:

1. Legitimation 500 pesos change to 700 pesos
2. Adoption 1,000.00 pesos change to 2,000.00 pesos

In Article IV Police Clearance Fee. According to the Philippine National Police of Jaro there is no change in the payment. It's still the same amount.

Hon. Pormida continue reading Article V Sanitary Inspection Fee, Article VI Service Fees for Health Examination, Article VII Service Fee for Garbage collection, Article VIII, Dog Vaccination Fee, Chapter V Municipal Charges. Article 1, Municipal Health Office Service Fees.

Mrs. Irene S. Salgado from the Municipal Health Office revised some of the amount of Article 1 Municipal Health office Service Fees. Section 1. Imposition of Municipal Hospital Service Fees

A. Medical Fees:

2. Medical /Physical Certificate Fees

- Medico legal/ added court hearing outside Municipality 1,500.00 pesos.
- Physical Injury from 75.00 pesos to 100.00 pesos
- medical certificate/sick leave from 75.00 pesos to 100.00 pesos
- medical certificates/students from 20.00 pesos to 50.00 pesos
- autopsy report from 100 pesos to 150 pesos
- medical certificate/ maternal leave from 75.00 pesos to 150.00 pesos
- return to service from 75.00 pesos to 150.00
- sanitary permit from 60.00 pesos to 200.00 pesos

3. Ambulance Fees:

- outside the Municipality 500 pesos per diesel change to 1,000 pesos per diesel

C. Blood Chemistry:

- fasting blood sugar 120.00 pesos change to 300.00 pesos
- SGPT/ALT from 120 pesos change to 150.00 pesos
- BUA from 150.00 pesos change to 200 pesos

D. Hematology

- Complete Blood Count (CBC) from 50.00 pesos change to 300.00 pesos
- Blood typing from 50.00 pesos changed to 150.00 pesos

- routine analysis from 50.00 pesos change to 110.00 pesos
- cross matching from 50.00 pesos change to 1,800.00 pesos

F. Microbiology

- new born screening (Non PhilHealth) from 650.00 pesos changes to 1,750.00 pesos

H. General Surgical Dressing:

1. Suturing of wound
 - a. suturing from 100 pesos changes 500 pesos.
 - b. circumcision from 200 changes to 500 pesos
 - c. incision and drainage from 200 change to 300 pesos
 - d. catheter and NGT Insertion from 200 change to 500 pesos

Hon. Leo Angelo Pormida continue reading Article II Rentals of Personal and Real Properties Owned by the Municipality, Article III Charges for Parking, Article IV Charges for Use of Waterworks System, Chapter VI Tool Fees or Charges. Article 1 Regulatory Fees on Sand and Gravel Extraction, Article II Regulatory Fees for Large Cattle, Chapter VII Article I Community Tax, Chapter VIII General Administrative Provisions. Article I Collection and Accounting of Municipal Taxes and Other Impositions. Article II Civil Remedies for Collection of Revenues, Article III Taxpayer's Remedies, Article IV Miscellaneous Provisions, Chapter IX General Penal Provisions, Chapter X Final Provisions.

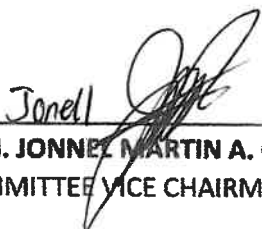
Hon. Leo Angelo T. Pormida asked to the Barangay Chairman, Business Sectors, Resources Persons and other concerned people if they still have something to add about the proposed ordinance. He also asked if they have any recommendations and clarifications regarding this matter.

Having no further discussions and clarifications, the public hearing adjourned at exactly 11:35 in the morning.

I HEREBY CERTIFY as to the correctness of the foregoing records of proceedings.


 JOSEITO B. CORNISTA
 COMMITTEE SECRETARY

CONCURRED BY:

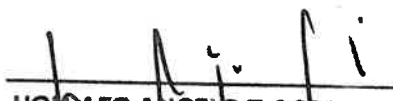

 HON. JONNEL MARTIN A. QUE
 COMMITTEE VICE CHAIRMAN


 HON. ALEXANDER N. SALGADO
 COMMITTEE MEMBER


 HON. FRANCISCO R. ALTRES
 COMMITTEE MEMBER

(absent)
 HON. GUALBERTO V. ELISES
 COMMITTEE MEMBER

APPROVED FOR ADOPTION:



HON. LEO ANGELO T. PORMIDA
COMMITTEE CHAIRMAN
FINANCE, BUDGET AND APPROPRIATION

Date



OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

A PROPOSED ORDINANCE NO. ____, SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE

ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/OFFICE	SIGNATURE
1. HENRY R. MIRANDA	KALINAWAN PUNONG BARANGAY	
2. DESA N. VILERA	PIROGO	
3. MARIA HELDA A. CAMILLER	PALANOC	
4. AURORA G. MENDAZA	BADIANA	
5. ALBERTO S. BARRAZA	LAPAZ	
6. EFREN V. MANMITA	SAN AGUSTIN	
7. NOD D. JARADA	SAGKAHAN	
8. WELFARDO M. PORRER	BRGY. BUNI	
9. DANILO G. RAQUEL	BRGY. UGUISAS	
10. MARITES P. TAMAYO	BRGY. STO NINA	
11. FE H. MORFE	BRGY. PANGE	
12. LUCIANA D. PORJO	BRGY. SARI-SARI	
13. CRISTINA B. CINCO	HOBAG	
14. DIOMEDES T. TAMAYO	HUGSAM	
15. JACKIELINE E. LISCABO	HIBUNAWON	
16. EUFEM L. INDINA	BUEÑAVISTA	
17. ROGER M. NOYO	HIBUCAWAN	
18. ERNESTO T. ENALES	MALORAGO	
19. JOSE MENDAZA	VILLAPAZ	
20. NONITO R. ABALUA	BUKID	



OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

A PROPOSED ORDINANCE NO. ____, SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE

ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
21. <u>Jarl L. Maningo</u>	<u>Canapuan</u>	
22. <u>ZANDRO T. MORABE</u>	<u>DARO</u>	
23. <u>JOSE MENDAZA</u>	<u>VILLAPAZ</u>	
24. <u>Eufem L. Indina</u>	<u>BIENANISTA</u>	
25. <u>DENNIS M. AKINAB</u>	<u>BIAS-ZABALA</u>	
26. <u>Henry Legaspi</u>	<u>OLOTAN</u>	
27. <u>RODOLFO, ROLANDO C.</u>	<u>GAN RODUE</u>	
28. <u>Thelma B. Arguilles</u>	<u>Tourism</u>	
29. <u>Reden B. Badua</u>	<u>TUSA PB</u>	
30. <u>NILRADA C. TAMAYO</u>	<u>Hipnerwan</u>	
31. <u>Tamayo, Redonia</u>	<u>MACAMIP</u>	
32. <u>IM M. SOLAN</u>	<u>POP. I</u>	
33. <u>FINEV T. PABO</u>	<u>BIAS-ZABALA</u>	
34. <u>PELECAR A. MOCABOLA</u>	<u>MAG-ASSO</u>	
35. <u>Edgar S. Arguilles</u>	<u>Burabod</u>	
36. <u>Joseph B. Panoos</u>	<u>San Pedro</u>	
37. <u>Ronald C. Superable</u>	<u>Brgy II Pob</u>	
38. <u>GLICERIA S. SORICO</u>	<u>PP</u>	
39. <u>ANITA A. TAMAYO</u>	<u>PB TINAMBACAN</u>	
40. <u>WILBERT T. MALO</u>	<u>ORGY. III</u>	



OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

A PROPOSED ORDINANCE NO. ____, SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE

ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
41. <u>FELIX D. QUILITALES JR</u>	<u>BRGY 1</u>	<u>[Signature]</u>
42. <u>DELA CRUZ VICTORIO JR</u>	<u>BRGY ATIPULO</u>	<u>[Signature]</u>
43. <u>GIMAYN M. BUSTON</u>	<u>BATANG</u>	<u>[Signature]</u>
44. <u>Ian Paul Mercado</u>	<u>Market Office</u>	<u>[Signature]</u>
45. <u>ROSENDO M. BARRAZA</u>	<u>STA CRUZ</u>	<u>[Signature]</u>
46. <u>JEFFREY CAESAR A. EMNAS</u>	<u>BRGY 4</u>	<u>[Signature]</u>
47. <u>JOEL T. CADREXAY</u>	<u>CAGLAWEN</u>	<u>[Signature]</u>
48. <u>PMSG Joyce Samuel</u>	<u>JARO MPS</u>	<u>[Signature]</u>
49. <u>OJT LC DELA CRUZ, JOHN DELMAR</u>	<u>BRGY ATIPULO</u>	<u>[Signature]</u>
50. <u>SP1 Antekin Larcab</u>	<u>BTR</u>	<u>[Signature]</u>
51. <u>STOZ AYES, MNP</u>	<u>BTR</u>	<u>[Signature]</u>
52. <u>CLOPE C. SALUAT</u>	<u>P.B</u>	<u>[Signature]</u>
53. <u>MARIA ANA A. HORCA</u>	<u>LSC / SBO</u>	<u>[Signature]</u>
54. <u>KRISTINE MAE ADOZ</u>	<u>LSS / SBO</u>	<u>[Signature]</u>
55. <u>Michelle M. Metron</u>	<u>LSS/SBO</u>	<u>[Signature]</u>
56. <u>Hene S. Corneta</u>	<u>MTU</u>	<u>[Signature]</u>
57. <u>Ischito B. Corneta</u>	<u>LT/SBO</u>	<u>[Signature]</u>
58. <u>GINA B. VINEGAS</u>	<u>BISS AFFAIRS</u>	<u>[Signature]</u>
59. <u>Lorellie Reyes</u>	<u>Brgy. B</u>	<u>[Signature]</u>
60. <u>Lira Cabangian</u>	<u>Brgy. 111</u>	<u>[Signature]</u>



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

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ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
61. <u>SPENCER ARROYO</u>	<u>MACANAWAN</u>	<u>[Signature]</u>
62. <u>MARIALAN CHERRY N.</u>	<u>BRGY I Pob.</u>	<u>[Signature]</u>
63. <u>WANG LO</u>	<u>BRGY I</u>	<u>[Signature]</u>
64. <u>JULIE A. CUYUM</u>	<u>BRGY. SANGKAHAN</u>	<u>[Signature]</u>
65. <u>MS. NIUNG T. LIBRADO</u>	<u>BRGY. BUTRICKTA</u>	<u>[Signature]</u>
66. <u>ARLENE N. CORNISTH</u>	<u>BRGY. PANUE</u>	<u>[Signature]</u>
67. <u>JOSEPHINE S. MAROTU</u>	<u>BRGY. Sangkahan</u>	<u>[Signature]</u>
68. <u>MARY JOY S. GEBE</u>	<u>BRGY. Tuba</u>	<u>[Signature]</u>
69. <u>SITERRA MAY T. RAMOS</u>	<u>BRGY. STA. CRUZ</u>	<u>[Signature]</u>
70. <u>John Mark Gallano</u>	<u>BRGY Butri</u>	<u>[Signature]</u>
71. <u>Syrene T. Corzanes</u>	<u>BRGY. I Pob.</u>	<u>[Signature]</u>
72. <u>Josephine G. Tanala</u>	<u>BRGY. Lapaz</u>	<u>[Signature]</u>
73. <u>ALLEN H. ANMAD</u>	<u>BRGY. MACAMP</u>	<u>[Signature]</u>
74. <u>MYRA O. SALONGA</u>	<u>BRGY. BATUG</u>	<u>[Signature]</u>
75. <u>Chay Ricky T.</u>	<u>LSS</u>	<u>[Signature]</u>
76. <u>Martin Alcantara</u>	<u>Poblacion II</u>	<u>[Signature]</u>
77. <u>LORELE GWAN K. RAQUEL</u>	<u>UGUIAD</u>	<u>[Signature]</u>
78. <u>Clifford S. Alle</u>	<u>Pitago</u>	<u>[Signature]</u>
79. <u>FRANCIS MAH A. PAPADO</u>	<u>PAPASAN</u>	<u>[Signature]</u>
80. <u>CHRISTIAN PAUL L. GAYAS</u>	<u>WALINAWAN</u>	<u>[Signature]</u>



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

A PROPOSED ORDINANCE NO. 24, SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE

ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
81. <u>Analya A. Uena</u>	<u>Brgy Atipola</u>	<u>Analya albanido</u>
82. <u>ELISA A. FRIUES</u>	<u>Brgy. Canapuan</u>	<u>Efrin</u>
83. <u>REYNA S. LEGO</u>	<u>Engluwaran</u>	<u>Efrin</u>
84. <u>ELVIRA C. ANGLILLES</u>	<u>STA. CRUZ</u>	<u>Jesuzita</u>
85. <u>MARY JOY G. GEBE</u>	<u>TUBA</u>	<u>Jebengfay</u>
86. <u>ESTRELLA C. VILLALMO</u>	<u>BRGY. SARI-SARI</u>	<u>Jebengfay</u>
87. <u>AMITA P. VERDIN</u>	<u>PALM. HIGUAYAN</u>	<u>Ashlynd</u>
88. <u>JOSEPHINE G. TAWALA</u>	<u>BRGY. LAPAZ</u>	<u>Jamaler</u>
89. <u>ARUENE P. MARQUE</u>	<u>BRGY. HIGUAYAN</u>	<u>Ashlynd</u>
90. <u>ANALYN A. UENA</u>	<u>Brgy Atipola</u>	<u>Analya albanido</u>
91. <u>MILFREDA C. TATAYO</u>	<u>BRGY. HIGUAYAN</u>	<u>Milfreda</u>
92. <u>Paul Pomer</u>	<u>Sta. Cruz</u>	<u>Jebengfay</u>
93. <u>Jesusa P. Pata</u>	<u>Brgy I</u>	<u>Pata</u>
94. <u>EMMA B. TROTA</u>	<u>Brgy BAYAS</u>	<u>Emma</u>
95. <u>RIZZA B. ALLANAM</u>	<u>BRGY. ALAHAG</u>	<u>Rizza Allanam</u>
96. <u>DAISY C. CAMILLER</u>	<u>Brgy III</u>	<u>Daisy C. Camiller</u>
97. <u>KAROL M. PEDERI</u>	<u>Brgy II</u>	<u>Karol M. Pederi</u>
98. <u>Jenette G. Avonita</u>	<u>Brgy. Canapuan</u>	<u>Jenette</u>
99. <u>MARILYN D. CLON</u>	<u>II Pab.</u>	<u>Marilyn D. Clon</u>
100. <u>AREAS, NICOL G.</u>	<u>BRGY. MUGNIT</u>	<u>Nicol G. Areas</u>



Republic of the Philippines
 PROVINCE OF LEYTE
 MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

A PROPOSED ORDINANCE NO. _____, SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE

ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
101. <u>LESTER L. CUNTA</u>	<u>HABA SAN</u>	<u>[Signature]</u>
102. <u>Dwena Gariando</u>	<u>MACOPA</u>	<u>[Signature]</u>
103. <u>Jasmine Layson</u>	<u>MACOPA</u>	<u>[Signature]</u>
104. <u>charmaine Skyllie Lagado</u>	<u>RUBAS</u>	<u>[Signature]</u>
105. <u>WILMAR H. JUSTIZA</u>	<u>PANGE</u>	<u>[Signature]</u>
106. <u>JOHN BENEDICT B. LLENH</u>	<u>CROSSING RUBAS</u>	<u>[Signature]</u>
107. <u>Axel B. Galvan</u>	<u>Tinambacan</u>	<u>[Signature]</u>
108. <u>CARL KEUMETH A. DIOLA</u>	<u>Badiang</u>	<u>[Signature]</u>
109. <u>Thames Panencial</u>	<u>Pange</u>	<u>[Signature]</u>
110. <u>Rene R. Macayan</u>	<u>Tuba</u>	<u>[Signature]</u>
111. <u>Gwyn Justin A.</u>	<u>MACOPA</u>	<u>[Signature]</u>
112. <u>Richard Gariando</u>	<u>Macopa</u>	<u>[Signature]</u>
113. <u>BLANQUE RENUA</u>	<u>BRGY. DIST. 3 POB</u>	<u>[Signature]</u>
114. <u>WOLYN M. AGNES</u>	<u>BRGY. DIST. III POB.</u>	<u>[Signature]</u>
115. <u>Richelle G. Nepani</u>	<u>Sta. Cruz</u>	<u>[Signature]</u>
116. <u>FLORENCIO T. MIRAVES JR.</u>	<u>MACANIP</u>	<u>[Signature]</u>
117. <u>LEA A. MAPAIT</u>	<u>II POB.</u>	<u>[Signature]</u>
118. <u>ARIEL G. SAPILAN</u>	<u>BURABOD</u>	<u>[Signature]</u>
119. <u>Melania P. Madrigalas</u>	<u>Mablagu</u>	<u>[Signature]</u>
120. <u>Jack C. Garing</u>	<u>Prmy. III</u>	<u>[Signature]</u>



Republic of the Philippines
 PROVINCE OF LEYTE
 MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

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ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
121. MARINER TERRADO	BRGY. 1	<i>[Signature]</i>
122. ANDREA FRANCINE CAPATID	ITA-CRMB	<i>[Signature]</i>
123. JULIE A. SAIGAN	BASORANG	<i>[Signature]</i>
124. GLORIA M. COSTELO	BRGY. IV-POB.	<i>[Signature]</i>
125. EDILYN P. CARDANTE	BRGY. IV-POB.	<i>[Signature]</i>
126. JOEY CAYARAYAS	BRGY III - POB	<i>[Signature]</i>
127. RANDY BINTAO	BRGY IV - POB	<i>[Signature]</i>
128. Abiegate Rosub	BRGY. IV	<i>[Signature]</i>
129. IMIE C. SEURANTA	BRGY I	<i>[Signature]</i>
130. MARY GRACE B. BARRAZA	BRGY. HIBUAWON	<i>[Signature]</i>
131. Julie T. Silao	brgy. Uquiao	<i>[Signature]</i>
132. JOMEL R. SUPERABE	BRGY II	<i>[Signature]</i>
133. ISAIDS Y TRIANA JR	BRGY II	<i>[Signature]</i>
134. ANANE T. AZCARRAGA	BRGY. 1	<i>[Signature]</i>
135. JETRO A. MENTAS	BRGY. TINAMBALAN	<i>[Signature]</i>
136. LORLITA C. BUTUEN	CANHANDUENAN	<i>[Signature]</i>
137. ANIELA Q. TESADO	BRGY. 1	<i>[Signature]</i>
138. CATHERINE P. CHAVEZ	BRGY. LICOD	<i>[Signature]</i>
139. Ma. Teresa Marissa L. Navarra	BRGY. III	<i>[Signature]</i>
140. MARIA MILCA R. IDIANO	BRGY. USUADO	<i>[Signature]</i>

[Handwritten mark]



Republic of the Philippines
 PROVINCE OF LEYTE
 MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

A PROPOSED ORDINANCE NO. _____, SERIES OF 2024, AMENDING SOME SPECIFIC PROVISIONS OF MUNICIPAL ORDINANCE NO 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE

ATTENDANCE

PUBLIC HEARING

MARCH 1, 2024

NAME	BARANGAY/ OFFICE	SIGNATURE
141. Joanna Marie V. Dalomeas	Brgy - 5	
142. N. Argueda	Brgy. IV	
143. N. Asturias	Brgy. Canhandayan	
144. D. SARI	BRGY. MAG-ASD	
145. RONEL GARRIDO	BRGY 3	
146. CHARLOS AICOR	BRGY. 1	
147. MJ. TANADA	BRGY. 1	
148. Larry S. Katunagtunang	Boas Zabala	
149. Rolando G. Salamia Jr	Brgy. Caglaanan	
150. ALDRIN P. RABAS	BRGY. PITOBO	



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JARO
Office of the Sangguniang Bayan
Legislative Building
Corner Del Carmen and Real Streets

June 18, 2024


CERTIFICATION

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY that **MUNICIPAL ORDINANCE NO. 24**, series of 2024, otherwise known as, **"THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, LEYTE."** have been posted last June 3, 2024 to date in conspicuous place in the Municipality of Jaro, Leyte.

ISSUED this 18th day of June 2024 at Jaro, Leyte.

CERTIFIED CORRECT:


NICOMEDES R. BORJA
Secretary to the Sanggunian
(Board secretary V)

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JARO
- o0o -
Barangay I

June 18, 2024

CERTIFICATION

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY that **MUNICIPAL ORDINANCE NO. 24**, series of 2024, otherwise known as, **"AN ORDINANCE APPROVING ON THIRD AND FINAL READING OF ORDINANCE NO. 24, SERIES OF 2024, ENTITLED "THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE."** have been posted last June 3, 2024 to date in conspicuous place in our Barangay.

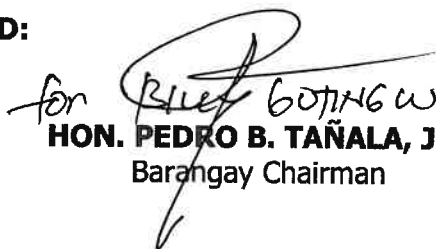
ISSUED this 18th day of June 2024 at Barangay District I, Jaro, Leyte.

CERTIFIED CORRECT:

IVY M. SOLAR
Barangay Secretary

6/18/24

APPROVED:

for 
HON. PEDRO B. TAÑALA, JR.
Barangay Chairman

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JARO
- o0o -
Barangay II

June 18, 2024

CERTIFICATION

TO WHOM THIS MAY CONCERN:


THIS IS TO CERTIFY that **MUNICIPAL ORDINANCE NO. 24**, series of 2024, otherwise known as, **"AN ORDINANCE APPROVING ON THIRD AND FINAL READING OF ORDINANCE NO. 24, SERIES OF 2024, ENTITLED "THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE."** have been posted last June 3, 2024 to date in conspicuous place in our Barangay.

ISSUED this 18th day of June 2024 at Barangay District II, Jaro, Leyte.

CERTIFIED CORRECT:


JENNIFER D. BACALANDO
Barangay Secretary

APPROVED:


HON. RONALD C. SUPERABLE
Barangay Chairman

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JARO
- o0o -
Barangay III

June 18, 2024

CERTIFICATION

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY that **MUNICIPAL ORDINANCE NO. 24**, series of 2024, otherwise known as, **"AN ORDINANCE APPROVING ON THIRD AND FINAL READING OF ORDINANCE NO. 24, SERIES OF 2024, ENTITLED "THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE."** have been posted last June 3, 2024 to date in conspicuous place in our Barangay.

ISSUED this 18th day of June 2024 at Barangay District III, Jaro, Leyte.

CERTIFIED CORRECT:


JAINA O. BATUCAN
Barangay Secretary

APPROVED:


HON. ADRIANO DIOLA
Barangay Chairman