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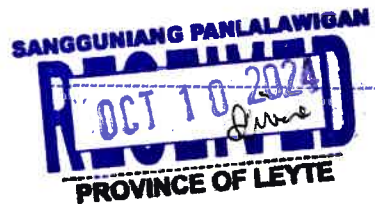
Item No.: 05

Date: 15 2024 OCT



Republic of the Philippines  
PROVINCE OF LEYTE  
Provincial Capitol  
Tacloban City

-oOo-



PROVINCIAL LEGAL OFFICE

Province of Leyte  
Legal Office  
Released: *[Signature]*  
Time: *[Signature]*  
Date: *10-9-24*

2<sup>nd</sup> INDORSEMENT  
October 8, 2024

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 2024-007 of the Sangguniang Bayan of Santa Fe, Leyte.

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

- Ordinance No. 2024-007 entitled: **“The Local Revenue Code of the Municipality of Santa Fe, Province of Leyte, series of 2024”**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is generally in accordance to its power under Section 142<sup>1</sup> of the Local Government Code of 1991 (R.A 7160) in consonance with Section 447(2)(ii) <sup>2</sup>. It is however opined by this office that Chapter 7 Section 7A.112 of the proposed Ordinance, which states that the collection of the municipal treasurer shall be “automatically” increased by 10% every 5 years be reviewed, considering the volatility and unpredictability of socioeconomic factors and the fact that the power of taxation is an inherently legislative act. Hence, recommending for the declaration of its validity, with the exception of Chapter 7 Section 7A.112.

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.

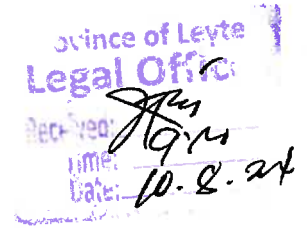
  
**ATTY. JOSE RAYMUND A. ACOL**  
*Asst. Provincial Legal Officer*

<sup>1</sup> Section 142. Scope of Taxing Powers. - Except as otherwise provided in this Code, municipalities may levy taxes, fees, and charges not otherwise levied by provinces.

<sup>2</sup> (ii) Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the sangguniang bayan, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs;

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

1<sup>ST</sup> INDORSEMENT  
07 October 2024



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **MUNICIPAL ORDINANCE NO. 2024-007** of the **MUNICIPALITY of SANTA FE, LEYTE**, entitled: **The Local Revenue Code of the Municipality of Santa Fe, Province of Leyte, series of 2024.**

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



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Santa Fe



**SANGGUNIANG BAYAN SECRETARY**

**INDORSEMENT**

RESPECTFULLY FORWARDED to the Sangguniang Panlalawigan of the Province of Leyte, Tacloban City, the herein attachment ***Municipal Ordinance No. 2024 - 007 (Series of 2024)*** of the Sangguniang Bayan, this Municipality entitled ***“The Local Revenue Code of the Municipality of Santa Fe Province of Leyte, series of 2024”***, duly approved by said August Body on ***September 02, 2024***, hereby recommending your appropriate favourable action.

  
**JULIUS XERXES M. OBENQUE**  
Sangguniang Bayan Secretary Designate

Copy Furnished:

- *The Municipal Mayor*
- *The Municipal Treasurer's Office*
- *The Municipal Budget Office*
- *All in Sta. Fe, Leyte*



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Santa Fe

**SANGGUNIANG BAYAN SECRETARY**

**CERTIFICATION OF POSTING**

**TO WHOM IT MAY CONCERN:**

This is to certify that copies of Municipal Ordinance of the herein attached “**Municipal Ordinance No. 2024 – 007 (Series of 2024)** of the Sangguniang Bayan, this Municipality, entitled “*The Local Revenue Code of the Municipality of Santa Fe Province of Leyte, series of 2024*”, duly approved and/or enacted by said August Body on *September 02, 2024*, has been posted in at least three (3) conspicuous places in the municipality. One copy was posted at the bulletin board at the lobby of the municipal hall, one at the HRMO and one at the Municipal Gymnasium.

**ISSUED** this **09<sup>th</sup>** day of **September 2024** at Santa Fe, Leyte.

  
**JULIUS XERXES M. OBENQUE**  
**Sangguniang Bayan Secretary Designate**



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF SANTA FE

OFFICE OF THE SANGGUNIANG BAYAN

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Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Santa Fe

**SANGGUNIANG BAYAN**

**THE 32<sup>ND</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN OF SANTA FE, LEYTE, HELD AT THE SB SESSION HALL, SANTA FE, LEYTE ON SEPTEMBER 02, 2024.**

**MUNICIPAL ORDINANCE NO. 2024-007**

**THE LOCAL REVENUE CODE OF THE MUNICIPALITY OF SANTA FE,  
PROVINCE OF LEYTE, series of 2024**

**Sponsor: HON. ALVIN D. PETILLA**  
*Chairperson, Committee on Ways and Means*

**Co- Sponsors:**

- HON. AMIEL P. ENAGE
- HON. RODEL L. AJETO
- HON. GENY R. ESMERO
- HON. AGNES A. CHUCA
- HON. LEAH T. SALCEDA
- HON. RICARDO D. FAJARDO
- HON. LARRY S. ARUTA
- HON. MARILOU L. MILITANTE
- HON. JERALD LORENZ NARGA

**HON. EDUARDO N. TOREROS**  
*Municipal Vice-Mayor/Presiding Officer*



**Be it ordained by the Sangguniang Bayan of the Municipality of Santa Fe, Province of Leyte, that:**

**CHAPTER 1. GENERAL PROVISIONS**

**Article A. Short Title and Scope**

**Section 1A.1. Short title.** This ordinance shall be known as the Local Revenue Code of the Municipality of Santa Fe, Province of Leyte, series of 2024.

**Section 1A.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 B. Construction of Provisions**

**Section 1B.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 1B.2. Rules of Construction.** The following rules shall be observed unless inconsistent with the manifest intend of the provisions.

- a. **General Rules.** All words and phrases shall be construed and understood according to the common and approve 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 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 things 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.

*[Handwritten signatures and initials at the bottom of the page]*



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Santa Fe

SANGGUNIANG BAYAN

Continuation: *Municipal Ordinance No. 2024-007*  
Dated on *September 2, 2024*

- 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 Section in this Code unless otherwise specified.
- f. **Conflicting Provisions of Sections Chapters.** 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.
- g. **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

Section 1C.1. Definitions. When used in Code.

- a. **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- b. **Charges** refer to pecuniary liability, as rents or fees against persons or property;
- c. **Cooperatives** is a duly registered associations 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 risk and benefits of the undertaking in accordance with universally accepted cooperative principles;
- d. **Corporations** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participation), 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 of consortium agreement under a service contract with the government, General professional partnerships are partnerships formed by persons of the sole purpose of exercising their common profession, no part of the income of which is derived from the engaging in any trade or business;

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

- e. **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as *Magna Carta* for Countryside and Barangay Business Enterprise (Kalakalan 20);
- f. **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the service of a public officer in the discharge of his official duties;
- g. **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- h. **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually-received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales return, excise tax, and value added tax (VAT);
- i. **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.
- j. **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

*Lawin*

*Aranta*

*Apetilla*

*D. Muro*

*Aranta*

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Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Santa Fe

**SANGGUNIANG BAYAN**

Continuation: *Municipal Ordinance No. 2024-007*  
Dated on *September 2, 2024*

- k. **Municipal Waters** include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- l. **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- m. **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.
- n. **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- o. **Rentals** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing
- p. **Residents** refer to natural persons who have their habitual residence in the province, city or municipality where they exercise their civil right and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have the legal residence or principal place of business or where they conduct their principal business or occupation;
- q. **Revenue** includes taxes, fees and charges that a state or its political subdivision collect and receives into the treasury for public purposes.
- r. **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- s. **Tax** means an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

**CHAPTER II. TAXES ON BUSINESS**

**Article A. Graduated Tax on Business**

**Section 2A.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** includes the yield of the soil, such as corn, rice wheat, rye, hay, coconut, sugarcane, tobacco, roots crops, vegetables, fruits, flowers and by-products, ordinary salt, all kinds of fish, poultry, livestock and animal products, whether in their original form or not;

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

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

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

- c. **Amusement** is a 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 and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- f. **Brewer** includes all persons who manufacture fermented liquors of any descriptions 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 liter.
- g. **Business Agent** all persons who act as an agent of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies
- h. **Cabaret/Dance Hall** includes any places 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. **Carenderia** refers to any public eating place where food already cooked are served at a price.
- k. **Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets or not made bets are made on the results of such cockfights.
- l. **Contractor** includes persons, natural or judicial, 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 performance of the service calls for the exercise or use of the physical or mental faculties of such contractor on his employees;

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As used in this Article, the term "contractor" shall include general engineering, general Building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building salon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master 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 which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "contractor" shall also include, but shall not be limited to, tax subject enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz. welding shop, service stations white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaclador 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 to bestow upon his commodities but upon the skill and foresight with which he watches the market.

n. **Importer** means any person who brings article, 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 article brought or imported in the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchange in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

o. **Manufacturer** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufacturer 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 or process, alters the quality of any such raw materials 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 materials 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 or partially manufactured products or combines the same to produce such finished products to the purpose of their sale or distribution to others and for his own use for consumption;

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- p. **Marginal Farmer or Fisherman** refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand pesos (50,000.00) or the poverty line establishment by NEDA for the particular region or locality, whichever is higher;
- q. **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers graders, forklifts, amphibian trucks, and cranes if not used in public roads, vehicles that run only on rails on tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- r. **Peddler** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particularly commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- s. **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 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.
- t. **Restaurant** refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- u. **Retail** means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- v. **Wholesale** means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quality of the transaction.

**Section 2A.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:

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year</u>	<u>Tax Per Annum</u>
Less than 10,000.00	181.50
10,000.00 / more but less than 15,000.00	242.00
15,000.00 / more but less than 20,000.00	332.20
20,000.00/ more but less than 30,000.00	484.00
30,000.00/ more but less than 40,000.00	726.00
40,000.00/ more but less than 50,000.00	907.50
50,000.00/ more but less than 75,000.00	1,452.00
75,000.00/ more but less than 100,000.00	1,815.00
100,000.00/ more but less than 150,000.00	2,420.00
150,000.00/ more but less than 200,000.00	3,025.00
200,000.00/ more but less than 300,000.00	4,235.00
300,000.00/ more but less than 500,000.00	6,050.00
500,000.00/ more but less than 750,000.00	8,800.00
750,000.00/ more but less than 1,000,000.00	11,000.00
1,000,000.00/ more but less than 2,000,000.00	15,125.00

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2,000,000.00/ more but less than 3,000,000.00	18,150.00
3,000,000.00/ more but less than 4,000,000.00	21,780.00
4,000,000.00/ more but less than 5,000,000.00	25,410.00
5,000,000.00/ more but less than 6,500,000.00	26,812.50
6,500,000.00 / more	A rate not exceeding thirty-seven and a half percent (37.50%) of one percent (1%)

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

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

<u>Gross Sales/Receipts for the Preceding Calendar year</u>	<u>Amount of Tax Per Annum</u>
Less than 1,000.00	19.80
1,000.00 / more but less than 2,000.00	36.30
2,000.00 / more but less than 3,000.00	55.00
3,000.00 / more but less than 4,000.00	79.20
4,000.00 / more but less than 5,000.00	110.00
5,000.00 / more but less than 6,000.00	133.10
6,000.00 / more but less than 7,000.00	157.30
7,000.00 / more but less than 8,000.00	181.50
8,000.00 / more but less than 10,000.00	205.70
10,000.00 / more but less than 15,000.00	242.00
15,000.00 / more but less than 20,000.00	302.50
20,000.00 / more but less than 30,000.00	363.00
30,000.00 / more but less than 40,000.00	484.00
40,000.00 / more but less than 50,000.00	726.00
50,000.00 / more but less than 75,000.00	1,089.00
75,000.00 / more but less than 100,000.00	1,452.00
100,000.00 / more but less than 150,000.00	2,057.00
150,000.00 / more but less than 200,000.00	2,662.00
200,000.00 / more but less than 300,000.00	3,630.00
300,000.00 / more but less than 500,000.00	4,884.00
500,000.00 / more but less than 750,000.00	7,260.00
750,000.00 / more but less than 1,000,000.00	9,680.00
1,000,000.00 / more but less than 2,000,000.00	11,000.00
2,000,000.00 / more	A rate not exceeding fifty percent (50%) of one percent (1%)

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

- c. On exporters, and on manufacturers, millers, producers, wholesalers, distributors, processed or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d), of this Article;
1. Rice and Corn;
  2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
  3. Cooking oil and cooking gas;

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- 4. Laundry soap, detergents, and medicine
- 5. Agricultural implements, equipment, and post- harvest facilities, fertilizers, pesticides, insecticides, herbicides and o0ther farm inputs;
- 6. Poultry feeds and other animal feeds;
- 7. School supplies; and
- 8. Cement

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

<u>Gross Sales/Receipts for the Preceding Year</u>
400,000.00 / less
More than 400,000.00

<u>Rate of Tax Per Annum</u>
2%
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 400,00.00).

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>
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<u>Amount of Tax Per Annum</u>
--------------------------------

Less than 5,000.00	30.25
5,000.00 / more but less than 10,000.00	67.65
10,000.00 / more but less than 15,000.00	114.95
15,000.00 / more but less than 20,000.00	181.50
20,000.00 / more but less than 30,000.00	302.50
30,000.00 / more but less than 40,000.00	423.50
40,000.00 / more but less than 50,000.00	605.00
50,000.00 / more but less than 70,000.00	968.00
75,000.00 / more but less than 100,000.00	1,452.00
100,000.00 / more but less than 150,000.00	2,178.00
150,000.00 / more but less than 200,000.00	2,904.00
200,000.00 / more but less than 250,000.00	3,993.00
250,000.00 / more but less than 300,000.00	5,082.00
300,000.00 / more but less than 400,000.00	6,776.00
400,000.00 / more but less than 500,000.00	9,075.00
500,000.00 / more but less than 750,000.00	10,175.00
750,000.00 / more but less than 1,000,000.00	11,275.00
1,000,000.00 / more but less than 2,000,000.00	12,650.00
2,000,000.00 / more A rate not exceeding fifty percent (50%) of one percent (1%)	

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

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Provided, that in no case shall the tax on gross sales of P 2,000,000.00 or more be less than P11, 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 Mayor's Permit.

- f. On banks or other financial institutions, at the rate of fifty percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, Insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- g. On the businesses hereunder enumerated:
  - 1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, *carinderias* or food caterers;
  - 2. Amusement places, including places wherein costumers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments;
  - 3. Commission agents
  - 4. Lessors, dealers, brokers of real state;
  - 5. On travel agencies and travel agents
  - 6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
  - 7. Privately-owned markets;
  - 8. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
  - 9. Operators of Cable Network System
  - 10. Operators of computer services establishment
  - 11. General consultancy services
  - 12. All other similar activities consisting essentially of the sales of services for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	30.25
5,000.00 / more but less than 10,000.00	67.65
10,000.00 / more but less than 15,000.00	114.95
15,000.00 / more but less than 20,000.00	181.50
20,000.00 / more but less than 30,000.00	302.50
30,000.00 / more but less than 40,000.00	423.50
40,000.00 / more but less than 50,000.00	605.00
50,000.00 / more but less than 70,000.00	968.00
75,000.00 / more but less than 100,000.00	1,452.00
100,000.00 / more but less than 150,000.00	2,178.00

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- 5. In cases where there are two (2) or more factories, project offices, plant 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) Here of 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 product shall be considered as the factory or plan 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 this factory shall be taxable by this municipality along with the sales made in the principal office.

c. **Port of Loading** – The municipality where the part of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in the said municipality its principal office, branch, sales office, warehouse, factory, plant or plantation in which of the foregoing rule on the matter shall apply accordingly.

d. **Route Sales** - Sales made by route trucks, vans or vehicles in this municipality where a manufacturer, products, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be tax herein.

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

**Article C. Payment of Business Taxes**

**Section 2C.1. Payment of Business Taxes.**

- a. Taxes imposed under *Section 2A.2* of this Code 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 exempted being conducted with some other business for which such tax has been paid. The tax on business must be paid by the person conducting the same.

The conduct or operation of two or more related business provided for under *Section 2A.2* of this Code by any person, natural or juridical shall require the issuance of a separate permit or license to each business.

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- b. In cases where a person conducts or operates two (2) or more business, mentioned in Section 2A.01 of this Code 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 business.
- c. In cases where a person conducts or operates two (2) or more business mentioned in Section 2A.2 of this Ordinance Code 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 2C.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 2C.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 Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

**Section 2C.4. Administrative Provisions.**

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

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

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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's Office 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 Thirty-Three Pesos (P33.00).
- 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.** Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

The Municipal Treasurer's Office 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:

1. The Municipal Treasurer's Office 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 is simple 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;
2. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance, and

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

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.

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

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

**Article D. Tax on Forest Concessions and Forest Products**

**Section 2D.1. Definitions.** When used in this Article.

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

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

**Section 2D.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.

**CHAPTER III. PERMIT AND REGULATORY FEES**  
**Article A. Mayor's Permit Fee on Business**

**Section 3A.1. Mayor's Business Permit.** No person or entity shall conduct or engaged in any business, trade or occupation within the jurisdiction of the municipality of Santa Fe for which a permit is required for the proper supervision and enforcement of existing laws and ordinances governing the sanitation, security and welfare of the public and the health of the employees engaged in the business, trade or occupation specified in this Code and other ordinances that may hereafter be enacted, without first having secured a permit therefore from the Mayor's Office.

**Section 3A.2. Imposition of Fee.** There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

- a. **For New Business.** Corresponding fees below shall be payable for every distinct or separate business or place where the business or trade is conducted.

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Particulars (based on capital)	FEEs
Over 30,000.00 to 50,000.00	600.00
Over 50,000.00 to 100,000.00	900.00
Over 100,000.00 to 200,000.00	1,200.00
Over 200,000.00 to 300,000.00	1,500.00
Over 300,000.00 to 400,000.00	1,800.00
Over 400,000.00 to 500,000.00	2,100.00
Over 500,000.00 to 600,000.00	2,400.00
Over 600,000.00 to 700,000.00	2,700.00
Over 700,000.00 to 800,000.00	3,000.00
Over 800,000.00 to 900,000.00	3,300.00
Over 900,000.00 to 1,000,000.00	3,600.00
Over 1,000,000.00 to 5,000,000.00	4,800.00
Over 5,000,000.00 to 10,000,000.00	6,000.00
Over 10,000,000.00 to 15,000,000.00	7,200.00
Over 15,000,000.00 to 25,000,000.00	8,400.00
Over 25,000,000.00 to 50,000,000.00	12,000.00
Over 50,000,000.00	18,000.00

- b. **For Renewal of Business Permit.** Corresponding fees below shall be payable for every distinct or separate business or place where the business or trade is conducted for renewal purposes before the issuance of the said Mayor's Business Permit, to wit:

TAX DUE (in Php)	FEEs
Less than 200.00	100.00
Over 200.00 to 300.00	150.00
Over 300.00 to 400.00	200.00
Over 400.00 to 500.00	250.00
Over 500.00 to 600.00	300.00
Over 600.00 to 700.00	350.00
Over 700.00 to 800.00	400.00
Over 800.00 to 900.00	450.00
Over 900.00 to 1,000.00	500.00
Over 1,000.00 to 2,000.00	600.00
Over 2,000.00	600.00 plus 50.00 in every 1,000.00 in excess

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

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

**Section 3A.4. Administrative Provisions.**

- a. **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far 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. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
    - c. A certificate attesting to the tax exemption if the business is tax exempt
    - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
    - e. Tax clearance showing that the operator has paid all tax obligations in the municipality
    - f. Barangay clearance
    - g. 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
    - h. Health certificate for all food handlers, and those required under Chapter VI, Art. E, Section 6E.1. of this Revenue Code.
  - 2. For renewal of existing permits
    - a. Previous years Mayors permit
    - b. Two (2) certified photocopies of the annual or quarterly tax payments
    - c. Two (2) certified photocopies of all receipts showing payment of all regulatory fees as provided for in this Code
    - d. Certificate of tax exemption form local taxes or fees, if exempt

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

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

**A Mayor's Permit shall be refused to:**

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

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

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

The Municipality of Santa Fe 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 Two Hundred Pesos (Php200.00).

- d. **Posting of Permit.** Every permittee shall post the Mayor's Business Permits, its corresponding receipts and business registration plate in a conspicuous place within the business establishment at all times. For non-posting of the above-mentioned, a penalty of One Thousand Pesos (Php1,000.00) shall be charged for every inspection conducted.
- e. **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- f. **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or 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, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

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**Section 3A.5. Rules and Regulations on Certain Establishments.**

- a. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer renewable every twelve (12) 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.

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

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

**Section 3B.1. Definition:** 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 ether by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

**Section 3B.2. Imposition of Fees.** There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel annually, to wit:

- a. From the owner/operator/licensees of the cockpit:
  - 1. Franchise Application Fee (for 5 years) 25,000.00
  - 2. Annual cockpit permit fee 5,000.00
- b. From cockpit personnel
  - 1. Promoters/Hosts 1,500.00
  - 2. Pit Manager 1,500.00
  - 3. Referee 1,000.00
  - 4. Bet Taker "Kristo/Llamador" 500.00
  - 5. Bet Manager "Maciador/Kasador" 1,000.00
  - 6. Gaffer "Mananari" or Paragtadi 500.00
  - 7. Cashier 750.00
  - 8. Derby Matchmaker 750.00
  - 9. Medical Aide 500.00
  - 10. Hackfight (Renyas) 50.00/fight

**Section 3B.3. Franchise Application.** No Cockpit shall be established, operated and maintained without first securing a franchise from the Sangguniang Bayan and which shall be for a period five (5) years.

**Section 3B.4. Licensing the Cockpits.** Subject to the provision of Book II of Republic Act 7160, the Sangguniang Bayan shall enact an Ordinance authorizing the issuance of license to operate a cockpit in the Municipality of Santa Fe pursuant to the provisions of Article 100 Section (a) Subjection (3) Paragraph (v) of the Rules and Regulations Implementing the Local Government Code of 1991. The following requirements must be fully complied with prior to the issuance of licenses:

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- a. New Licenses:
  - 1. Zoning/Location Clearance issued by the Zoning Administrator
  - 2. Building Plan and Design duly approved by the Municipal Engineer
  - 3. Sanitary Permit/Clearance issued by the Municipal Health Officer
  - 4. Payment of the required municipal taxes and fees
- b. Annual Renewal:
  - 1. Certificate from the Municipal Engineer to the effect that such cockpit is free from material, structural or other physical hazards
  - 2. Sanitary Permit/clearance issued by the Municipal Health Office
  - 3. Payments of the required municipal taxes and fees

**Section 3B.5. Registration of Cockpits.** All cockpits in Santa Fe, Leyte after having been granted authority to operate by the Sangguniang Bayan shall register at the Office of the Municipal Mayor. No cockpits shall be allowed to operate without the proper registration certificate.

**Section 3B.6. 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 annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- c. The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

**Section 3B.7. Administrative Provisions.**

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

**Section 3B.8. 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 C. Special Permit Fee for Cockfighting**

**Section 3C.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 tail. 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 "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- c. **International Derby** refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

**Section 3C.2. Imposition of Fees.** There shall be collected the following fees per day for cockfighting:

- a. Special Cockfights (Pintakasi) 1,000.00
- b. Special Derby Assessment from Promoters of:
  - One-Cock Derby 1,000.00
  - Two-Cock Derby 2,000.00
  - Three-Cock Derby 3,000.00
  - Four-Cock Derby 5,000.00
  - Five-Cock Derby 10,000.00
- c. Hack fight (Renyas) 200.00/fight

**Section 3C.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, except to the amount stated above per hack fight.

**Section 3C.4. Time and Manner of Payment.** The fees herein imposed shall be payable to the Municipal Treasurer's Office before the special cockfights and deities can be lawfully held.

**Section 3C.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 bolding of cockfights in this Municipality.

**Article D. Fees on Impounding of Astray Animals**

**Section 3D.1. Definitions.** When used in this Article.

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

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**Section 3D.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:

	Amount of Fee
a. Large Cattle	1,500.00
b. Pig	1,000.00
b. All other animals	500.00

**Section 3D.3. Time of Payment.** The impounding fee shall be paid to the Municipal Treasurer's Office prior to the release of the impounded animal to its owner.

**Section 3D.4. Administrative Provisions.**

- a. For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for three (3) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the following impoundment.
- b. Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:
  - 1. The Municipal Treasurer shall post notice for three (3) days in three (3) conspicuous places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within fifteen (15) 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 the 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 fifteen (15) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

**Section 3D.5. Penalty.** Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

a. First offense	1,000.00 per day
b. Second offense	1,500.00 per day
c. For the third offense and each subsequent offense	2,500.00 per day

In addition to the fine, the owner/s shall pay the amount of damages incurred, if any, to the property owner.

**Article E. Registration and Transfer Fees of Large Cattle.**

**Section 3E.1. Definition.** For purposes of this Article, large cattle includes a two-year old horse, carabao, cow and/or other domesticated member of the bovine family.

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**Section 3E.2. Imposition of Fee.** The owner of a large cattle is hereby required to register said large cattle to the Municipal Treasurer's Office for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	<u>Amount of Fee</u>
a. For Certificate of Ownership	300.00
b. For Certificate of Transfer	500.00
c. For Registration of Private Brand	300.00

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

**Section 3E.4. Administrative Provisions.**

- a. Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- b. The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer's Office. All branded and counter-branded large cattle presented to the Municipal Treasurer's Office shall be registered in a book showing among others, the name and residence or 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 of owner 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 fort 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 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's Office 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 3E.5. Applicability Clause.** All other matters relating to the registration of large cattle shall be pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

**Article F. Permit Fee for Excavation**

**Section 3F.1. Imposition of Fee.** There shall be imposed the following fees on every person who shall make cause to be made by any excavation on public or private streets within this Municipality.

	<u>Amount of Fee</u>
a. For crossing streets with concrete pavement	
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12sq.m.)	1,000.00
2. For crossing across base of streets within concrete pavement, per linear meter (boring method)	750.00
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 0.80 meters)	750.00
c. For crossing the streets with gravel pavement	
1. Minimum Fee	1,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation 0.3 meters)	750.00

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- d. For crossing existing curbs and gutters resulting in the damage
  - 1. Minimum Fee 1,000.00
  - 2. Additional fee for everyday of delay in excess of excavation period, provided in the Mayor's permit 750.00

**Section 3F.2. Time and Manner of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer's Office 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 Thirty percent (30%) shall be deposited to the Municipal Treasurer's Office 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 seven (7) days after the purpose of the excavation is accomplished.

**Section 3F.3. Administrative Provisions**

- a. No person shall undertake or cause to undertake any digging excavation of any part or portion of the municipal streets of Santa Fe, Leyte unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of 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 and excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of excavation work for purposes of collection of additional fees.
- d. In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

**Article G. Fee for Sealing and Licensing of Weights and Measures**

**Section 3G.1. Implementing Agency.** The Municipal Treasurer's Office 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 3G.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 3G.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 pay therefore to the Municipal Treasurer's Office the following fees:

a. For sealing linear metric measure:			
Not over one (1) meter		100.00	Measure
over one (1) meter	150.00		
b. For Sealing metric measures of capacity:			
Not over ten (10) liters		100.00	
Over ten (10) liters		150.00	

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- c. For sealing metric instrument of weights:
  - With capacity of not more than 300 kg. 100.00
  - With capacity of more than 300 kg. but not more than 3000 kg. 230.00
  - With capacity of more than 3000 kg. 300.00
- d. For sealing scale or balance with complete set of weights 200.00

For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator an additional service charge of 200.00 for each instrument shall be collected.

**Section 3G.4. Time and Manner of Payment.** 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 surcharge of five hundred percent (500%) the prescribed fees which shall no longer be subject to interest.

**Section 3G.5. Place of Payment.** The fees herein levied shall be paid in the municipality where the business is conducted by person/s conducting their business therein. A peddler or itinerant vendor using only one (1) Instrument of weight or measure shall pay the fee in the municipality where the business is conducted.

**Section 3G.6. Exemptions.**

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

**Section 3G.7. Administrative Provisions.**

- a. The official receipt for the fee issued for the sealing of a weights or measures 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 31<sup>st</sup> day of December of the said year. Such license shall be preserved by the owner and together with the weights or measures covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- b. The Municipal Treasurer's Office 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. We 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 variations 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 Provincial Auditor or his representative.

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**Section 3G.8. Fraudulent Practices Relative to Weights and Measures:**

The following acts related to weights and measures are prohibited:

- a. For any person other than the Official Sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristics sign used to indicate that such instrument of weights and measures has officially been tested, calibrated, sealed or inspected;
- b. For any person to imitate any seal, sticker, mark, stamp, brand, tag or other characteristic sign used to indicate that such instrument of weights and measures has officially been tested, calibrated, sealed or inspected;
- e. 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 weights or measures has been fully tested, calibrated, sealed or inspected;
- d. For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weights or measures 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 or 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 weights or measures has been tested, calibrated, sealed or inspected;
- f. For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weights or measures to possess, use or maintain with intention to use any scale, balance, weights or measures that has not been 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 fraudulently give short weights or measures in a making of a scale;
- k. For any person assuming to determine truly the weights or measures of any article bought or sold by weights or measures to fraudulently misrepresent the weights or measures thereof; or
- l. For any person to procure the commission of any such offense above mentioned by another.

Instruments officially sealed at some previous time which 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

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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 3G.9. Penalties**

a. Any person who shall violate the provisions specified under letters (a) to (l) of Section 3G.8 shall upon conviction, be subject to a fine of not less than One Thousand Pesos (Php 1,000.00) but not more than Two Thousand Five Hundred Pesos (Php 2,500.00) and/or by imprisonment of six (6) months, or both upon the discretion of the court.

**Article H. Permit Fee on Film Making**

**Section 3H.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.

**Rate of Fee Per Film:**

a. Commercial Movies	
a.1. Local Outfit	3,000.00/film
a.2. International Outfit	5,000.00/film
b. Commercial Advertisements	2,000.00/film
c. Documentary Film	2,000.00/film
d. Videotape Coverage	1,000.00/coverage

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

**Section 3H.2. Time of Payment.** The fees imposed herein shall be paid to the Municipal Treasurer's Office upon application for the Mayor's Special Permit Fifteen (15) days before location-filming is commenced.

**Section 3H.3. Exemption.** Filming activities for educational and religious purposes, and the like, for as long as it is not for commercial purposes shall be exempted from the payment of permit fee imposed in this article.

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

**Section 3I.1. Imposition of Fees.** There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment from non-resident operators of said machinery, or equipment renting out said machinery/equipment in this municipality.

	<b><u>Rate of Fee Per Annum</u></b>
a. Harvester	500.00
b. Hand Tractors	200.00
c. Heavy Tractors	500.00
d. Bulldozer	500.00
e. Forklift	500.00
f. Heavy Graders	500.00
g. Light Graders	300.00
h. Mechanized Threshers	300.00
i. Cargo Truck	500.00
j. Mini-Dump Truck	300.00
k. Dump Truck	500.00
l. Road Rollers	300.00
m. Pay loader	500.00
n. Prime movers/Flatbeds	500.00

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o. Backhoe	500.00
p. Rock Crasher	1,000.00
q. Batching Plant	2,000.00
r. Transit/Mixer Truck	500.00
s. Crane	500.00
t. Other agricultural machinery or heavy equipment not enumerated above	500.00

**Section 3I.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 3I.3. Administrative Provisions.** The Municipal Treasurer's Office 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, name and address of the owner.

**Section 3I.4. Penalty.** Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (Php 1,000.00) but not exceeding Two Thousand Five Hundred Pesos (Php 2,500.00) and/or an imprisonment of not less than One (1) month but not more than Six (6) months, or both, or upon the discretion of the court.

**Article J. Permit Fee on Pedicab**

**Section 3J.1. Imposition of Fee.** There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of Five Hundred Pesos (Php 500.00) annually.

**Section 3J.2. Time and Manner 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 3J.3. Administrative Provisions.**

- a. An appropriate metal plate to be installed on top-front and back of the pedicab shall be provided by the Business Permit and Licensing Office (BPLO) to the owner of the pedicab who was granted a permit for identification purposes.
- b. The Municipal Treasurer's Office shall keep a register of all pedicabs containing information such as who make and brand of the pedicabs, the name, address and cellphone number of the owner and the name of the permit plate.
- c. Every pedicab must have the same design and must possess a uniform green color to distinguish that green pedicabs are from Santa Fe, Leyte.

**Article K. Permit Fees on Tricycle Operation**

**Section 3K.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 or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.
- b. **Tricycle Operators** are persons engaged in the business of operating tricycles.
- c. **Tricycle-for-Hire** is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- d. **Motorized Tricycle Operators Permit (MTOPI)** is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

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- g. **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 3K.2. Imposition of Fees.** There shall be collected an annual franchise fee for every unit of tricycle in the amount of One Thousand Pesos (Php 1,000.00) payable on or before January 20 of the year for the operation of each year tricycle-for-hire.

Other fees on tricycle operations:

- |  |        |
|--|--------|
| 1. Fare adjustment fee for fare increase | 200.00 |
| 2. Filing fee for amendment of MTOP      | 200.00 |

**Section 3K.3. Time and Manner of Payment.**

- a. The annual franchise fee shall be paid to the Municipal Treasurer's Office upon application for an MTOP or renewal thereof.
- b. The filing fee shall be paid upon application for an MTOP.
- c. Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit of transfer of MTOP.

**Section 3K.4. Administrative Provisions.**

- a. Prospective operators of tricycles should first secure a Motorized Tricycle Operators Permit (MTOP) from the Sangguniang Bayan.
- b. The Sangguniang Bayan of this Municipality shall:
  - 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribed the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not often than once every three (3) years; reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of services.
  - 2. Only Filipino citizens and partnership and 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 carries insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
  - 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
  - 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
  - 6. Tricycle operators are prohibited to operate a national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) k/ph. The Sangguniang Bayan may provide exceptions if there is no alternative route.
  - 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- c. The Sangguniang Bayan may impose a common color for tricycle-for-hire in the zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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The Sangguniang Bayan 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 Five Pesos (Php 5.00) per succeeding kilometer in excess of Four (4) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

d. The zones must be within the boundaries of this municipality. The existing zones which covers 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 Operators Permit Regulatory Board is hereby created as follows:

Municipal Mayor	Chairperson
SB Chairperson, Committee on Ways and Means	Vice-Chairperson
SB Chairperson, Committee on Public Order and Safety	Member
SB Chairperson, Committee on Environment	Member
Drivers Association Presidents	Member
Sangguniang Bayan Secretary	Member

a. An appropriate metal plate to be installed on top-front of the tricycle shall be provided by the Business Permit and Licensing Office (BPLO) to the owner of the tricycle who was granted a permit for identification purposes.

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

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

**Section 3L.1. Imposition of Fee.** There shall be collected an annual permit fee for the storage combustible materials at the rates as follows:

a. Storage of gasoline, diesel, fuel, kerosene and similar products:	
101 to 500 liters	200.00
500 to 2,000 liters	400.00
2,001 to 5,000 liters	600.00
5,001 to 20,000 liters	800.00
20,001 to 50,000 liters	1,000.00
50,001 to 100,000 liters	1,500.00
over 100, 000 liters	2,000.00
b. Storage of cinematographic film	1, 000.00
c. Storage of celluloid	1, 000.00
d. Storage of calcium carbide	
Less than 50 cases	500.00
50 o 99 cases	750.00
100or more cases	1,000.00

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e. Storage tar, resin and similar materials:	
less than 1,000 kls.	500.00
1,000 to 2500 kls.	700.00
2,500 to 5,000 kls.	900.00
over 5, 000 kls	1,000.00
f. Storage of coal deposits:	
below 1000 kls.	500.00
1,000 to 2500 kls.	700.00
g. Storage of combustible, flammable or explosive	1,000.00
h. Substance not mentioned above	1,000.00

**Section 3L.2. Time and Manner of Payment.** The fees imposed in Article shall be paid to the Municipal Treasurer's Office upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

**Section 3L.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 therefor gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- b. The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

**Section 3L.4. Penalty.** Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (Php 1,000.00) but not exceeding Two Thousand Five Hundred Pesos (Php 2,500.00) and/or an imprisonment of not less than 30 days but not more than Six (6) months, or both, or upon the discretion of the court.

**Article M. Building Permit Fees**

**Section 3M.1. Definition.** No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official or Municipal Engineering Office.

**Section 3M.2. Imposition of Fee.** A fee shall be collected from each applicant of a building permit pursuant to the latest DPWH issuance on the schedule of fees and charges of the Revised Implementing Rules and Regulations (IRR) of the National Building Code of the Philippines (PD1096).

**Section 3M.3. Time and Manner of Payment.** The fees specified under this article shall be paid to the Municipal Treasurer's Office upon application for a building permit from the Municipal Mayor.

**Section 3M.4. Accrual of Proceeds.** The proceeds from building permit fees shall accrue to the general fund of this municipality.

**Section 3M.5. Administrative Provisions.** The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

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

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

**Section 3M.6. Penal Provisions.** It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than Twenty Thousand Pesos (Php 20,000.00) or by imprisonment of not more than two (2) years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

**Article N. Zoning/Locational Clearance and Related Fees**

**Section 3N.1. Imposition of Fee.** There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB).

These shall include permit/clearance fees for:

- Zoning Certificate----- 830.00
- Locational Clearance----- 1/10 of 1% of Program Cost
- Permits for subdivision and condominium projects/activities under PD 957
- Projects under BP 220
- Approval of Industrial subdivisions
- Approval of commercial subdivisions
- Approval of farm lot subdivisions
- Approval of memorial park/cemetery projects
- Other transactions/certifications covered by HLURB AO No.04
- Registration of dealers/brokers/salesmen

**Section 3N.2. Time of Payment.** The fees in this Article shall be paid to the Municipal Treasurer's Office before the clearance is issued.

**Section 3N.3. Accrual of Proceeds.** The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

**Section 3N.4. 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 O. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds**

**Section 3O.1. Imposition of Fee.** Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Municipal Mayor and pay a fee according to the following schedule:

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- |                     |                   |
|---------------------|-------------------|
| 1. For construction | 100.00 /sq.m./day |
| 2. Others           | 150.00/day        |

For wake and other charitable, religious and educational purposes, use and/or Occupancy, no fee shall be collected: Provided, that a corresponding permit is first secured from the Office of the Municipal Mayor.

**Section 3O.2. Time and Manner of Payment.** The fee shall be paid to the Municipal Treasurer's Office upon filing of the application for permit with the Municipal Mayor.

**Section 3O.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 P. Permit Fee for the Conduct of Group Activities**

**Section 3P.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 therefor for every occasion of not more than twenty-four (24) hours and pay to the Municipal Treasurer's Office the corresponding fee in the following schedule:

- |  |        |
|--|--------|
| 1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets | 500.00 |
| 2. Benefit Dances/Disco  | 300.00 |
| 3. Coronation and ball   | 500.00 |
| 4. Promotional sales   | 500.00 |
| 5. Other Group Activities  | 500.00 |

**Section 3P.2. Time and Manner of Payment.** The fee imposed in this article shall be paid to the Municipal Treasurer's Office upon filing of application for permit with the Municipal Mayor.

**Section 3P.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 3P.4. Administrative Provision.** A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

**Article Q. Permit Fee on Circus and Carnival**

**Section 3Q.1. Imposition of Fee.** A permit fee shall be collected per day on every circus and carnival operating in this municipality, as follows:

- |                    |        |
|--------------------|--------|
| 1. Circus          | 200.00 |
| 2. Carnival        |        |
| - mechanized rides | 200.00 |
| - bingo            | 200.00 |
| - games            | 200.00 |

**Section 3Q.2. Time and Manner of Payment.** The fee imposed herein shall be due and payable to the Municipal Treasurer's Office upon filing of application for permit to the Municipal Mayor of at least three (3) days before the scheduled date of circus and carnivals shall be held.

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**Article R. Permit Fee for Conveyance of Transportation of any Explosives or Hazardous Inflammable Liquid**

**Section 3R.1. Issuance of Permit.** No person, firm or corporation shall be allowed to convey or transport any explosive or hazardous inflammable liquid within the municipal limits of the Municipality of Santa Fe, in any truck, tank trailer or any motor vehicle without first having obtained a permit from the Municipal Mayor for the said conveyance, upon recommendation by the Chief of the Local Fire Service.

**Section 3R.2. Imposition of Fee.** An Annual Permit Fee shall be collected for conveyance or transportation of any explosives or hazardous inflammable liquid within the territorial limits of Santa Fe, Leyte, as follows:

1. Cargo trucks with payload capacity of 20-50 gals/drums equivalent	400.00
2. Cargo trucks with payload capacity over 50 gals/drums or equivalent	500.00
3. Tank trucks, tank trailer and semi-tank Trailers having a capacity of:	
- 6,000 liters or less	400.00
- over 6,000 liters	500.00
4. Self-propelled or non-self propelled package	400.00
5. Self-propelled or non-self propelled bulk craft	500.00

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

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

**Section 3S.1. Imposition of Fee.** There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayors Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination within the municipality. as follows:

<u>Occupation/Calling</u>	<u>Rate of Fee per Annum</u>
a. On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	300.00
b. On employees and workers in commercial establishments who cater or attend to the daily needs of 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 establishments	300.00
e. All occupation or calling subject to periodic inspection, surveillance and or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder	300.00

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**Section 3S.2. Exemption.** All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code and government employees are exempted from payment of this fee.

**Section 3S.3. Person Governed.** The following workers or employees whether working or temporary or permanent basis shall secure the individual Mayors Permit prescribed herewith;

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

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

2. Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shops; hardware; pest control services; printing and publishing houses; service station; slaughter-houses; textile stores; warehouses; and parking lots.

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

b. Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shops; 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, carindaria, catering services, bakeries, ice cream, ice milk factories, refreshment parlor, restaurant, 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.

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- d. Employees or workers in night or night and day establishments such as but not limited to the following:  
Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; super clubs and all other business establishment whose business activities performed and consumed during night time.

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

- e. All 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 3S.2.

**Section 3S.4. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer's Office of this Municipality 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 district occupation or calling engaged in. Employer shall advance the fees to the Municipality of Santa Fe, Leyte for its employees.

**Section 3S.5. Submission of List of Employees.** All business establishments should submit a certified list of employees which is signed by the owner to the Business Permit and Licensing Office on or before January 15 of each year with the following information:

1. Name of the Employee/s
2. Address of the Employee/s
3. Position to be given to the Employee/s
4. Amount of Occupational Permit Fee Paid
5. Date and Number of Official Receipt

A penalty of Two Hundred Pesos (Php 200.00) shall be imposed for every month of delay for non-compliance of this provision.

Newly-hired workers and/or employees shall secure their Individual Occupational Permit from the moment they are actually accepted by the management of any business or industrial establishment to start working.

All Occupational Permit, regardless of date secured, shall be renewed during the first twenty (20) days of January on the next following calendar year.

**Section 3S.6. Surcharge for Late Payment.** A penalty of Five Hundred Pesos (Php 500.00) shall be imposed for failure to pay the prescribed fee in this Article.

**Section 3S.7. Administrative Provisions.**

- a. The Business Permits and Licensing Office shall keep a record of all person engaged in occupation and/or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

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- 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's Office and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

**Article T. Registration/Renewal Fee for Chainsaw Owners and Operators**

**Section 3T.1. Imposition of Fees.** There shall be collected fees for every chainsaw owners and operators with the following rates below:

	Amount of Fee
a. Registration Fee	1,000.00/unit
b. Renewal	1,000.00/unit

**Section 3T.2. Administrative Provisions.**

- a. Chainsaw should be registered with the Municipal Environment and Natural Resources Offices (MENRO) and pay the registration and/or renewal fees at the Municipal Treasurer's Office.
- b. A penalty of Five Thousand Pesos (Php 5,000.00) shall be imposed for non-registration of chainsaw.

**Article W. Towing Fee and Impounding Fee for Motor Vehicles**

**Section 3W.1. Public Pound.** A public pound for motor vehicle shall be established and maintained under the supervision of the Municipal Police Group.

**Section 3W.2. Causes of Towing for Impoundment.** A motor vehicle shall be towed for impoundment for the following reasons:

1. Vehicles that block/obstruct the free movement of highway, road or streets.
2. Vehicles abandoned in the national highway, municipal streets and barangay roads and in other public places for more than four (4) hours.
3. Vehicles parked for repair and/or assembly work in any public places.

**Section 3W.3. Imposition of Fees.** There shall be collected fees from owners/operators of every impounded vehicle with the following rates below:

PARTICULARS	TOWING FEE	IMPOUNDING FEE
Motorcycle	200.00/unit	100.00/day
Tricycle	200.00/unit	100.00/day
Light Vehicle	500.00/unit	300.00/day
Bus/truck (4 to 6 wheelers)	1,000.00/unit	500.00/day
Truck (8 wheelers and up)	1,500.00/unit	750.00/day

**Section 3W.4. Notice of Unit Impoundment.** Within forty-eight (48) hours from its impoundment, a notice shall be served to the owner to claim said unit and pay the corresponding fees and charges.

**Section 3W.5. Prohibition.** Pound Keeper or employees in the public pound are not allowed to participate directly or indirectly in the public auction sale of an impounded motor vehicle.

**Section 3W.6. Due Care in the Safekeeping of the Impounded Motor Vehicle.** The Pound Keeper shall be held liable and pay the corresponding value of the loss, pilferage and other damages of the impounded unit.

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**CHAPTER IV – COMMUNITY TAX**

**Section 4.1. Imposition of Tax.** There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

**Section 4.2. 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 (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

**Section 4.3. 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 Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

- a. For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated – Two (P2.00) Pesos; and
- b. For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two (P2.00) Pesos.

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

**Section 4.4. Exemptions.**

The following are exempted from the Community Tax:

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

**Section 4.5. Place of Payment.** The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

**Section 4.6. Time of Payment; Penalties for Delinquency.**

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

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

**Section 4.7. 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 (P1.00).

**Section 4.8. Presentation of Community Tax Certificate on Certain Occasions.**

- a. When an individual subject to the Community Tax acknowledges any document before a notary public, takes 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 public fund, transacts other official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community Tax shall not be required in connection with the registration of a voter.

- b. When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction 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 4.9. Collection and Allocation of Proceeds of the Community Tax.**

- a. The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions: provided, however, that said Barangay Treasurer shall be bonded 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 this Municipality.
- c. The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:
  1. Fifty (50%) percent shall accrue to the general fund of the Municipality; and
  2. Fifty (50%) percent shall accrue to the Barangay where the tax is collected.

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**CHAPTER V. MUNICIPAL CHARGES**  
**Article A. Fishery Rentals, Fees and Charges**

**Section 5A.1. Definitions.** When used in this article.

- a. **Marginal Fisherman** refers to an individual in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000) or the poverty line established by NEDA for the particular region or locality whichever is higher.
- b. **Municipal Waters** include not only streams, lakes and inland waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, but all marine waters included in the territorial jurisdiction of the municipality.

**Section 5A.2. Fishery Rentals, Fees and Charges.** This municipality shall have the exclusive authority to grant the following fishery privileges within its municipal waters and impose rentals, fees, or charges there from:

- a. To erect fish pens and fishponds for commercial purposes.
- b. To gather, take a catch tilapia, milkfish, carpa, African hito, freshwater prawn fry and other species and fish from municipal waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

**Section 5A.3. Grant of Fishery Rights by Public Auction.** Exclusive fishery privileges to erect fish pens, fishponds or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

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

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

- a. Chairperson: Municipal Mayor
- b. Vice-Chairperson: SB Chairperson, Committee on Ways and Means
- c. Members:
  1. SB Chairperson, Committee on Market and Slaughterhouse
  2. SB Chairperson, Committee on Agriculture
  3. Municipal Treasurer
  4. Municipal Assessor
  5. Sangguniang Bayan Secretary

The committee shall advertise the call for sealed bids for the leasing or a zone or zones of municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the municipal hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the Sangguniang Bayan shall grant the rights within the definite area or portion of the municipal waters to any interested individual upon payment of a license fee fixed herein.

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

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least One Thousand Pesos (P 1,000.00) which shall be deducted from the first rental by the person should the bid be awarded to him.

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

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

**Section 5A.4. Duration of Lease.** The grant of lease of fishery rights through public auction shall be for a period of not exceeding five (5) years.

**Section 5A.5. Imposition of Fees.** There shall be collected the following license fee annually for the grant of exclusive fishery rights to erect and operate fishponds, or other species of fish for propagation and/or commercial purposes and if there are no interested bidders in the public auction.

	<u>Amount of Fee</u>
1. Operation of fish pens	
1. Per hectare	1,000.00
2. Operation of less than 1 hectare	500.00
2. Operation of fishpond	
1. Less than 500 sq. meter	500.00
2. 500 sq. m. but less than 1,000 sq. m.	1,000.00
3. 1,000 sq. m. more but less than 5,000 sq. m.	1,500.00
4. 5,000 sq. m. more but less than 10,000 sq. m.	2,000.00
5. Exceeding 1 hectare	2,500.00

**Section 5A.6. Privileges of Residents to Take Fish in Municipal Waters.** Any person who is not a grantee of license of privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal waters.

Furthermore, no rental fees, charge, or any other imposition whatsoever shall be collected from marginal fishermen or members of the farmers association.

**Section 5A.7. Time and Manner of Payment.**

- a. The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by successful bidder accompanying the sealed bid shall be applied against the rental due from him.

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

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

**Section 5A.8. Administrative Provisions.**

- a. A license of other localities shall not fish within the municipal waters of this municipality without first securing the necessary permit from the Office of the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer's Office.

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- b. No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this municipal waters.
- c. Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

**Section 5A.9. Applicability of Pertinent Provisions of Laws.** All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

**Article B. Rental Fee for the Use of Municipal Facilities and Equipment**

**Section 5B.1. Imposition.** The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

**Rate of Rental**

**1. Municipal Gymnasium**

* maximum of four (4) hours with fans	2,000.00
* succeeding hour with fans	500.00
* for electricity consumption for whole day/night (with outside hired Sound System & Disco Light)	3,000.00
- with Sound System & Disco Lights (add-on)	
* maximum of four (4) hours	5,000.00
* succeeding hour	1,250.00
- with Aircon (add-on)	
* maximum of four (4) hours	5,000.00
* succeeding hour	1,250.00

**1. Legislative Function Halls with Amenities**

*maximum of four (4) hours (Whole function hall)	6,000.00
*maximum of four (4) hours (Half of function hall)	3,000.00
* succeeding hour	750.00

**2. Public Market Covered Court**

*maximum of four (4) hours (morning/afternoon)	500.00
* succeeding hour (morning/afternoon)	150.00
* maximum of four (4) hours (evening)	1,000.00
* succeeding hour (evening)	250.00

**3. Backhoe Payloader**

*per hour	1,000.00
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**Section 5B.2. Time and Manner of Payment.** The fees imposed herein shall be paid to the Municipal Treasurer's Office or his duly authorized representative, before the use or occupancy of the property or venue.

**Section 5B.3. Administrative Provisions.**

- a. For the rental of venue, generator is prepared but the event organizer/ coordinator/planner is the one responsible for the consumption of diesel/ gasoline needed for the entire duration whenever brown-out occur.
- b. For the rental of equipment, the renter must signify his/her intentions to rent to the LGU through the Local Chief Executive (LCE) stating therein the date, time duration and the place where he/she will use the equipment.

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- c. The renter must pay the exact amount of money to the Municipal Treasurer’s Office before he/she can use the said venue or equipment.
- d. The renter must sign the Contract of Agreement together with the Local Chief Executive or his duly authorized representative after the payment has been made.
- e. The renter must pay the amount damaged on the venue and/or equipment whenever there is. He/she is liable for the cost damaged during the use of the equipment on the venue and the equipment rented.

**Article C. Garbage Collection Fee**

**Section 5C.1. Imposition of Fee.** There shall be collected annual garbage fee from every owner or operator of any business establishment/s regardless of the area in the amount of Six Hundred Pesos (Php 600.00) Only.

**Section 5C.2. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer’s Office before the Mayor’s Business Permit is issued.

**Section 5C.3. Administrative Provisions.**

- a. The area of the garbage collection shall not only be for business area of the town proper and Public Market but for all establishments and houses situated in this municipality.
- b. For business establishment/s, the owners or operators shall provide their premises the required garbage can or receptacle which shall be placed in front of their establishment/s before the time of garbage collection.
- c. For household, any member of the house residing in this municipality shall provide their premises the required garbage can or receptacle which shall be placed in front of their houses before the time of garbage collection.
- d. The Sanitary Inspector shall inspect once every month the said business establishment to find out whether garbage is properly segregated or disposed within the premises.
- e. This article shall not apply only to business operators or establishments which provides their own system of garbage disposal.
- f. No fees shall be collected in every household residing in this municipality as part of the LGU-Santa Fe, Leyte Program on Eco-Friendly Environment. This is to lessen or even eradicate the problem on waste in the municipality especially on every barangay and the town proper as well.
- g. In this Article, a policy “No segregation, No Garbage Collection” is strictly implemented.

**Article D. Charges for Parking**

**Section 5D.1. Imposition of Fee.** There shall be collected fees for the use of municipal owned parking area or designated streets for parking in accordance with the following schedule:

a. Day Parking Rates	Annual	Daily
Vehicle Type		
Tricycle	720.00	2.00
Private Cars and Service Vehicles	1,800.00	5.00
Passenger Jeeps	3,600.00	10.00
Cargo Trucks/Delivery Vans	5,400.00	15.00
Passenger Bus	7,200.00	20.00
b. Overnight Parking Rates		

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- c. All types of Vehicles
  - Annual- 10,800.00
  - Daily- 30.00
- d. Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this article.

**(ALTERNATIVE RATE STRUCTURE):**

- a. From the first 12 hours
  - 1. Passenger buses or cargo trucks 25.00
  - 2. Mini buses or jeepneys 20.00
  - 3. Cars 15.00
  - 4. Tricycles 10.00
  - 5. Other vehicles 5.00
- b. For each succeeding hour or a fraction thereof
  - 1. Passenger buses or cargo trucks 5.00
  - 2. Mini buses or jeepneys 4.00
  - 3. Cars 3.00
  - 4. Tricycles 2.00
  - 5. Other vehicles 1.00
- c. Overnight Parking Rates (All types of vehicles)
  - Annual- 10, 800.00
  - Daily- 30.00
- d. Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this article.

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

**Section 5D.2. Time of Payment.** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking threat.

**Article E. Municipal Hospital Service Fees and the Municipal Health Center Service Fees**

**Section 5E.1. Imposition of Municipal Hospital Service Fees and/or the existing Municipal Health Center Service Fees.** The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Hospital:

	<u>Amount of Fee</u>
<b>a. Medical Fees</b>	
<b>1. In Patient:</b>	
1.1. Ward Room	100.00/day
1.2. Delivery Room	200.00/day
1.3. Normal Delivery (excluding medicine)	300.00/day
1.4. Abnormal Delivery (excluding medicine)	500.00/day
1.5. Operating Room	1,000.00/day
1.6. Aircon Room	500.00/day
1.7. Private Room Without aircon	500.00/day
1.8. Nursery Room	200.00/day
<b>2. Out-Patient Service:</b>	
2.1. P.E Consultation and Prescription (excluding Laboratory and other specific examination)	100.00
2.2. Hypodermic, IM injection (excluding medicine)	100.00
2.3. Intravenous injection (excluding medicine)	100.00

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<b>3. General Surgical Dressing:</b>	
3.1. Small	100.00
3.2. Medium	200.00
3.3. Large	300.00
<b>4. Suturing of Wound:</b>	
4.1. Large Wound (3 cm and larger) no. of suture x P _____	150.00
4.2. Circumcision	200.00
4.3. Ingrown Toenail	100.00
<b>5. Ambulance Fees</b>	
5.1. Within the Municipality	100.00
5.2. Outside the municipality	200.00
5.3. Outside the province	400.00
5.4. Electric fan/day	20.00
5.5. Oxygen Tank	50.00
5.6. ECG	100.00
<b>b. Dental Services:</b>	
1. Extraction per tooth (including anesthesia)	300.00
2. Temporary filling per tooth	300.00
3. Permanent filling per tooth	300.00
4. Silicate cement	300.00
5. Composite filling	300.00
6. Cementation	300.00
7. Prophylaxis	300.00
8. Gum treatment	300.00
9. Initial	300.00
10. Second treatment	250.00
11. Dental x-ray	300.00
<b>c. X-ray Examination Fees:</b>	
1. <b>Chest x-tray (PA)</b>	
1.1. AP	100.00
1.2. APL	50.00
1.3. 14X17	50.00
1.4. 14X14 APL	50.00
1.5. 11X14 APL	50.00
1.6. 10X12	50.00
1.7. 8X10	50.00
2. <b>Thoracic Cage</b>	
2.1. AP	100.00
2.2. APL	100.00
2.3. 14X17	100.00
2.4. 14 x 14 AP	100.00
2.5. 11 x 14 APL	100.00
2.6. 10 x 12	100.00
2.7. 8 x 10	100.00
3. <b>Thoracic – Lumbar (AP Lateral)</b>	
3.1. AP	200.00
3.2. APL	200.00
3.3. 14 x 17	200.00
3.4. 14 x 14 AP	200.00
3.5. 11 x 14 APL	200.00

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3.6. 10 x 12	200.00
3.7. 8 X 10	200.00
3.8. Lumbo – Sacral	200.00
3.9. (AP Latera)	150.00
3.10. Skull AP and Lateral	150.00
3.11. Skull Paranasil Sinuses (3 cs)	150.00
3.12. 10 x 12	150.00
<b>4. Extremities, Long Bones, AP Lateral</b>	
<b>Hand and Wrist – AP</b>	
4.1. APL	250.00
4.2. KUB	250.00
4.3. 14 x 17	250.00
<b>5. Plain Abdomen</b>	
5.1. AP	250.00
5.2. APL	250.00
5.3. 14 x 17	250.00
5.4. 10 x 12	250.00
5.5. IUD	250.00
5.6. 14 x 17 (1 pc.)	250.00
5.7. 10 x 12 (4 pcs.)	300.00
<b>6. Pedia</b>	
6.1. 10 x 12 (5 pcs.)	150.00
6.2. Upper GI series	150.00
6.3. 14 x 17 (1 pc.)	150.00
6.4. 10 x 12 (4 pcs.)	150.00
<b>7. Oral Cholecystography</b>	
7.1. 10 x 12 (3 pcs.) w/ medication	150.00
<b>8. Pedia</b>	
8.1. 0 x 12 (3 pcs.)	100.00
<b>9. Chole GI Series</b>	
9.1. 14 x 17 (1 pc.)	100.00
9.2. 14 x 12 (4 pcs.)	100.00
9.3. 8 x 10 (1 pc.)	100.00

**d. Laboratory Examination Fees:**

Blood Chemistry	
Fasting Blood Sugar	50.00
Blood Urea Nitrogen	50.00
Cholesterol	35.00
Creatinine	35.00
Uric Acid 1	35.00
SGOT	35.00
SGPT	40.00
Total Bilurubin	40.00
Total Protein A/G Ratio	40.00
Hematology	50.00
Complete Blood Count	50.00
Hemoglobin/Hemotocrit	50.00
Determination	50.00
WBC, Differential Count	40.00
RBC Count	40.00
ESR	40.00
Bleeding/Clotting Time	40.00
Thrombocyte Count	50.00

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Malaria Detection	50.00
Parasitology	50.00
Routine Stool Examination	35.00
Clinical Microscopy	35.00
Routine Analysis	35.00
Sputum Test	35.00
Pregnancy Test	80.00
Blood Banking	80.00
ABO – RH Testing	40.00
Cross matching	40.00
Immunology	40.00
Widal Test	40.00
Bacteriology	50.00
Acid Fast Stain Smear (TB Leprosy)	50.00
Gram Stain Smear	50.00
Pap Smear	50.00
<b>5. Subsistence</b>	
Pay Ward	100.00
Charity	20.00

**Section 5E.2. Time And Manner of Payment.** The fees here in 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 5E.3. Exemptions.** Residents who are certified by the assigned Municipal Social Welfare and Development Officer (MSWDO) as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

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

**Article F. Cemetery Charges**

**Section 5F.1. Imposition of Fees.** There shall be collected the following rental fees for the rental of Municipal Cemetery lots.

**A. Basic Fees and Charges:**

1. Burial - 500.00
2. Exhumation - 500.00
3. Rebury - 500.00

**B. Perpetual Lease on Niches:**

1. Ossuary - first interment - 5,000.00  
 - renewal for five (5) years- 5,000.00  
 - one time renewal – 30,000.00

**C. Sepulcher (5 years term)**

1. First layers/Below rows - 10,000.00
2. Second layers/Middle rows – 12,000.00
3. Third layers/Upper rows – 11,000.00
4. Renewal every 5 years - 5,000.00
5. One Time Renewal – 30,000.00

**D. Perpetual Lease on Plots:**

1. Underground Interment/Burial - 20,000.00
2. Above Ground Interment/Burial/Mausoleum - 70,000.00

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**E. Cost of Family Estate Area/Mausoleum (perpetual, one-time payment only)**  
200,000.00

**F. Additional Fees and Charges:**

**1. Rental of Tables, Chairs, Umbrella for Catering**

- 1.1. Tables – 50.00/piece
- 1.2. Chairs – 10.00/piece
- 1.3. Umbrella for Catering – 100.00/piece

**2. No Smoking Policy**

- 2.1. Cigarette – 500.00
- 2.2. Vape – 700.00

**3. Vendors/Peddlers**

- 3.1. Vendors – 100.00/day
- 3.2. Peddlers – 150.00/day

**4. Parking Fee**

- 4.1. Car – 100.00/unit
- 4.2. Tricycle – 50.00/unit
- 4.3. Motorcycle – 20.00/unit
- 4.4. Bicycle – 10.00/unit
- 4.5. Pedicab – 10.00/unit

**Section 5F.2. Time and Manner of Payment.** For Section 5F.1., letters A. to E, the fee shall be paid to the Municipal Treasurer’s Office upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within thirty (30) calendar days before the expiration of the lease period. On the other hand, for Section 5F.1., letter F, the fee, fine or charges will be directly paid to a collector assigned.

**Section 5F.3. Administrative Provisions.**

- A. A cadaver of one classified by the Office of the Municipal Social Work and Development (MSWD) as indigent shall be buried in a chamber within a sepulcher shall paid the full amount that is one-half (1/2) of the cost of the sepulcher plus the burial fee or transfer fee.
- B. Only those who were considered indigent by the Office of the Municipal Social Work and Development (MSWD) shall be buried on the drawer-type tomb.
- C. No discounts shall be imposed even considered indigent by the Office of the Municipal Social Work and Development (MSWD) for an underground burial.
- D. All family estates or mausoleum areas shall be sold or conveyed through a Master Deed. This Deed shall contain the Declaration of Restrictions and other conditions. The same cannot, however, be resold or re-conveyed except to the Santa Fe Public Memorial Garden at a price equivalent to the original cost of the lot or area with no extra price or cost to any or all improvements therein. As a manifestation of goodwill, the Santa Fe Public Memorial Garden management shall provide niche/s in the ossuary for the remains of the person/s interred therein with no cost to the family. The cost of the tablet shall, however, be borne by the family.
- E. Burial plots for tombs, ossuary and/or chambers in sepulchers shall be leased in accordance with the provisions of this Code and its related rules and regulations.
- F. All family estates or mausoleum areas, burial plots for tombs, ossuary and/or chambers in sepulchers shall not be used for purposes other than as burial place for dead humans. The same shall apply to the use of chapel and other cemetery services.

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- G. Funeral services such as, but not limited to use of chapel, ossuary niches, sepulcher chambers, family estate or mausoleum areas and burials plot for tombs, shall first be fully paid before burial is made.
- H. Rights to lease family estate or mausoleum areas, burial plots for tombs, ossuary niches and sepulcher chambers, may be conveyed or transferred by the Santa Fe Public Memorial Garden either through one-time payment or in sixty (60) equal installments. However, those who opt to pay in installment shall first pay in full the total cost of mausoleum area, burial plot for tomb, ossuary niches and sepulcher chambers, as the case maybe, before they may be allowed to inter/bury their dead. In no case that the same maybe sold, conveyed or transferred for speculative or investment purposes.
- I. Those lessees who wish to pay in advance the rent or cost of the family estate or mausoleum areas may be granted the right to choose their preferred location or site after having paid in full of at least fifty percent (50%) of the cost of said family estate or mausoleum area. In no case, however, shall they be allowed to locate their family estate or mausoleum outside the designated area for such burial or interment plan.
- J. Lessees of sepulcher chambers are prohibited from re-letting or re-leasing said chamber or any part thereof nor allow interment thereat for a compensation.
- K. Lease of family estate or mausoleum areas, ossuary niches and burial lots for tombs shall be covered by a Deed of Conveyance in the form of a Master Deed which shall serve as the fundamental document establishing the existence of the property (family estate or mausoleum areas, ossuary niches and burial plots for tombs) and governs the use and maintenance of the same. Under the Master Deed, lessees of family estate or mausoleum areas, ossuary niches, and burial plots for tombs, shall be prohibited from re-letting or re-leasing the same or any part thereof nor allow interment thereat for a compensation.
- L. Santa Fe Public Memorial Garden personnel or their authorized workers shall have the right to enter upon use adjoining lots of family estate areas, sepulchers or tombs to undertake improvement works without need of the lessee's prior notice.
- M. Santa Fe Public Memorial Garden management will exert efforts and precautions to protect the leased properties and person inside the cemetery from loss, damages or claims. It shall not, however, be responsible for loss, damage or injury that are not due nor attributable to its negligence, commission or omission.
- N. Santa Fe Public Memorial Garden management reserves the right to remove from the family estate areas, tombs, sepulchers flowers, wreaths, candles, decorations and other objects the presence, appearance or condition of which may seem to an ordinary person to be ugly or unsightly.
- O. For the benefit of all lessees or parties having interests, the Santa Fe Public Memorial Garden retains unto itself full and complete supervision, control and management of the land, buildings, improvements such as roads, walks, utilities, books and records, and exercise full and complete authority, rights and privileges to administer, make change, and enforce and all rules and regulations and restrictions not inconsistent with pertinent laws, ordinance, rules and regulations.
- P. Parking fee shall be imposed every before All Souls Day (October 31), All Souls Day (November 1), All Saints Day (November 2) and after All Saints Day (November 3) to be collected by the staff from the Municipal Treasurer's Office with the supervision by the Management Team and with the assistance from the PNP-Santa Fe and SAFTU personnel in terms of parking and traffic situations.

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**Article G. Slaughter and Corral Fees**

**Section 5G.1. Imposition of Fees.** There shall be imposed the following:

- a. **Permit Fee to Slaughter.** Before any animal is slaughtered for public consumption, a permit fee therefor shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, through the Municipal treasurer upon payment of the corresponding fee, as follows:

	<b>Per Head</b>
Large cattle	75.00
Hogs	50.00
Goat/Sheep	20.00
Lechon	50.00

- b. **Slaughter Fee.** The fee shall be paid to cover the cost of service in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

	<b>Per Head</b>
Large cattle	100.00
Hogs	100.00
Goat/Sheep	50.00
Lechon	75.00

- c. **Corral Fee.** Fee collected for the animals to be slaughtered, which are to be kept in a corral owned by the Municipality;

	<b>Per Head</b>
Large cattle	75.00
Hogs	50.00
Goat/Sheep	20.00
Lechon	50.00

**Section 5G.2. Prohibition.** Permit to slaughter shall not be granted nor the corresponding fee collected on animals be condemned by the Municipal Veterinarian.

**Section 5G.3. Time of Payment.**

- a. **Permit Fee.** The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- b. **Slaughter Fee.** The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.
- c. **Corral Fee.** The fee shall be paid to the Municipal Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

**Section 5G.4. Administrative Provisions**

- a. The slaughter of any kind of animal intended for sale shall be done only in the city slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall be sold.

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

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

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

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

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

**CHAPTER VI. SERVICE FEES**

**Article A. Documentary/Service Fees for the Services Rendered by the Offices of the Municipality**

**Section 6A.1. Imposition of Fees.** The fees shall be collected from every person requesting for copies of official records and documents from the offices of this municipality with the following rates below:

<b>A. Mayor's Office</b>	
1. Mayor's Clearance	100.00
2. Secretaries Fee	100.00
3. Subscription Fee	100.00
4. Special Mayor's Permit	500.00
5. Certified True Copy	50.00
6. Retirement/Maternity/Leave Clearance	100.00
<b>B. Municipal Assessor's Office</b>	
1. Certificate of Tax Declaration	100.00
2. Certificate of No Improvement	100.00
3. Certificate of No Property Holdings	100.00
4. Verification of History Tracer	120.00
5. Certification Fee	100.00
6. Certified True Copy	50.00
<b>C. Municipal Engineering Office</b>	
1. Electrical Connection Fee (for indigenous structure)	300.00
2. Certification Fee	100.00
3. Certified True Copy	50.00
<b>D. Municipal Treasurer's Office</b>	
1. Tax Clearance	100.00
2. Verification Fee	100.00
3. Certification Fee	100.00
4. Certified True Copy	50.00

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<b>E. Municipal Agriculture's Office</b>		
1. Farmer's Registration Fee		100.00
2. Certification Fee		100.00
3. Certified True Copy		50.00
<b>F. Municipal Accounting Office</b>		
1. Certified True Copy		50.00
2. Certification Fee		100.00
3. Others		100.00
<b>G. General Services Office</b>		
1. Certified True Copy		50.00
2. Certification Fee		100.00
3. Auction Fee		100.00
<b>H. Municipal Library</b>		
1. Borrower's Card per person		100.00
2. Fines on overdue book per day		50.00
3. Others		100.00
<b>I. Business Permit &amp; Licensing Office</b>		
1. Certified True Copy		50.00
2. Certification Fee		100.00
3. Retirement of Business		100.00
4. Change of Address		100.00
5. Change of Trade/Business Name		100.00
6. Request for Documents		100.00
7. Other Fees		100.00
<b>J. Municipal Tourism Office</b>		
1. Certified true copy		50.00
2. Certification fee		100.00
3. Accreditation fee		100.00
4. Others		100.00
<b>K. Public Employment Service Office</b>		
1. Certified true copy		50.00
2. Certification fee		100.00
3. Special Recruitment Authority		100.00
4. Others		100.00
<b>L. Sangguniang Bayan &amp; Secretariat Office</b>		
1. Certified true copy		50.00
2. Certification fee		100.00
3. Others		100.00
<b>M. Vice Mayor's Office</b>		
1. Certified true copy		50.00
2. Certification Fee		100.00
3. Others		100.00

**Section 6A.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.

**Section 6A.3. Time and Manner of Payment.** The fees shall be paid to the Municipal Treasurer's Office at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

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**Article B. Local Civil Registry Fees**

**Section 6B.01. Imposition of Fees.** There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

- a. Marriage Fees:
  - 1. Application for marriage license 200.00
  - 2. Marriage license fee 250.00
  - 3. Marriage solemnization fee 500.00
  - 4. Registration of Marriage 200.00
- b. For registration of the following
  - 1. Legitimation 200.00
  - 2. Adoption 200.00
  - 3. Recognition of Foreign Adoption Decree 1,000.00
  - 4. Annulment of Marriage 500.00
  - 5. Recognition of Foreign Divorce Decree 1,000.00
  - 6. Legal Separation 300.00
  - 7. Naturalization 1,000.00
  - 8. Legal Instruments 100.00
  - 9. Other legal documentation for records purposes 200.00
- c. Processing/Filing Fee
  - 1. Filing Fee for Change of First Name (R.A. 9048) 3,000.00
  - 2. Filing Fee for Correction of Gender (R.A. 10172) 3,000.00
  - 3. Filing Fee for Correction of Clerical Error (R.A. 9048/10172) 1,000.00
  - 4. Processing for Change of First Name 300.00
  - 5. Processing for Correction of Gender 300.00
  - 6. Processing for Correction of Clerical Error 200.00
  - 7. Processing of Wrongly Registered (MC 91-6) 300.00
  - 8. Processing of Circular 2010-4 300.00
  - 9. Processing of Out-of-Town Registrations 300.00
  - 10. Processing of Special Endorsements 200.00
  - 11. Supplemental Report 200.00
- d. Other Fees
  - 1. Timely Registration of the following
    - a. Certificate of Live Birth 100.00
    - b. Certificate of Marriage 100.00
    - c. Certificate of Death 100.00
  - 2. Delayed Registration of the following:
    - a. Certificate of Live Birth Php 50.00 per year
    - b. Certificate of Marriage Php 50.00 per year
    - c. Certificate of Death Php 50.00 per year
  - 3. Pre-Marriage Orientation and Counseling Fee 300.00
  - 4. Certifications (Form 1A, 2A and 3A) 100.00
- e. For certified copies of any document in the register, for each page 100.00
- f. Burial Fees:
  - 1. Burial Permit Fee 500.00
  - 2. Transfer of cadaver 500.00
  - 3. Fee for exhumation of cadaver 500.00
  - 4. Fee for removal of cadaver 500.00

**Section 6B.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 6B.3. Time and Manner of Payment.** The fees shall be paid to the Municipal Treasurer's Office before registration or issuance of the permit, license or certified copy of local registry records documents.

**Section 6B.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 C. Sanitary Inspection Fee**

**Section 6C.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:

	<u>Amount of Fee</u>
a. For house for rent	300.00
b. For each business, industrial, or agricultural establishment	
1. With an area of 25 sq.m. up to 50 sq.m.	200.00
2. With an area of 51 sq.m. up to 100 sq.m.	250.00
3. With an area of 101 sq.m. up to 200 sq.m.	300.00
4. With an area of 201 sq.m. up to 500 sq.m.	350.00
5. With an area of 501 sq.m. up to 1000 sq.m.	400.00
6. With an area of 1,000 sq.m. or more	450.00

**Section 6C.2. Time and Manner of Payment.** The fees imposed in this Article shall be paid to the Municipal Treasurer's Office upon filing of the application for the Sanitary Permit Certificate with the Municipal Sanitary Inspector end upon renewal of the same every year thereafter within the first twenty (20) days of January.

**Section 6C.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/she issues the sanitary inspection certificate.

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

**Section 6D.1. Imposition of Fee.** There shall be collected a fee of Two Hundred Pesos (Php200.00) from any person who is given a physical examination by the Municipal Health Officer or duly authorized representative, as required by existing ordinances.

An fee of Thirty Pesos (Php 30.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial health certificate issued by the Municipal Health Officer.

**Section 6D.2. Time and Manner of Payment.** The fee shall be paid to the Municipal Treasurer's Office before the physical examination is made and the medical certificate is issued.

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- b. It shall be the duty of each trained vaccinator when vaccinating any dog to prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information:
  1. Owner's name, address and cellphone 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

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

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

- b. **Dog Registration of Licensing** - Every dog shall be registered by their owner upon reaching the age of three (3) months and thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (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.

- c. **Elimination of Unregistered Dog** - Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Agriculture's Office.

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

The license veterinarian, trained vaccinator, the Municipal Agriculture's Office or a place officer may enter any land for the purpose of seizing or exterminating a dog which is liable to seized under this section.

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

The provincial veterinarian and the MAO are tasked to determine the age of the dogs.

- d. **Reporting of Biting Incidents** – the owner of the dog which has bitten any person and the person who has bitten shall within twenty-four (24) hours of the occurrence, report the incident to the Municipal Agriculture's Office, a health worker or a police officer receiving such information who shall immediately transmit it to the Municipal Agriculture's Office for investigation.

- e. The owner of the dog which has bitten any person shall be responsible for all the treatment and dog examination.

- f. Financial support of the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

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*Ros*  
*Antonia L*

*Paulo*  
*Jr*

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**Section 6E.4. Penalty.** Any owner of a dog who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos and an imprisonment of not more than 6 months, or both, or upon the discretion of the court.

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

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

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

**Section 7A.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 7A.2. Accrual of Tax.** Unless otherwise provided in this Ordinance, all taxes and charges imposed here in shall accrue on the first (1<sup>st</sup>) day of January each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

**Section 7A.3. Time of Payment.** Unless specifically provided here in, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

**Section 7A.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 7A.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 abovementioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

**Section 7A.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 7A.7. Issuance of Receipts.** It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipts 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, fess, or charges.

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

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

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

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

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

**Section 7A.12. Automatic Adjustment of Fees.** Fees collected by the Municipal Treasurer shall be automatically increased at the rate of ten (10%) percent every five (5) years.

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

**Section 7B.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 upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

**Section 7B.2. Civil Remedies.** The civil remedies for the collection of local 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 rights to personal property, and to levy upon real property and interest in and rights to real property; and,
- b. By judicial action.

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

**Section 7B.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 delinquent 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 proceed of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount deducted, including all expenses, is collected.

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**G. Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be 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 falls 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 dismissed from the service after due notice and hearing.

**i. Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in 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 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.

**J.** 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 perform 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, be 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.

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Republic of the Philippines  
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Municipality of Santa Fe

**SANGGUNIANG BAYAN**

*Continuation: Municipal Ordinance No. 2024-007  
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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 Municipality for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and 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 his 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 implement necessarily used by the delinquent taxpayer in the trade or employment;

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- 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
- 3. His necessary clothing, and that all of his family;
- 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos(P10,000.00);
- 5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- 6. The professional libraries of doctors, engineers, lawyers and judges;
- 7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos(P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
- 8. Any material or article forming part of a house or improvement of any real property.

**Article C. Taxpayer's Remedies**

**Section 7C.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 such as taxes, fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- b. In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade the payment.
- c. Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- d. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
  - 1. The treasurer is legally prevented from making the assessment of collection;
  - 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
  - 3. The taxpayer is out of the country or otherwise cannot be located.

**Section 7C.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.

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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 h

**Section 7C.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 filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 7C.4. Legality of this Code.** Any question on the constitutionality or legality of 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 proceeding with a court of competent jurisdiction.

**Article D. Miscellaneous Provisions**

**Section 7D.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 provision of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, confiscatory or contradictory to declared nation policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for purpose.

**Section 7D.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 weeks 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 three (3) conspicuous and publicly accessible places.

**Section 7D.3. Public Dissemination of this Code.** Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

**Section 7D.4. Authority to Adjust Rates.** The Sangguniang Bayan shall have the sole authority to adjust ta rates as prescribed herein not oftener than once every five (5) years, but in case shall such adjustment exceed ten percent (10%) of the rates fixed under the LGC.

**Section 7D.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.

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**CHAPTER VIII. GENERAL PENAL PROVISIONS**

**Section 8.1. 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 two Thousand and Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

**CHAPTER IX FINAL PROVISIONS**

**Section 9.1. Separability Clause.** If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 9.2. Applicability Clause.** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 9.3. Repealing Clause.** All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**Section 9.4 Effectivity.** This Code shall take effect after ten (10) days posting at three (3) conspicuous places of the municipality.

**ENACTED:** This 02<sup>nd</sup> day of September 2024 during the 32<sup>nd</sup> Regular Session of the 12<sup>th</sup> Sangguniang Bayan at the Sangguniang Bayan Session Hall, Santa Fe, Leyte.

Let copies of this Ordinance be furnished to the Office of the Municipal Mayor Hon. Amparo H. Monteza; to the Office of the Municipal Treasurer of this LGU and to all other concerned for their guidance and appropriate action.

This ordinance is approved unanimously.

ATTESTED/APPROVED:

**HON. AMIEL P. ENAGE**  
Sangguniang Bayan Member

**HON. RODEL L. AJETO**  
Sangguniang Bayan Member

**HON. ALVIN D. PETILLA**  
Sangguniang Bayan Member

**HON. AGNES A. CHUCA**  
Sangguniang Bayan Member

**HON. LEAH T. SALCEDA**  
Sangguniang Bayan Member

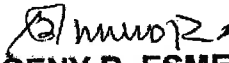
**HON. RICARDO D. FAJARDO**  
Sangguniang Bayan Member




Republic of the Philippines  
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*Continuation: Municipal Ordinance No. 2024-007*  
*Dated: September 2, 2024*

  
**HON. GENY R. ESMERO**  
Sangguniang Bayan Member

  
**HON. LARRY S. ARUTA**  
Sangguniang Bayan Member

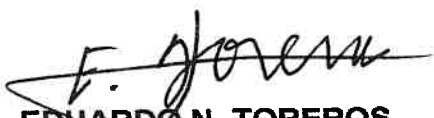
  
**HON. MARILOU L. MILITANTE**  
LIGA President

  
**HON. JERALD LORENZ NARGA**  
SK Federation President

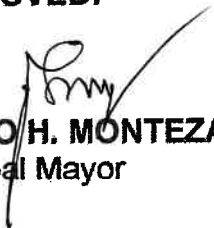
I HEREBY CERTIFY to the correctness of the foregoing quoted resolution and ordinance.

  
**JULIUS XERXES M. OBENQUE**  
SB Secretary Designate

ATTESTED BY: .

  
**HON. EDUARDO N. TOREROS**  
Municipal Vice Mayor/Presiding Officer

APPROVED:

  
**HON. AMPARO H. MONTEZA**  
Municipal Mayor