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Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

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PROVINCIAL LEGAL OFFICE

Item No.: 06
Date: 16 2024 DEC

Released: [Signature]
Time: [Signature]
Date: 12.11.24

SANGGUNIANG PANLALAWIGAN
DEC 12 2024
PROVINCE OF LEYTE

2nd INDORSEMENT
December 3, 2024

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 2024-14⁴ of the Sangguniang Bayan of Javier, Leyte.

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

- Ordinance No. 2024-14 entitled: "An Ordinance amending Chapter III and Chapter IV of the approved Ordinance No. 007-09, etc."

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power for it is within the powers of the Local Council to repeal/amend its prior acts either expressly or by the passage of an essentially inconsistent resolution¹. Hence, recommending for the declaration of its validity.

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 [Signature]

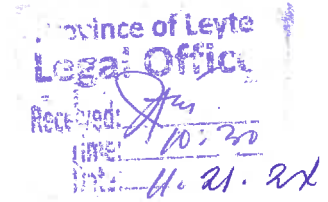
¹ (Constantino vs. Desierto, 288 SCRA 654)



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
21 November 2024



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2024-14** of the **Municipality of Javier, Leyte**, entitled: **An Ordinance amending Chapter III and Chapter IV of the approved Ordinance No. 007-09, an ordinance enacting the Municipal Revenue Code of the Municipality of Javier, Province of Leyte and for other purposes.**


FLORINDA JIL SUYVICO
Secretary to the Sanggunian

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Republic of the Philippines **SANGGUNIANG PANLALAWIGAN**
Province of Leyte
Municipality of JAVIER

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PROVINCE OF LEYTE

Sanguniang Bayan

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON OCTOBER 14, 2024

Present : Mun. Vice – Mayor Emma M. Abueva, presiding officer
SB Member Guilbert M. Lanoy
SB MEMBER Roldan G. Meras
SB MEMBER Marino C. Merilo
SB MEMBER Eriberta R. Ponce
SB MEMBER Stephen Mark I. Papalid
SB MEMBER Michelle O. Moreno
SB MEMBER Romeo C. Malinao
SB MEMBER Alberto A. Riños
SK Fed. President Ericka T. Cabangunay
Liga President Andy L. Dingal

Ordinance No. 2024-14

Authored by : Hon. Roldan G. Meras

AN ORDINANCE APPROVING THE LOCAL REVENUE CODE 2024 OF JAVIER, LEYTE

Be it ordained by the Sangguniang Bayan of the Municipality JAVIER, that

CHAPTER I. GENERAL PROVISIONS

A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Local Revenue Code 2024 of JAVIER, LEYTE.

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

Article B. Construction of Provisions

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

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

Emma M. Abueva
Guilbert M. Lanoy
Roldan G. Meras
Marino C. Merilo
Eriberta R. Ponce
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Alberto A. Riños
Ericka T. Cabangunay
Andy L. Dingal

Revised Revenue Code of the Municipality of JAVIER

Republic of the Philippines
Province of Leyte
Municipality of JAVIER

Sanguniang Bayan

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION
HALL ON OCTOBER 14, 2024

Present : Mun. Vice – Mayor Emma M. Abueva, presiding officer
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Ordinance No. 2024-14

Authored by : Hon. Roldan G. Meras
AN ORDINANCE AMENDING CHAPTER III AND CHAPTER IV OF THE APPROVED
ORDINANCE NO. 007-09, AN ORDINANCE ENACTING THE MUNICIPAL REVENUE
CODE OF THE MUNICIPALITY OF JAVIER, PROVINCE OF LEYTE AND FOR
OTHER PURPOSES.

REVENUE CODE OF THE MUNICIPALITY OF JAVIER

Be it ordained by the Sangguniang Bayan of the Municipality JAVIER, that

CHAPTER I. GENERAL PROVISIONS

A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revenue Code of the Municipality of JAVIER, LEYTE.

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

Article B. Construction of Provisions

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

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

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

(b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

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

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

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

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

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

(h) *Situs of the Tax* – (a) For purpose of collection of the taxes under Chapter II of this Code, manufacturers, assemblers, repackers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, constructors, banks and other financial institutions, and other business, maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the municipality where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the Municipality where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes shall accrue and shall be paid to such municipality.

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(b) The following sales allocation shall apply to manufacturers, assemblers, contractors, producers, and exporters with factories, project offices, plants, and plantations in the pursuit of their business:

(1) Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the Municipality where the principal office is located; and

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

(c) In case where a manufacturer, assembler, producer, exporter or contractor has two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation mentioned in subparagraph (b) of sub section (2) above shall be prorated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume or production during the period for which the tax is due.

(d) The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant is located.

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Article C. Definition of Terms

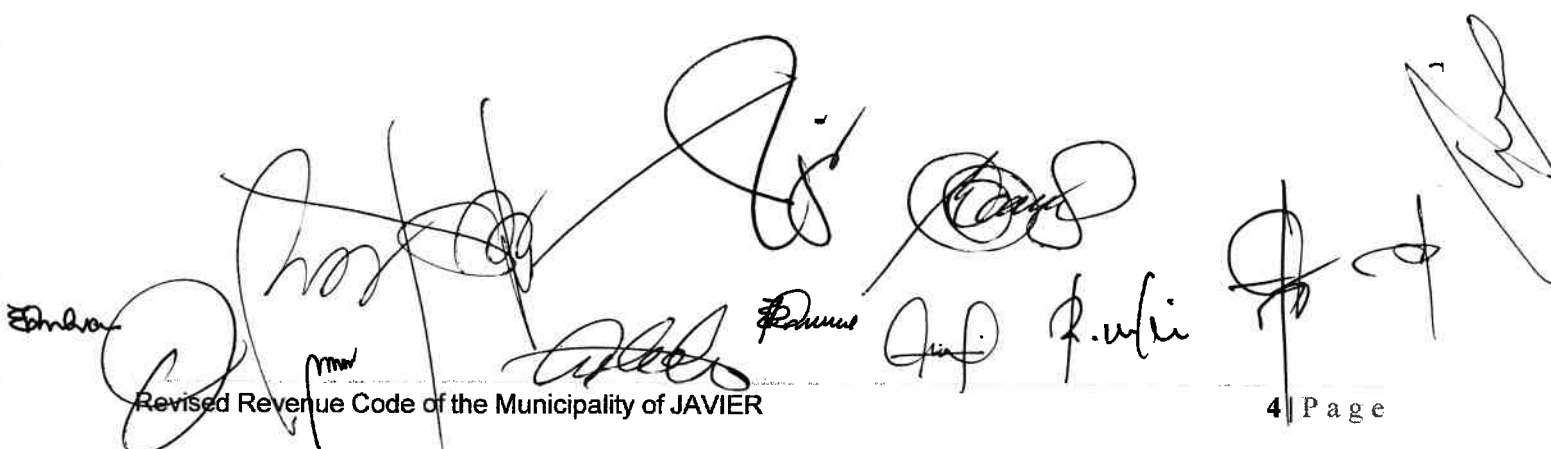
Section 1C.01. Definitions- When used in this Code:

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

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

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

- (f) Fee means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) Franchise is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;



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- (i) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- (j) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.
- (l) *Municipal Waters* include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (m) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (o) *Pedicab (Padyak)* refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- (p) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (q) *Public Market* a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the Sangguniang Bayan to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.
- (r) *Public Utility* refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential

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services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

- (s) Rental means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (t) Residents refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (u) Revenue *includes* taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (v) Shopping *Centers* refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.
- (w) Services mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (x) Tax means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (y) *Tricycle* refers to a motorcycle with a passenger cab usually attached at the right side.
- (z) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.



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CHAPTER II, TAXES ON BUSINESS

Article A. Graduated Tax on Business

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

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

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

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or 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 companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include

manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

- (g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) *Cabaret/ Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- (i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- (j) *Carinderia* refers to any public eating place where food already cooked is served at a price.
- (k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

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

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

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

- (m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (n) *Filling Station* - is a retail station servicing automobiles and other motor vehicles with diesel and oil only.
- (o) *Franchise* - is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (p) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (q) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it

could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

- (r) *Marginal Farmer* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (s) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (t) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (u) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (v) *Real Estate Dealer* - includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. Any person shall be considered to engage in the business as a real estate Dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five

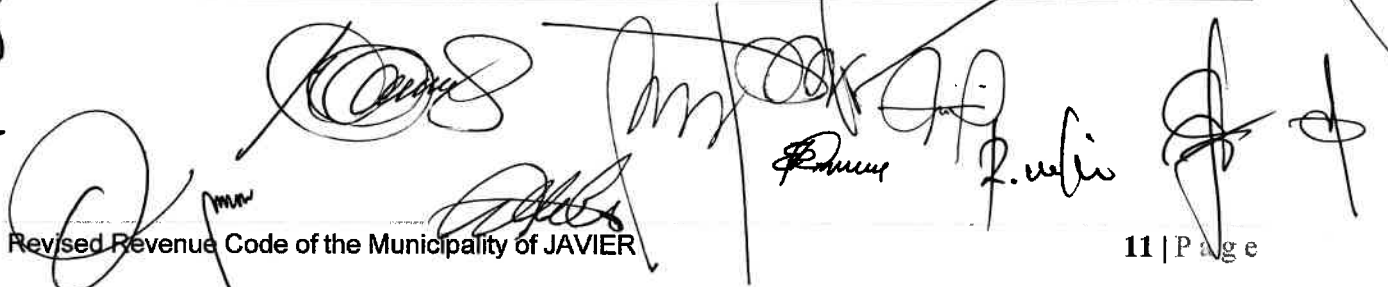
Hundred Sixty-Seven (CA 567) shall not be considered as a real estate dealer under this definition.

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

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

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

Amount of Gross Sales/Receipts ' For the Preceding' Calendar Year,	Amount of Tax per Anum
Less than 10,000.00	181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than	1,452.00



 Revised Revenue Code of the Municipality of JAVIER

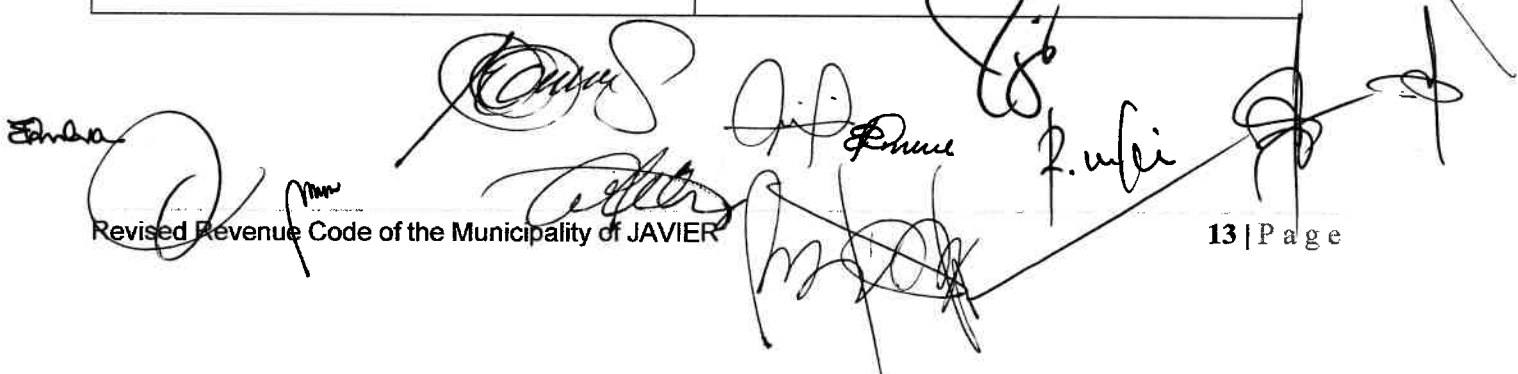
75,000.00	
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	2,970.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	27,032.50
For every 100,000.00 in excess of 6,500,000.00	200.00

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section. Paying of taxes will not go beyond January 20 of each year.

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

Amount of Gross Sales/Receipts ' For the Preceding' Calendar Year,	Amount of Tax per Annum
P 1,000.00 or more but not less than 2,000.00	36.30
2,000.00 or more but not less than 3,000.00	55.00
3,000.00 or more but not less than 4,000.00	77.00
4,000.00 or more but not less than 5,000.00	110.00
5,000.00 or more but not less than 6,000.00	133.00
6,000.00 or more but not less than 7,000.00	157.30
7,000.00 or more but not less than 8,000.00	181.85
8,000.00 or more but not less than 10,000.00	205.70
10,000.00 or more but not less than 15,000.00	242.00
15,000.00 or more but not less than 20,000.00	302.05
30,000.00 or more but not less than 40,000.00	484.00
50,000.00 or more but not less than 75,000.00	726.00
100,000.00 or more but not less than 150,000.00	2057.00
150,000.00 or more but not less than 200,000.00	2,662.00
200,000.00 or more but not less than 300,000.00	3,663.00
300,000.00 or more but not less than 500,000.00	4,840.00


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500,000.00 or more but not less than 750,000.00	7,260.00
750,000.00 or more but not less than 1,000,000.00	9,680.00
1,000,000.00 or more but not less than 2,000,000.00	11,000.00
2,000,000.00 or more at a rate not exceeding fifty percent (50%) of One percent (1%)	

2,000,000.00 or more at a rate not exceeding fifty percent (50%) of One percent (1%) in excess of 2,000,000

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

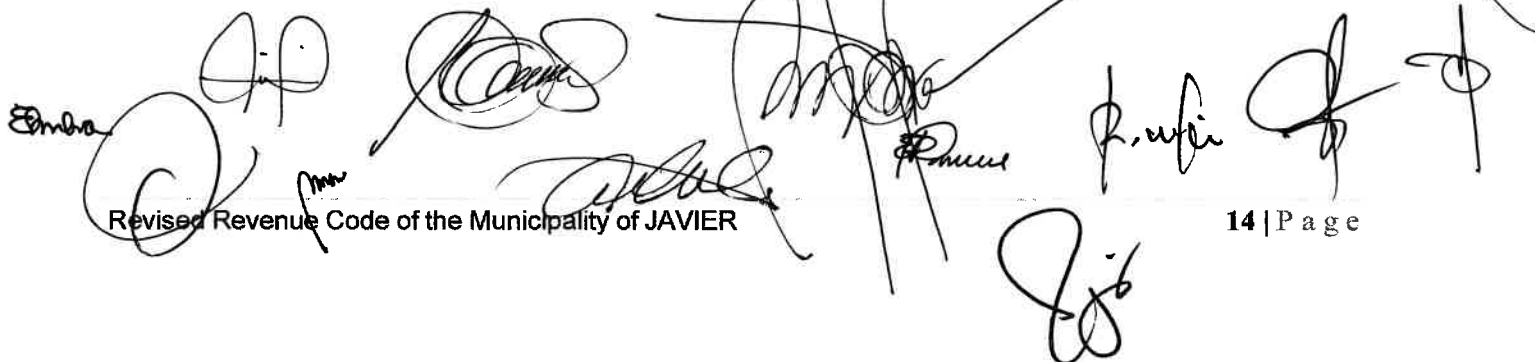
- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;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

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

(d) **On Retailers**

Amount of Gross Sales / Receipt's For the Preceding' Calendar year	Amount of Tax per Annum
₱400,000.00 or less	2%
More than ₱400 000.00	1%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding FOUR HUNDRED THOUSAND PESOS (₱ 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 (₱ 400,000.00). Barangay however, shall have the exclusive power to levy taxes, as provided, based on gross sales or receipts of the preceding calendar year of Thirty Thousand Pesos



(P30,000.00) or less.

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

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

Amount of Gross Sales / Receipts For the Preceding Calendar Year,	Amount of Tax per year Annum
Less than P 5,000.00	30.25
5,000.00 or more but not less than 10,000.00	67.10
10,000.00 or more but not less than 15,000.00	114.40
15,000.00 or more but not less than 20,000.00	181.50
20,000.00 or more but not less than 30,000.00	302.30
30,000.00 or more but not less than 40,000.00	423.50
40,000.00 or more but not less than 50,000.00	605.00
50,000.00 or more but not less than 75,000.00	968.00
75,000.00 or more but not less than 100,000.00	1,430.00
100,000.00 or more but not less than 150,000.00	2,178.00
150,000.00 or more but not less than 200,000.00	2,904.00
200,000.00 or more but not less than 250,000.00	3,993.00
300,000.00 or more but not less than 400,000.00	6,776.00
400,000.00 or more but not less than 500,000.00	9,075.00
500,000.00 or more but not less than 750,000.00	10,175.00
750,000.00 or more but not less than 1,000,000.00	11,000.00
1,000,000.00 or more but not less than 2,000,000.00	12,650.00
2,000,000.00 or more but not less not exceeding fifty percent (50%) of one percent (1%) in excess of 2,000,000	

The preceding rates shall apply to all business establishments principally rendering or offering to render services such as:

Repair and welding shops, vulcanizing shops; construction and/ or repair shops of motor vehicles; service station; goldsmiths; blacksmiths; assaying

laboratories; battery charging; lathe machine shops;

Painting shop; plastic lamination; photo studio; white/blue printing; house and or sign painters; advertising agencies; business agents; dying establishments;

Tailor and dress shops; beauty parlors; barber shops; slandering and bodybuilding salons; shoe repair shops; therapeutic clinics; funeral parlors;

Animal drawn vehicles; bicycles and or tricycles; Shops for shearing animals; vaciador shops;

Stables; garages; parking lots; public warehouses; bodegas;

Shops for planning or surfacing and re-cutting of lumbers; sawmills under contract to saw or cut logs belonging to others; furniture repair shops;

Stevedoring; arrestor services; milliners and hatters;

General engineering, general building; and specialty contractors; filling; demolition; and salvage work contractors; proprietors or operators of bulldozers and other heavy equipment made available to others for consideration; other independent contractors (juridical or natural) not included among individuals subject to the occupation tax and whose activity consists essentially of the sale of all kinds of services for a fee; persons engaged in the installation of water system, gas or electric light, heat or power, proprietors or operators of smelting plants, engraving plants and planting establishments;

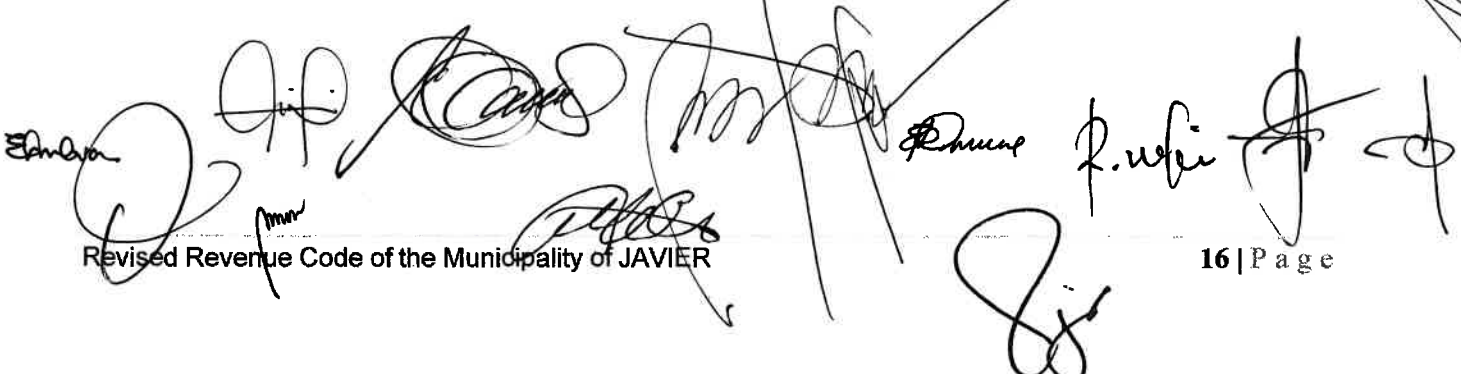
Commercial and immigration brokers; cinematographic file owners; lessors or distributors;

Rice and corn mill operators or proprietors and others not specifically being mentioned above who for any reason have their services for a fee.

All contractors being awarded and/ or recipient of projects either by bidding or negotiated contracts. Projects referred to shall mean, construction, repair, rehabilitation and/ or replacement of projects, funded out of any government and private institutions.

Provided, that in no case shall the tax on gross sales of ₱2,000,000.00 or more be less than ₱16,500.00.

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

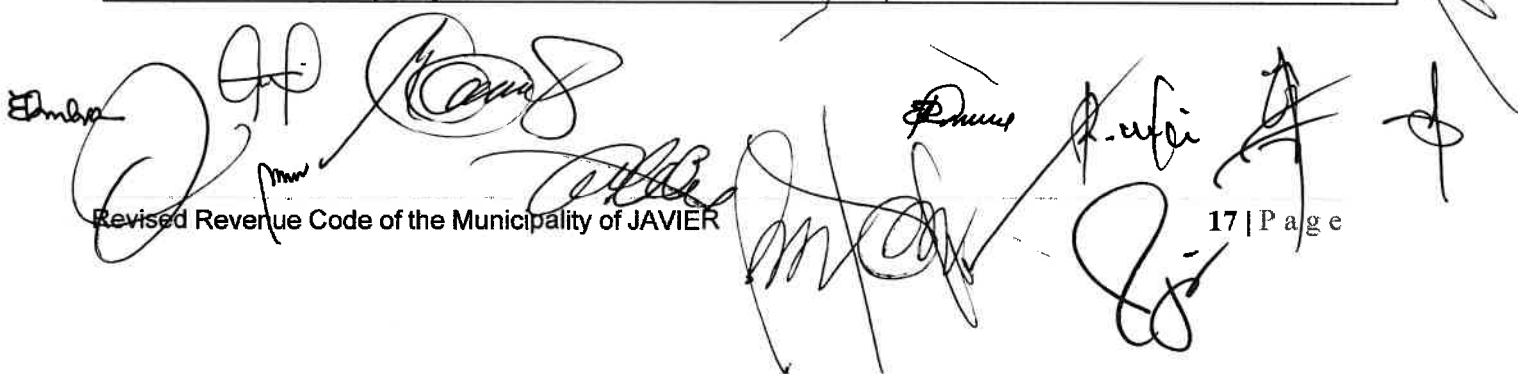


Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

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

F. Tax on Pawnshops, Money shops, Lending Investors, Finance and Investment Companies, Insurance Companies, and Banks, any provision or special laws to the contrary notwithstanding except the Central Bank of the Philippines.

Type of Financial Institution	Amount of Tax Per Annum
1.Pawnshops	
With Capital of	
➤ 50,000.00 or more but less than 100,000	3,000.00
➤ 100,000.00 or more but less than 200,000	5,000.00
➤ 200,000.00 or more	8,000.00
2. Money Shops	600.00
3.Lending Investors	1,000.00
4. Finance and Investment Companies	
➤ Principal Office	5,000.00
➤ For each brand, payable to the municipality where the branch is located	1,000.00
5. Insurance Companies	
➤ Principal Office	6,000.00
➤ For each branch , payable to the municipality where the branch is located.	1,200.00
6. Commercial Bank	
➤ Principal Office	10,000.00
➤ For each branch, payable to the municipality where the branch is located.	2,000.00
7. Savings Bank	
➤ Principal Office	4,000.00
➤ For each branch, payable to the municipality where the branch is located	800.00

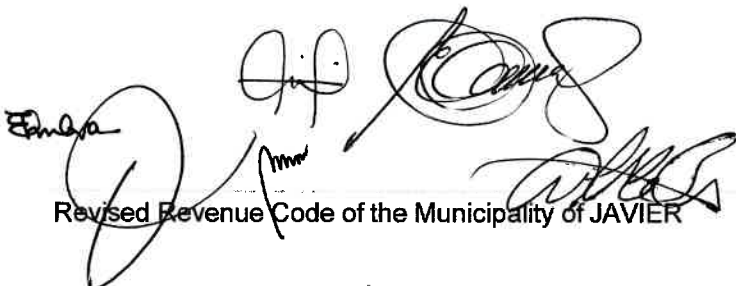


8. Rural Bank	1,200.00
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(g) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

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

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go- rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies ,travel agents and ticketing centers.
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/ Private Cemeteries and Memorial Parks
8. Privately-owned markets;
9. Hospitals, medical clinics, birthing clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System
11. Operators of computer services establishment



Revised Revenue Code of the Municipality of JAVIER



14. General consultancy services

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

Amount of Gross Sales / Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	27.50
5,000.00 or more but less than 10,000.00	61.60
10,000.00 or more but less than 15,000.00	104.50
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	385.00
40,000.00 or more but less than 50,000.00	550.00
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.0	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
1,000,000.00 or more but less than 2,000,000.00 or more	11,500.00 At a rate not exceeding fifty percent (50%) of one percent (1%)

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

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

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

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

(i.2) On Business dealing in Fermented Liquors, Distilled Spirits and/or Wines:


1. Wholesale dealers in foreign liquors	1,600.00
2. Wholesale dealer in domestic liquors	800.00
3. Wholesale dealer in fermented liquors	400.00
4. Retail dealer in foreign liquors	400.00
5. Retail dealer in domestic liquors	200.00
6. Retail dealer in fermented liquors	160.00
7. Retail dealer in vino liquors	100.00
8. Retail dealer in tuba, badia and/or tapoy	200.00

(i.3) Tax on Tobacco dealers

	Amount of Tax Per Annum
1. Wholesale Leaf Tobacco Dealer	600.00
2. Wholesale Manufactured Retail	600.00
3. Leaf Tobacco Dealer	150.00
4. Retail Manufactured Tobacco Dealer	250.00

(i.4.) Taxes on Billboards, Signboards and Advertisements

	Amount of Tax Per Annum
1. Billboards or signboards for advertisement of business, per square meter or fraction thereof: <ul style="list-style-type: none"> ➤ Single Face 100.00 ➤ Double Face 200.00 	
2. Billboards or signboards for professionals, per square meter or fraction thereof	50.00
3. Billboards, signs, or advertisements for business	



and professions painted on any building or structure or otherwise separated or detached there from, per square meter or fraction thereof"	50.00
4. Advertisement by means of placards, per square meter or fraction thereof	30.00
5. Advertisement for business or profession by means of slides in movie payable by owners of movie houses In addition to the taxes provided above under 1 to 5, inclusive, for the use of electric or neon lights in billboards, per square meter or fraction thereof	200.00 30.00
6. Mass Display of Signs: From 100 to 250 display signs From 251 to 500 display signs From 501 to 750 display signs From 751 to 1,000 display signs From 1,000 to more display signs	2,400.00 3,600.00 4,400.00 5,600.00 6,000.00
7. Advertisement by means of vehicles, balloons, kites, etc. ➤ Per day or fraction ➤ Per week or fraction ➤ Per month or fraction	10.00 70.00 300.00

J. On any business, not otherwise specified in the preceding paragraphs. Provided, that on any business subject to the excise. Value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

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Article B. Other Taxes on Business

Tax on Mobile Traders

Section 2B.01. Definition. - When used in this Article

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

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

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

Section 2B.04. Administrative Provisions. -

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

Tax on Operators of Public Utility Vehicles

Section 2B.05. Imposition of Tax. - There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

On transportation business, at a rate not exceeding 2% of gross sales or receipts of the preceding calendar year.

Section 2B.06. Time of Payment. - The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 2B.07. Imposition of Tax. - There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Plus: Amusement tax of P1.00 per admission payable to the Municipal Treasurer or to his/her duly authorized representative within twenty (20) days next following the month for which the tax is due as regards operators with fixed establishment and within ten (10) days next following business day with respect to itinerant operators.

Type of Amusement	Amount of Tax Per Annum
<ul style="list-style-type: none"> ➤ Circus, carnivals, or the like per day ➤ Merry-Go- Round, roller coaster, Ferris wheel, shooting gallery and other contrivances per day ➤ Sports contest exhibitions per day 	₱ 200.00 / day for the 1st ten days and 50.00 / day ther after for each type of contrivances
<ul style="list-style-type: none"> ➤ Bath houses, swimming pools, resorts, and other similar places 	₱ 200.00 each night plus an amusement tax 1.00 per admission tickets payable to the Municipal Treasurer the next following business day.
<ul style="list-style-type: none"> ➤ Steam baths, Saunas and other similar establishment, per cubicle 	₱ 1,200.00 ₱ 300.00
<ul style="list-style-type: none"> ➤ Billiard and Pool Halls For the first table For each additional table 	₱ 300.00 ₱ 100.00
<ul style="list-style-type: none"> ➤ Videoke Bar Each Video Karaoke Machine 	₱ 3,000.00 ₱ 150.00 / annum
<ul style="list-style-type: none"> ➤ Combo, Orchestra or Band Operator (Services) 	₱ 300.00 per day

Section 2B.08. Time of Payment. - The tax herein imposed shall be payable before engaging in such activity.

Article C. Exemptions

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

Article D. Payment of Business Taxes

Section 2D.01. Payment of Business Taxes. –

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

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

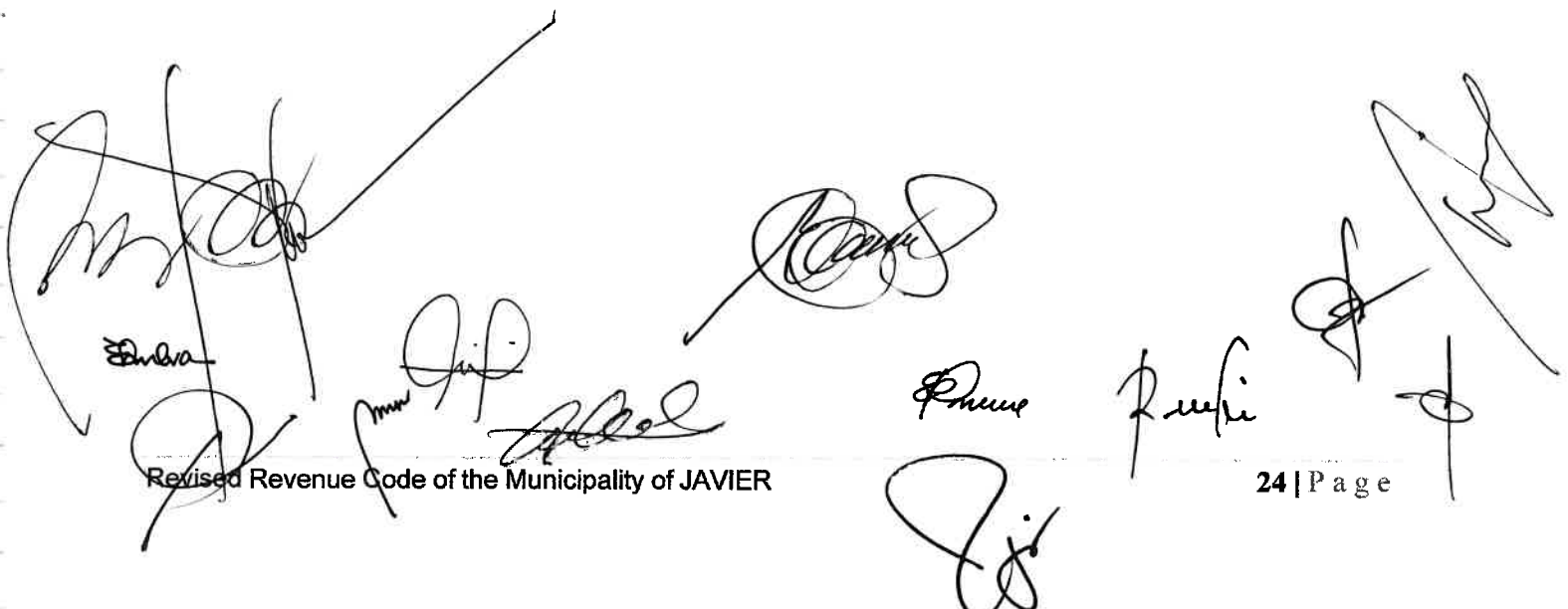
(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

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

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

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Section 2D.04 Administrative Provisions. -

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

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

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

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

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

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(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P100).

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

(h) *Retirement of Business.*

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

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

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

(a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office

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

- (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
 - (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.
- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article E. Presumptive Income Level

Section 2E.01. Presumptive Income Level. - For the proper and efficient collection of business taxes provided under Section 143 of the Local Government Code (LGC) of 1991, a stratified schedule of minimum gross sales or receipts implementing the "presumptive income level assessment approach (PILM)" to approximate the gross receipt of each business classification shall be as follows:

SCHEDULE OF MINIMUM GROSS SALE OF BUSINESS		
1	Sari- Sari Stores	200.00
	Sari – Sari Stores with Liquors & Cigarettes	1,000.00
2	Retailers	400,000.00
3	Restaurants	750,000.00
4	Manufacturers	2,000,000.00
5	Wholesalers	1,500,000.00
6	Contractors	5,000,000.00
7	Pawnshops	2,000,000.00
8	Beauty Parlor	800,000.00
9	Cocktail Lounge/Beer House/Beer Gardens	1,200,000.00
10	Barber Shops	750,000.00
11	Small Scale Repair Shops and the like	500,000.000
12	Carinderia	500,000.00
13	Bakery (Wholesale and Retail)	1,000,000.00
14	Tailoring/ Dress Shop	800,000.00
15	Banks	5,000,000.00

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

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

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

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

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

1. Subscription Fee ₱ 200.00
2. Owners or operators of amusement places/ devices.
 - a. Night/day clubs, supper clubs, Disco house, beer gardens, cabarets, dance halls, Bars and Cocktail lounges ₱ 2,000.00
 - b. Social club / voluntary associations or organizations, Videoke bars, KTV bars, and the likes ₱ 2,000.00
 - c. Bath houses, steam bath, sauna bath, swimming pool and the like ₱ 2,000.00
 - d. Resort, Operation of recreation parks, beaches including renting of facilities such as bathhouses, lockers chair etc.
 - d1. With less than 3 amenities ₱ 2,000.00
 - d2. More than 3 amenities ₱ 5,000.00
 - e. Billiard / Pool halls, Renting and Leasing of recreational and sports goods (1 table) ₱ 5,000.00
 - f. Circuses, carnivals per houses, Other amusement and recreation activities, n.e.c (additional 500.00 per day of operation) ₱ 2,000.00
 - g. Merry go rounds, roller coasters, ferries wheels, swing, shooting galleries or similar contrivances per contrivance (additional 500.00 per day of operation) ₱ 2,000.00
 - h. Boxing, studio, auditorium, concert halls, or similar halls or establishments (additional 500 per day of event) ₱ 2,000.00
 - i. Race Track establishments ₱ 3,000.00
 - j. Lotto Outlet ₱10,000.00

k. Small town lottery outlet	₱10,000.00
l. Cooperative engaged business within the municipality Credit cooperative Activities, Cooperative banking	₱ 2,500.00
m. Cockpits	₱ 5,000.00

3. Financial Institutions (banks, pawnshops, insurance companies, lending investors, Money shops)

a. Commercial Bank , Thrift Banking, Private Development Banking, Universal Banking	₱10,000.00
b. Life Insurance, Non-Life insurance, Insurance Agencies, Activities of Insurance Agents And Brokers	₱ 5,000.00
c. Investment company operation	₱ 5,000.00
d. Pawnshop Operations	₱ 5,000.00
e. Remittance Center, Remittance and transfer operations (MSBs)	₱ 2,000.00
f. Rural Bank	₱ 5,000.00
g. Lending Company Operations	₱ 5,000.00
h. Money Shop	₱ 2,000.00
i. Other credit granting, n.e.c	₱ 2,000.00

4. Telecommunication (1 cell site) ₱ 25,000.00

4.a. Additional Cell Site and Tower per annum ₱ 10,000.00

5. Cable Network ₱ 10,000.00

6. Real estate buying, developing, subdividing and selling Of residential including mass housing ₱ 15,000.00

7. Renting or leasing services of residential properties/ Lodge ₱ 2,000.00


8. Private pre-primary/pre-school education, Private general secondary education ₱ 10,000.00

9. Private Security Activities ₱ 10,000.00

Principal Office ₱ 1,000.00

For posting of security guards in the Municipality (regardless of number of guards) ₱ 500.00

- | | |
|--|------------|
| 10. Promoters, sponsor / talent scouts | ₱ 1,000.00 |
| 11. For maintaining an office, such as liaison office,
Combined office administrative service activities, Other specialized office
support activities, Other back office operations activities, n.e.c
or similar office with an areas as follows: | |
| 400 sq. m. or more | ₱ 2,500.00 |
| 300 sq. m. or more than less 400 sq. m. | ₱ 2,000.00 |
| 200 sq. m. or more than less 300 sq. m. | ₱ 1,500.00 |
| 100 sq. m. but not more than 200 sq. m. | ₱ 1,000.00 |
| Less than 100 sq. m. | ₱ 500.00 |
| 12. For operating commercial warehouse
General bonded warehouses except grain warehouse,
Customs bonded warehouses | |
| 12.a less than 500 sq. m. | ₱ 2,000.00 |
| 12.b 500 sq m. to 100 sq. m. | ₱ 3,000.00 |
| 12.c 1000 sq. m. above | ₱ 4,000.00 |
| 13. Cold storages / Manufacture of ice, except dry ice | ₱ 3,000.00 |
| 14. Water purifying refilling station | ₱ 2,000.00 |
| 15. Retail sale of lumber | |
| 15.a Coco lumber | ₱ 2,000.00 |
| 15.b. Good lumber | ₱ 3,000.00 |
| 16. Copra Buyer, Wholesale of coconut, coconut-based products
And coconut by-products (e.g., copra, macapuno, coconut husk,
Coconut shell) | ₱ 2,000.00 |
| 17. Wholesale of palay, corn (unmilled) and other grains | ₱ 2,000.00 |
| 18. Palay Grain mechanical drier per drier | ₱ 1,000.00 |
| 19. Wholesale of abaca and other fibers, except synthetic fibers | ₱ 2,000.00 |
| 20. Rice / Corn Milling | ₱ 5,000.00 |
| 21. Mini Rice/Corn Milling | ₱ 1,500.00 |



22. Wholesaler of rice, corn and other cereals	₱ 3,000.00
23. Retail sale of Rice, Corn and other cereals	₱ 1,500.00
24. Mobile traders	
24.a Wholesale of palay, corn (unmilled) and other grains	₱ 1,000.00
24.b Wholesaler of rice, corn and other cereals	₱ 1,000.00
24. c Other Commodities	₱ 500.00
25. Event Catering	₱ 2,000.00
26. Baking of bread, cakes, pastries, pies and similar perishable Bakery products, including hopia and doughnut making, Retail sale of bakery products	₱ 1,500.00
27. Lechon Business, Specialized food-to-go counter (e.g. lechon manok, pork, beef or fish and other grilled related products)	₱ 1,500.00
28. Manufacture of charcoal outside the forest, Firewood cutting and Charcoal making in the forest	₱ 1,000.00
29. Freight terminal facilities for trucking companies	₱ 3,000.00
30. Restaurant (Full Service)	₱ 3,000.00
a. Café or Coffee shop	₱ 500.00
31. Other restaurants and mobile food service activities, n.e.c	₱ 1,000.00
32. Grinder, Other food service activities	₱ 300.00
33. Manufacture of wood Furniture	₱ 2,000.00
34. Manufacture of structural concrete products	₱ 2,000.00
35. Wholesale on a fee or contract basis, of construction materials and hardware, Retail sale of hardware materials	₱ 2,500.00
36. Retail sale of liquefied petroleum gas and other fuel products, Wholesale of solid, liquid and gaseous fuel and related products	₱ 5,000.00
37. Business classified under Chapter II, Article A Section 2A.02.A Par. (Manufacturers, etc) and Par. B (Wholesalers, etc.) except for businesses classified by proper government agencies as small scale industries such as bakeries, ready to wear clothes, delicacies, picture frames, etc.	₱ 1,000.00

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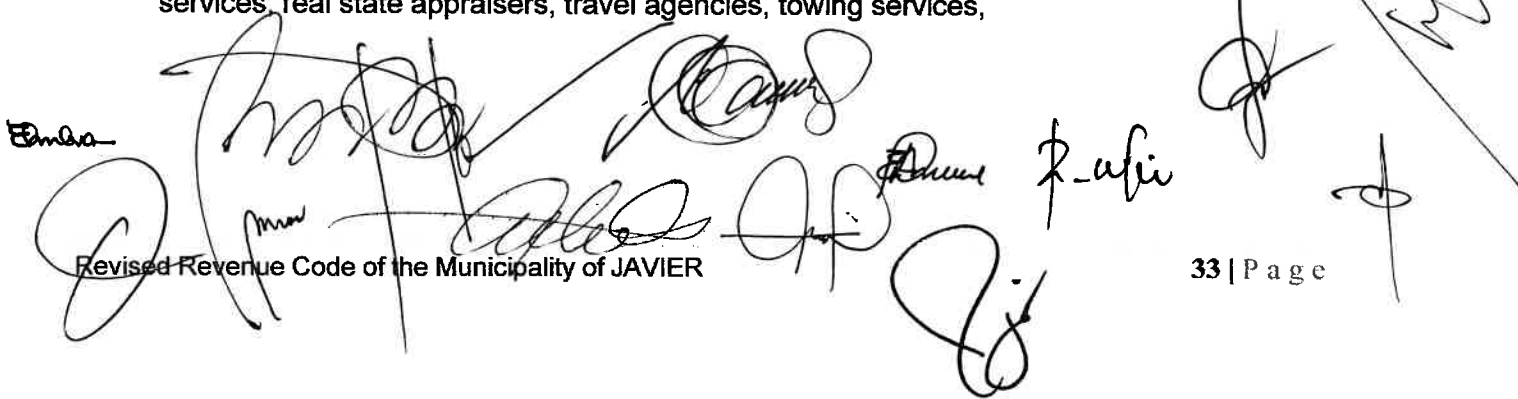
38. Business classified under Chapter II, Article A
Section 2A.02, paragraph C (Exporter, etc.) ₱ 1,000.00

39. Business Classified as

- a. Retail selling in sari-sari store (BIG) ₱ 1,000.00
(SMALL) ₱ 500.00
- b. Retail selling in supermarkets ₱ 5,000.00
- c. Retail selling in groceries ₱ 2,500.00
- d. Retail selling in convenience store ₱ 3,000.00
- e. Retail selling in Department Store ₱ 5,000.00
- f. Retail sale of Nipa shingles, Bamboo and Rattan ₱ 300.00
- g. Retail sale of drugs and pharmaceutical goods ₱ 2,000.00
- h. Retail sale of perfumery, cosmetic and toilet articles ₱ 1,000.00
- i. Retail sale of feeds, fertilizers and insecticides ₱ 2,000.00
- j. Retail sale of 2nd hand clothing, footwear & leather articles ₱ 500.00
- k. Retail sale of prepaid cards, Retail Sale of Electronic load ₱ 1,000.00
- l. Door to door retailing ₱ 300.00
- m. Retail sale of health product, non-store ₱ 300.00
- n. Retail sale of fruits and vegetables ₱ 1,500.00
- o. Retail sale of fish and other Seafood's (Fresh and Dried) ₱ 1,500.00
- p. Retail sale of non-alcoholic beverages ₱ 1,500.00
- q. Retail sale of meat and poultry products ₱ 1,500.00
- r. Retail sale of wearing apparel, except footwear ₱ 300.00
- s. Retail sale of motor vehicle parts and accessories ₱ 1,500.00
- t. Retail sale of alcoholic beverages (not consumed on the spot) ₱ 1,500.00
- u. Growing of Coconut, including copra-making, tuba gathering ₱ 1,000.00
- v. And coco-shell charcoal and coconut sap syrup making in the farm ₱ 500.00
- w. Retail sale of tobacco products in specialized stores ₱ 1,000.00
- x. Retail sale of optical goods and supplies ₱ 1,000.00
- y. Retail sale of books, newspaper and stationery in specialized stores ₱ 500.00
- z. Retail sale of eggs and dairy products ₱ 2,000.00

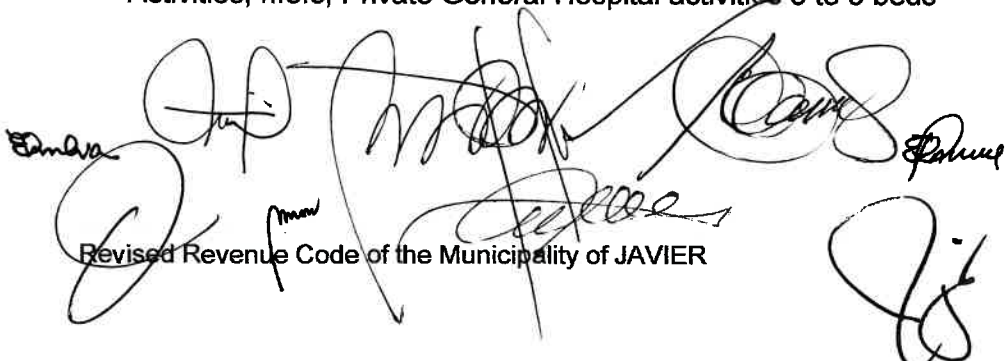
40. Business classified under Chapter II, Article A
Sec. 1A.02 Par. e (Contractors, Service Establishment, Etc.)

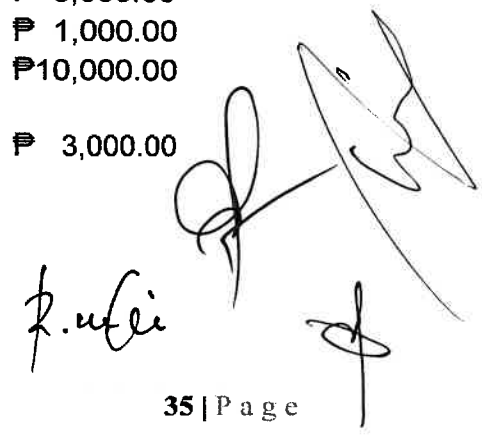
- a. General building contractors, proprietors/
Renting of Construction and civil engineering machinery
And equipment, garbage disposal contractors, sawmills,
smelting plants, batching plants etc. ₱ 10,000.00
- b. construction of other civil engineering projects,
Other specialized construction activities, ₱ 10,000.00
- c. Advertising agencies, booking offices for film
exchange and for transportation, business management
service, stock brokers, landscaping contractors, janitorial
services, customs brokers, feasibility studies, consultancy whichever
is higher services, interior decorators, insurance agencies, messengerial
services, real state appraisers, travel agencies, towing services,

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stevedoring services (office only) steam laundry etc	₱ 1,500.00
d. Retail sale of liquefied petroleum gas and other fuel products (Bulilit)	₱ 3,000.00
e. Digital Photograph processing	₱ 1,000.00
f. Barber Shop activities, Beauty parlor/Salon activities, vulcanizing or preparing of tires for motor vehicles, repair of boots and shoes, Repair of Communication Equipment, Repair of consumer electronics upholstery / embroidery, Office equipment repair shop Radio electronic repair shop, dress shop, art studio/billboard signage, Manufacture of blacksmithing tools and welding shop operation, repair of watches , photocopier Operator, Car washing and auto-detailing services	₱ 500.00
g. Repair of motor vehicles including overhauling, Wholesale of scrap metals, waste and junk	₱ 1,000.00
h. Others not specifically mentioned above but classified as small scale industries by the municipality	₱ 300.00
41. Sale of Motorcycle, Retail sale of home furnishing and fixture Including lamps and lamp shades	₱ 2,000.00
42. Hog Farming (Piggery)	
a. Medium Scale (2 sows and 11-20 heads)	₱ 2,000.00
b. Large Scale (more than 2 sows and more than 20 heads)	₱ 3,000.00
43. Raising (farming) of Chicken broiler, Raising (Farming) of Chicken layer	
c. small scale (501 to 5,000 heads)	₱ 1,000.00
d. medium (5001 to 10,000 heads)	₱ 2,000.00
e. large scale above 10,001 above	₱ 5,000.00
44. Motels, Hotels	₱ 3,000.00
45. For passenger vehicles using the bus terminal and flying the route outside the Municipality/per vehicle.	
a. Bus	₱ 500.00
b. Mini-bus/jeepneys	₱ 400.00
c. Multi-cabs	₱ 300.00
d. Single motor	₱ 200.00
e. Tricycle/Motorpot	₱ 250.00
46. For passenger vehicles operating within the municipality/per vehicle except tricycle, potpot, habal-habal, Mayor's Permit fee to operate in the amount of	₱ 200.00
47. Use of Public Address System in the conduct of their business	₱ 1,000.00
48. Funeral and other related activities	₱ 3,000.00
49. Funeral and other related activities (Crematorium Operator)	₱ 5,000.00

50. All transient Sound System Operators used for benefit dance & other activity	₱ 1,000.00 per day
51. Sound System Operators and related services Rendered within the jurisdiction of the Municipality.	₱ 1,500.00
52. Benefit Dance	
a. Ordinary	₱ 500.00
b. Fiesta	₱ 1,000.00
53. Conduct of public rally/meeting and other Public gathering (Promo Sales/Caravan)	₱ 500.00 per day
54. Manufacture of food products, nec	₱ 1,000.00
a. Production Processing and preserving of meat and meat products	₱ 500.00
55. Production or growing of horticultural specialties including nursery Products and ornamental plants 1000 hills above	₱ 1,000.00
56. Production or growing of horticultural specialties including nursery Products and ornamental plants below 1000 but not less than 500 hills	₱ 300.00
57. Mobile food e.g. truck, van and other motorized vehicles and Non-motorized carts	₱ 1,000.00
58. Other restaurants and mobile food service activities, nec	₱ 500.00
59. Videoke/Renting of computer peripherals equipment	₱ 500.00
60. Kubo-kubo maker, Manufacture of other products of bamboo,cane, rattan and the like and plaiting materials, n.e.c.	₱ 1,000.00
61. Rental and Leasing of Real Property	₱ 8,000.00
62. Physical Fitness Gym	₱ 500.00
63. Chainsaw operator	₱ 500.00 per unit
64. Professional services, Legal services activities	₱ 1,000.00
65. Private Medical/Dental and other health activities, n.e.c	₱ 1,000.00
66. Training Centers and facilities activities including culinary, caregiving Language proficiency, human resources and training activities	₱ 1,000.00
67. Occupational Mayor's Permit	
a. Guards, GRO's	₱ 200.00
b. Embalmer, Dispatcher	₱ 200.00
c. Letchonero, Baker, Electrician, Salesclerks,	₱ 200.00
d. food handlers, Carpenter, Mason	₱ 200.00
e. Thresher Operator	₱ 200.00
f. Harvester Operator	₱ 200.00
g. Mechanic	₱ 200.00
h. Barker, driver, Butcher, Barbers	₱ 200.00
68. Customs Tailoring	₱ 1,000.00
69. Social clubs or voluntary associations and organizations	₱ 1,000.00
70. Private cemeteries/Memorial Parks, Cemetery and columbarium development, selling, renting, leasing and operating of self-owned cemetery/columbarium (including burial crypt)	₱ 5,000.00
71. Private security activities	₱ 1,000.00
72. Medical and diagnostic laboratory services	₱10,000.00
73. Birthing Clinic, Other private hospitals sanitaria and other similar Activities, n.e.c, Private General Hospital activities 3 to 5 beds	₱ 3,000.00





74. Infirmary / Private medical, dental and other health activities, n,e,c	₱ 25,000.00
75. Printing Service activities related to printing n.e.c	₱ 1,500.00
76. Washing and dry cleaning of textile fur products	₱ 1,500.00
77. Driving School	₱ 2,000.00
78. Technical testing and analysis	₱ 5,000.00
79. Other retail sale not in stores, stalls or markets, nec	₱ 1,000.00
80. Non-specialized wholesale trade	₱ 1,000.00
81. Retail selling in non-specialized stores, nec	₱ 1,000.00

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

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

Section 3A.04. Administrative Provisions. -

- (a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.
- (b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

- a) Location sketch of the new business
- b) Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
- c) Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation

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

2. For renewal of existing business permits

- a) Previous year's Mayor's permit
- b) Copies of the annual or quarterly tax payments
- c) Copies of all receipts showing payment of all regulatory fees as provided for in this Code
- d) Certificate of tax exemption from local taxes or fees, if exempt
- e) Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
- f) BIR Registration Certificate
- g) *Barangay* Clearance
- h) Declaration of previous year's gross sales/receipts
- i) Tax clearance showing the applicant has paid his tax obligation to the municipality
- j) Sanitary Permit

k) DTI

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

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

A Mayor's Permit shall not be issued to:

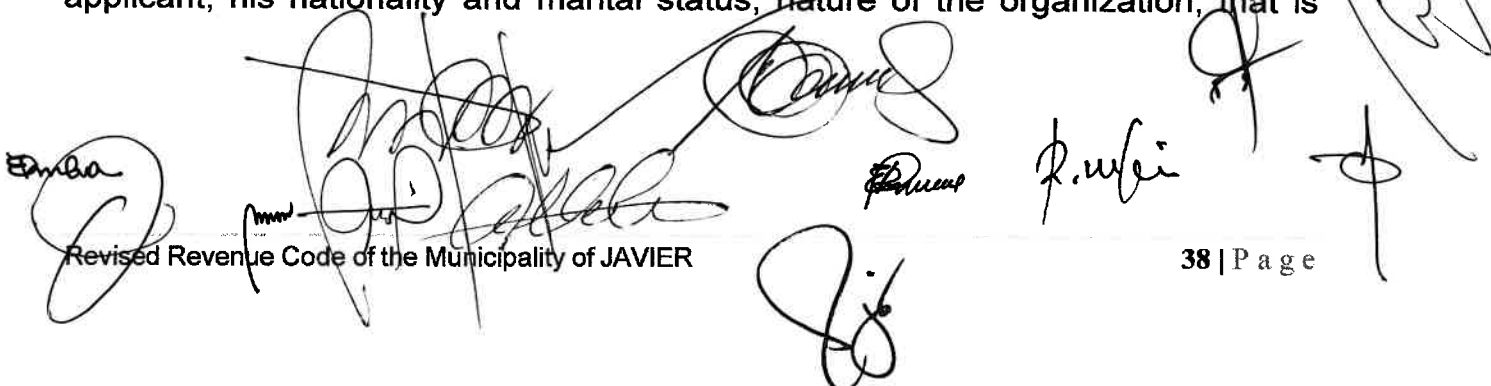
- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation,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

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

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

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

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is



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whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos (P 200.00).

- (d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- (e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- (f) **Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:
1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
 2. When the person refuses to pay an indebtedness or liability to the municipality
 3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
 3. 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.
 4. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the Sangguniang Bayan.

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

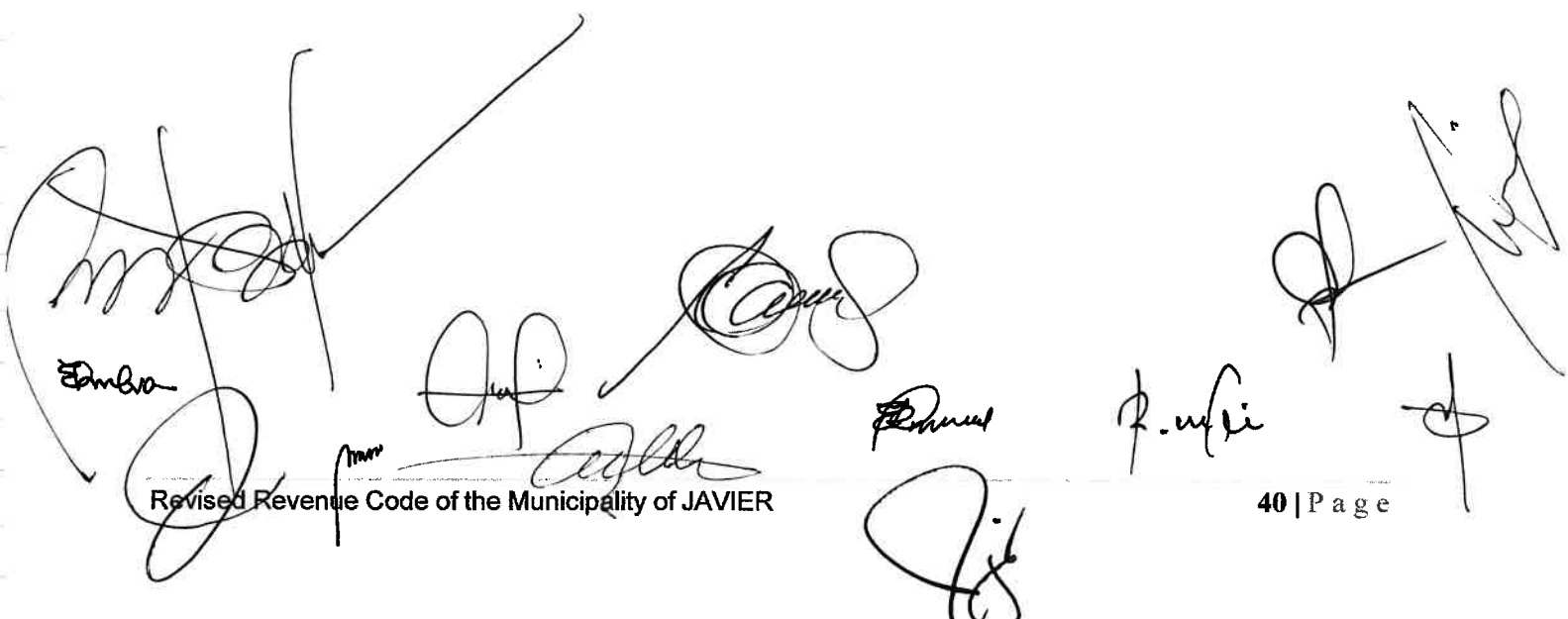
- (a) On restaurants, cafes, cafeterias, *carinderias*, eateries, food caterers, ice cream and other refreshment parlors; soda fountain bars, No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every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

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

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

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

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

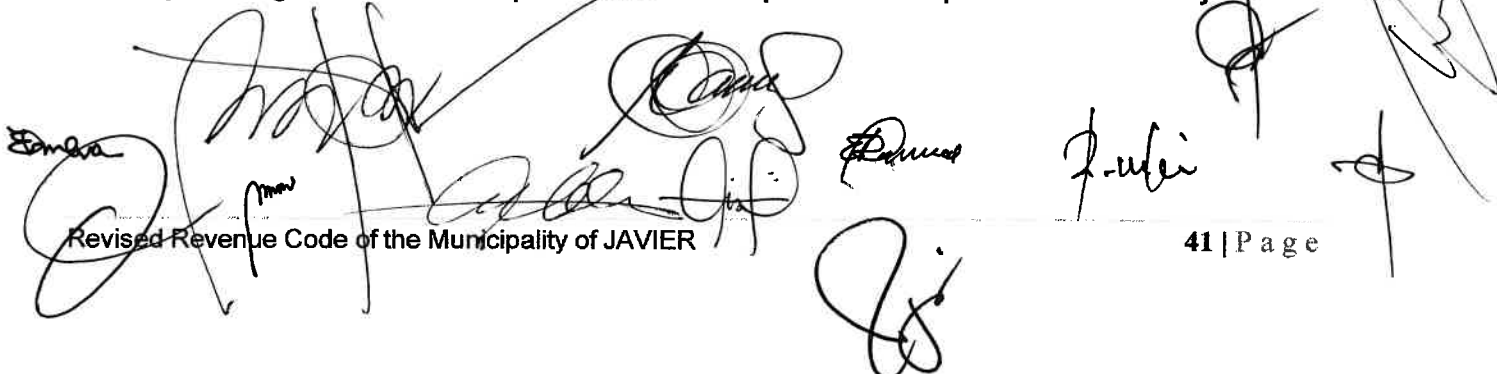


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KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
a) For sealing linear metric measures: <ul style="list-style-type: none"> • Not over one (1) meter • Measure over one (1) meter 	₱ 50.00 100.00
(b) For sealing metric measures of capacity <ul style="list-style-type: none"> • Not over ten (10) liters • Over ten (10) liters 	₱ 50.00 100.00
(c) For sealing metric instruments of weights: <ul style="list-style-type: none"> • With capacity of not more than 30 kgs. • With capacity of more than 30 kgs. But not more than 300 kgs. • With capacity of more than 300 kgs but not more than 3,000 kgs. • With capacity of more than 3,000 kgs. 	₱ 50.00 100.00 300.00 350.00
(d) For sealing apothecary balances of precision <ul style="list-style-type: none"> • 30 kg or less • Over 300 to 3,000 kg • Over 3,000 kg 	₱ 80.00 150.00 300.00
(e) For sealing scale or balance with complete set of weights <ul style="list-style-type: none"> • For each scale or balance or other balance with complete set of weights for use therewith • For each extra weight 	₱ 200.00 50.00
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, and addition service charge for each instrument shall be collected.	₱ 300.00
Cost of Seal	₱ 200.00

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

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the



owner or user to a surcharge of Twenty percent(20%) of the prescribed fees which shall no longer be subject to interest.

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

Section 3B.06. Exemptions. -

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

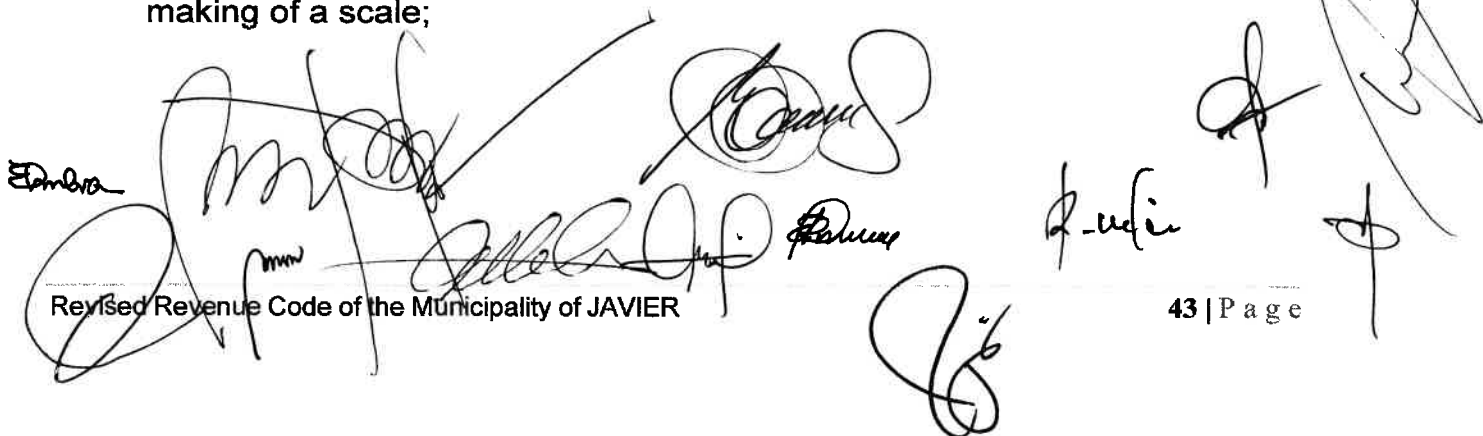
Section 3B.07. Administrative Provisions. -

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

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

The following acts related to weights and measures are prohibited:

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



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- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 3B.09. Penalties. -

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (1) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) months, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

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

ARTICLE C BUILDING PERMITS

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

1. BASES OF ASSESSMENT

- a. Character of occupancy or use of building/structure
 - b. Cost of construction
 - c. Floor area
 - d. Height
2. Regardless of the type of the construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1 On Fixed Cost of Construction per Sq. Meter

- | | |
|-----------------------------------|--|
| A – Residential, Dwellings | G – Industrial, Storage & Hazardous |
| B – Residential, Hotel, Apartment | H – Recreational, Assembly Occupant less than 1000 |
| C – Educational, Recreational | I – Recreational, Assembly Occupant Load 1000 |
| D – Institutional | J – Agricultural Accessory |
| E – Business & Mercantile | |
| F – Industrial | |

LOCATION	GROUP		
	A, B, B, D, E, G, H, I	F	G
All Municipalities	₱10,000.00	₱8,000.00	₱6,000.00

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

a. Division A-1 Residential Buildings for Exclusive use of single family occupants

	Area in Sq. Meters		Fee per Sq. Meter
i.	Original complete construction up to 20.00 sq. meters	-	₱ 2.00
ii.	Additional/ renovation/ alteration up to 20.00 sq. meters	-	₱ 2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	-	₱ 3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	-	₱ 4.80
v.	Above 100.00 sq. meters to 150 sq. meters	-	₱ 6.00
vi.	Above 150.00 sq. meters	-	₱ 7.20

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

Floor Area = 75.00 sq. meters

Therefore Area Bracket is 3.a.iv.

Fee = 4.80 sq. meter

Building Fee = 75.00 x 4.80 = ₱ 360.00

b. Division A-1

	Area in Sq. Meters Meter		Fee per Sq.
i.	Original complete construction up to 20.00 sq. meters	-	₱ 3.00
ii.	Additional/ renovation/ alteration up to 20.00 sq. meters	-	₱ 3.40

iii.	Above 20.00 sq. meters to 50.00 sq. meters	-	₱ 5.20
iv.	Above 50.00 sq. meters to 100.00 sq. meters	-	₱ 8.00
v.	Above 100.00 sq. meters to 150 sq. meters	-	₱ 8.00
vi.	Above 150.00 sq. meters	-	₱ 8.40

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

	Area in Sq. Meters		Fee per Sq. Meter
i.	Up to 500	-	₱ 34.50
ii.	Above 500 to 600	-	₱ 33.00
iii.	Above 600 to 700	-	₱ 30.75
iv.	Above 700 to 800	-	₱ 29.25
v.	Above 800 to 900	-	₱ 27.00
vi.	Above 900 to 1000	-	₱ 25.50
vii.	Above 1000 to 1,500	-	₱ 29.00
viii.	Above 1,500 to 2000	-	₱ 22.50
ix.	Above 2,000 to 3,000	-	₱ 21.00
x.	Above 3,000	-	₱ 18.00

NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the table above. Each sub-area and the fee is sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 32,000 sq. meters:

First 5,000 sq. meters @ 23.00	-	₱ 115,000.00
Next 1,000 sq. meters @ 22.00	-	₱ 22,000.00
Next 1,000 sq. meters @ 20.50	-	₱ 20,500.00
Next 1,000 sq. meters @ 19.50	-	₱ 19,500.00
Next 1,000 sq. meters @ 18.00	-	₱ 18,000.00
Next 1,000 sq. meters @ 17.00	-	₱ 17,000.00
Next 5,000 sq. meters @ 16.00	-	₱ 80,000.00
Next 5,000 sq. meters @ 15.00	-	₱ 75,000.00

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Next 10,000 sq. meters @ 14.00	-	₱ 140,000.00
Last 2,000 sq. meters @ 12.00	-	₱ 24,000.00
Total Building Fee		₱ 531,000.00

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

	Area in Sq. Meters		Fee per Sq. Meter
i.	Up to 5,000	-	₱ 12.00
ii.	Above 5,000 to 6,000	-	₱ 11.00
iii.	Above 6,000 to 7,000	-	₱ 10.20
iv.	Above 7,000 to 8,000	-	₱ 9.60
v.	Above 8,000 to 9,000	-	₱ 9.00
vi.	Above 9,000 to 10,000	-	₱ 8.40
vii.	Above 10,000 to 15,000	-	₱ 7.20
viii.	Above 15,000 to 20,000	-	₱ 6.60
ix.	Above 20,000 to 30,000	-	₱ 6.00
x.	Above 30,000	-	₱ 5.00

NOTE: Computation of the building fee in item 3.d follows the example of Section 3.c. of this Schedule.

e. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Sections 3.a to 3.d).

4. ELECTRICAL FEES

The following schedule shall be used for computing electrical fees I residential, institutional, commercial and industrial structures:

a. Total Connected Load (kVA)		
i. 5 kVA or less	-	₱ 200.00
ii. Over 5 kVA to 50 kVA	-	₱ 200.00 + ₱ 20.00/kva

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iii. Over 50 kVA to 300 kVA	-	₱ 1,100.00	+ ₱ 10.00/kva
iv. Over 300 kVA to 1500 kVA	-	₱ 3,600.00	+ ₱ 5.00/kva
v. Over 1,500 kVA to 6,000 kVA	-	₱ 9,600.00	+ ₱ 2.50/kva
vi. Over 6,000 kVA	-	₱ 20,850.00	+ ₱ 1.25/kva

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

b. Total Transformer/ Uninterrupted Power Supply (UPS)/ Generator Capacity (Kva)

		FEE	
i. 5 kVA or less	-	₱ 40.00	
ii. Over 5 kVA to 50 kVA	-	40.00	+ ₱ 4.00/KVA
iii. Over 50 kVA to 300 Kva	-	220.00	+ 2.00/KVA
iv. Over 300 kVA to 1500 kVA	-	720.00	+ 1.00/KVA
v. Over 1,500 kVA to 6,000 kVA-	-	1,920.00	+ .50/KVA
vi. Over 6,000 Kva	-	4,170.00	+ .25/KVA

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

c. Pole/Attachment Location Plan Permit

i. Power Supply Location	-	₱ 30.00/pole
ii. Guying Attachment	-	30.00/Attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electric meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

<u>Use of Character of Occupancy</u>	<u>Electric Meter</u>	<u>Wiring Permit Issuance</u>
Residential	₱ 15.00	₱15.00
Commercial	₱ 60.00	₱36.00
Institutional	₱ 30.00	₱12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a. to 4.d. of this Rule.

f. Forfeiture of Fees

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

5. MECHANICAL FEES

a) Refrigeration, Air Conditioning and Mechanical Ventilation:

a) Refrigeration (cold storage), per ton or fraction

thereof - ₱40.00

b) Ice Plants, per ton or fraction thereof - ₱60.00

c) Packaged/Centralized Air Conditioning Systems: Up to 100 tons, per ton

d) Every ton or fraction thereof above 100 tons - ₱90.00

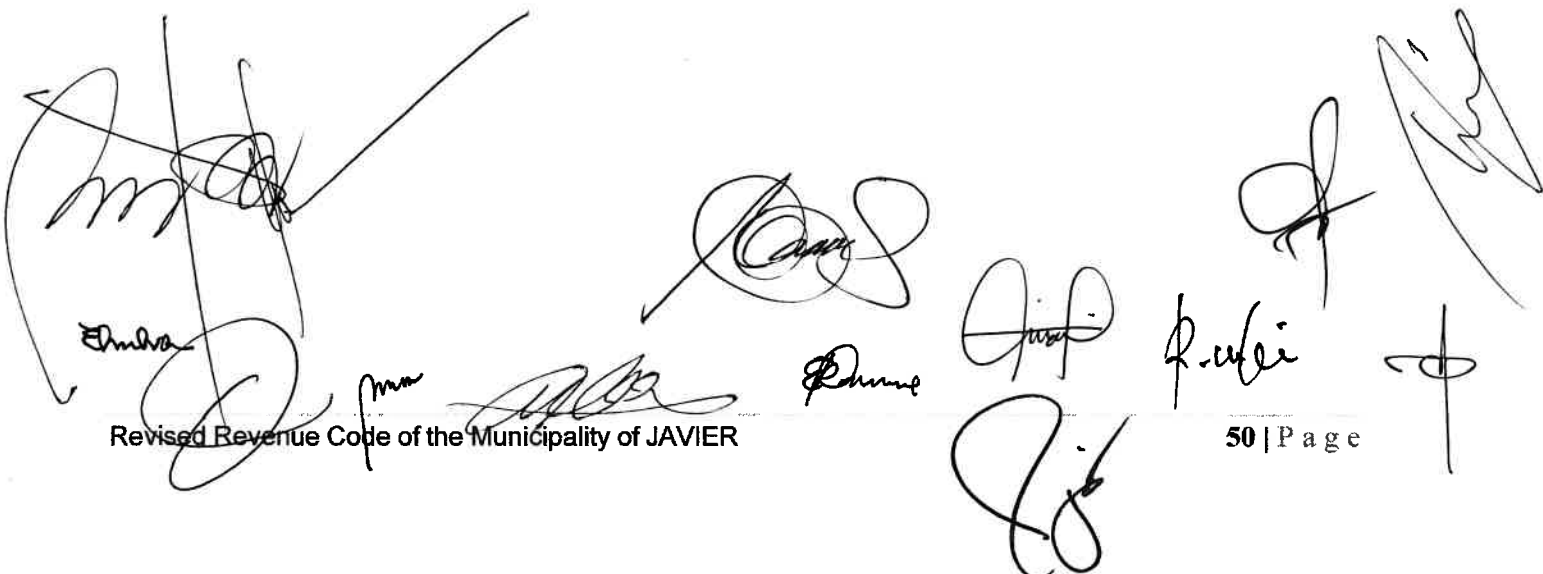
e) Window type air conditioners, per unit - ₱40.00

f) Mechanical Ventilation, per KW or fraction thereof of

Blower or fan, or metric equivalent - ₱60.00

g) In a series of AC/REF systems located in one establishment,

The total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/ inspection fees, and shall not be considered individually



For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making(refer to 5.a.i:

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity
- 0.97 kW per ton, for compressors above 50 tons capacity.

For Ice Making (refer to 5.a.ii):

- 3.50 kW per ton, for compressors up to 50 tons capacity
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors 50 tons capacity.

For Air Conditioning (refer to 5.a.iii):

- 0.90 kW per ton, for compressors 1.2 up to 5 tons capacity
- 0.80 kW per ton, for above 5 to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving Walks, funiculars and the like:

- i. Escalator and moving walk, per lineal meter or fraction ₱ 10.00

- ii. Escalator and moving walks up to 20.00 lineal meters or fraction ₱ 20.00

- iii. Every lineal meter of fraction thereof in excess of 20.00 lineal meters ₱ 10.00

- iv. Funicular, per lineal meter or fraction thereof ₱200.00
 - (a) Per lineal meter travel ₱ 20.00

- v. Cable car, per lineal meter or fraction thereof - ₱ 40.00
 - (a) Per lineal meter travel - ₱ 5.00

c. Elevators, per unit:

- i. Motor driven dumbwaiters - ₱ 600.00
- ii. Construction elevators for material - ₱ 2,000.00
- iii. Passenger elevators - ₱ 5,000.00
- iv. Freight elevators - ₱ 5,000.00
- v. Car elevators - ₱ 5,000.00

d. Boilers, per KW:

a) Up to 7.5 kW	-	₱ 500.00
b) Above 7.5 kW to 22 kW	-	₱ 700.00
c) Above 22 kW to 37 kW	-	₱ 900.00
d) Above 37 kW to 52 kW	-	₱ 1,200.00
e) Above 52 kW to 67 kW	-	₱ 1,400.00
f) Above 67 kW to 74 kW	-	₱ 1,600.00
g) Every kW or fraction Thereof above 74 kW	-	₱ 5.00

NOTE:

(a) Boiler rating shall be computed on the basis of 1.00 sq.m of heating surface for one (1) boiler kW.

(b) Steam from this boiler used to propel any prime-mover is exempted from fees.

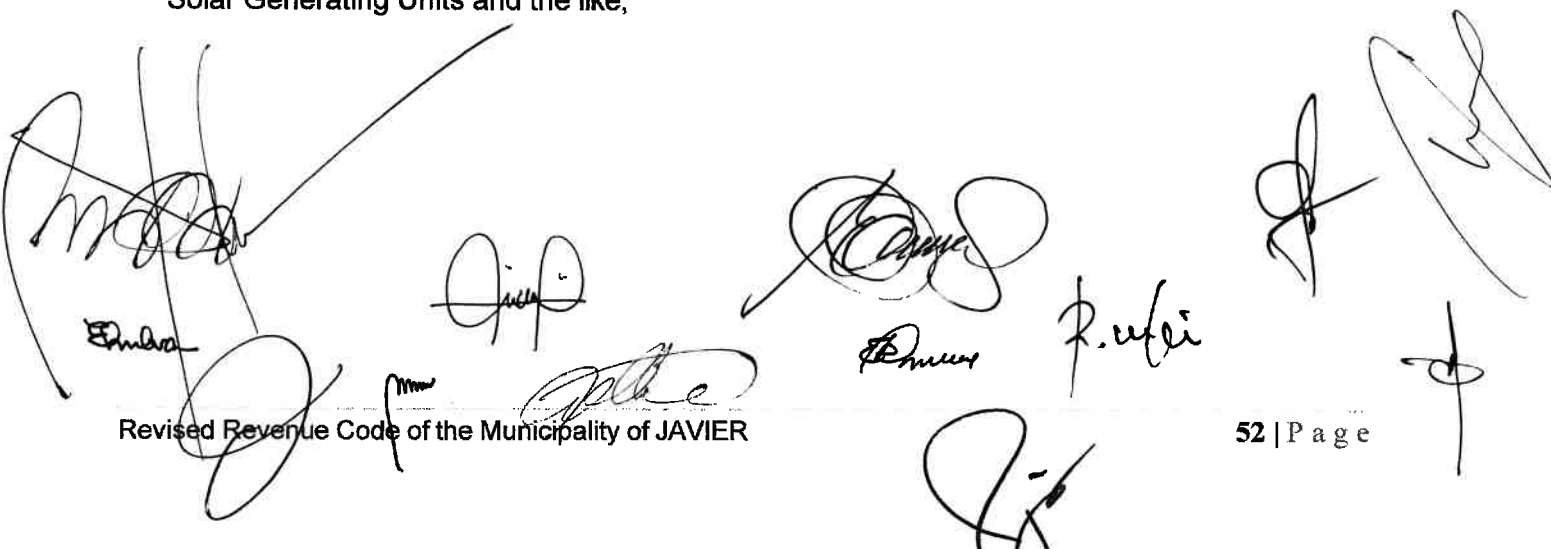
(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

e. Pressurized water heaters, per unit - ₱ 200.00

**f. Water, sump and sewage pumps for
Commercial/industrial use, per kW
or fraction thereof** - ₱ 60.00

**g. Automatic fire sprinkler system,
Per sprinkler head** - ₱ 4.00

**h. Diesel/ Gasoline ICE, Steam, Gas
Turbine/Engine, Hydro, Nuclear or
Solar Generating Units and the like,**



Per kW:

- | | | | |
|--|--|---|----------|
| I. | Every kW up top 50 kW | - | ₱ 25.00 |
| II. | Above 50 kW up to 100 kW | - | ₱ 20.00 |
| III. | Every kW above 100 kW | - | ₱ 3.00 |
| i. Compressed Air, Vacuum, Commercial,
Institutional and/or Industrial Gases, Per outlet | | | |
| | | - | ₱ 20.00 |
| j. | Gas Meter per unit | - | ₱ 100.00 |
| k. Power piping for gas/steam/etc., per
Lineal meter or fraction thereof or
Per cu.m or fraction thereof whichever is higher | | | |
| l. Other Internal Combustion Engines, including
Cranes, forklifts, loaders, pumps, mixers,
Compressors and the like, not registered with
The LTO, per Kw: | | | |
| a) | Up to 50 kW | - | ₱ 10.00 |
| b) | Above 50 kW to 100 kW | - | ₱ 10.00 |
| c) | Every above 100 kW or fraction thereof | - | ₱ 3.00 |
| m. Pressure Vessels, per cu.meter or fraction thereof | | | |
| n. Other machinery/ Equipment for commercial/ Industrial/
Institutional Use not elsewhere specified, per kW
Or fraction thereof | | | |
| | | - | ₱ 60.00 |
| o. Pneumatic tubes, Conveyors, Monorails for
Materials handling and addition to existing supply
And/or exhaust duct works and the like, per lineal
Meters or fractions thereof | | | |
| | | - | ₱ 10.00 |
| p. Weighing Scale Structure, per ton of fraction
Thereof | | | |
| | | - | ₱ 50.00 |

NOTE: Transfer of machine/ equipment location within a building requires a mechanical permit and payment of fees.

6. PLUMBING FEES

a. Installations Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of the whole "UNIT" ₱ 24.00

b. Every fixture in excess of one unit:

- i. Each water closet ₱ 7.00
- ii. Each floor drain ₱ 3.00
- iii. Each sink ₱ 3.00
- iv. Each Lavatory ₱ 7.00
- v. Each faucet ₱ 2.00
- vi. Each shower head ₱ 2.00

c. Special plumbing Fixtures:

- i. Each slop sink ₱ 7.00
- ii. Each Urinal ₱ 4.00
- iii. Each bath tub ₱ 7.00
- iv. Each grease trap ₱ 7.00
- v. Each garage trap ₱ 7.00
- vi. Each Bidet ₱ 4.00
- vii. Each dental cuspidor ₱ 4.00
- viii. Each gas-fired water heater ₱ 4.00
- ix. Each drinking fountain ₱ 2.00
- x. Each bar or soda fountain sink ₱ 4.00
- xi. Each laundry sink ₱ 4.00
- xii. Each laboratory sink ₱ 4.00
- xiii. Each fixed-type sterilizer ₱ 2.00

d. Each Water meter ₱ 2.00

- i. 12 to 25 mm ₱ 8.00
- ii. Above 25 mm ₱ 10.00

e. Construction at septic tank, applicable in all groups

- i. Up to 5.00 cu. meter of digestion chamber ₱ 24.00
- ii. Every cu. meter or fraction thereof in Excess of 5.00 cu. meters ₱ 7.00

7. ELECTRONIC FEES

a. Central Office switching equipment, remote Switching units, concentrators, PABX/PBX's, Cordless/wireless telephone and communication Systems, intercommunication system and other Types of switching/routing/distribution equipment Used for voice, data image text facsimile, internet Service, cellular, paging and other types/forms of

Wired or wireless communication

₱ 2.40 per port

b. Broadcast station for radio and TV for both Commercial and training purposes, CATV headed, Transmitting/receiving/relay radio and Broadcasting communication stations, Communication centers, switching centers, Call centers, operation and/or maintenance Centers, call centers, cell sites, equipment silos/ Shelters and other similar locations/structures Used for electronics and communications Services, including those used for navigational Aids, radar, telemetry, tests and measurements,

Global positioning and personnel/vehicle location

₱ 1,000.00 per location

c. Automated teller machine, ticketing, vending, and other types of electronic dispensing machines Telephone booths, pay phones = ,coin chargers , Location or direction- finding system, navigational Applications, photography and reproduction Machines x-ray, scanners, ultrasound and other Apparatus/equipment used for medical, biomedical, Laboratory and testing purposes and other similar Electronic or electronically-controlled apparatus or Devices whether located indoor or outdoors

₱ 10.00 per unit

- d. Electronics and communications outlets used for connection and termination of voice, data, computer (Including workstations, servers, routers, etc.), Audio, video or any form of electronics and Communications Services, irrespective of whether a user terminal is connected. ₱ 2.40 per socket
- e. Station/ terminal/ control point / port / central remote panels /outlets for security and alarm system (Including watchman system, Burglar alarms/ Intrusion detections system, lighting controls Monitoring and surveillance system, sensors Detectors, Parking management system, barriers controls, signal lights etc. Electronics Fire alarm (including early-detection systems, Smoke detectors, etc.) sound-reinforcement/ Background, music/paging/conference systems and The like, CATV/MATV/CCTV and off-air television, Building automation, management systems and Similar types of electronic or electronically Controlled installations
Whether a user terminal is connected ₱ 2.40 per termination
- f. Studios, auditoriums, theaters, and similar Structures for radio and TV broadcast, Recording, audio/video reproduction/ Simulation and similar activities ₱ 1,000.00 per location
- g. Antenna towers/masts or other structures For installation of any electronic and/or Communications transmission/ reception ₱ 1,000.00 per structure
- h. Electronic or electronically- controlled Indoor and outdoor signage and display Systems, including TV monitors, Multi-media signs, etc. ₱ 50.00 per unit
- i. Poles and attachment:
 - a) Per pole (to be paid by pole Owner) ₱ 20.00
 - b) Per attachment (to be paid By any entity who attaches to The pole of others) ₱ 20.00
- j. Other types or electronics or Electronically-controlled device, Apparatus, equipment, instrument or units Not specifically identified above ₱ 50.00

8. ACCESSORIES OF THE BUILDING/STRUCTURE FEES

- All parts of buildings which are open on two (2) or more sides, such as balconies, Terraces, lanais and the like shall be Charged 50% of the rate of the principal Building of which they are a part (Sections 3.a. to 3.d. of this schedule).
- Buildings with a height of more than

8.00 meters shall be charged an additional fee of twenty-five centavos (₱ 0.25) per cu.m. above 8.00 meters. The height shall be measured from the ground level up to bottom of the roof slab shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.

- Bank and Records Vaults with interior
Volume up to 20.00 cu. m. ₱ 20.00
- (a) In excess of 20.00 cu. m ₱ 8.00
- Swimming Pools, per cu. Meter or fraction thereof:
 - I. GROUP A Residential ₱ 3.00
 - II. Commercial/Industrial GROUPS B,E,F,G ₱ 36.00
 - III. Social/Recreational/Institutional GROUPS C, D, and H, I ₱ 24.00
 - IV. Swimming pools improvised from local Indigenous materials such as rocks, stones And/or small boulders and with plain cement flooring shall be charged 50% of the above rates.
 - V. Swimming pool shower rooms/locker rooms, per unit or fraction thereof:
 - (a) Residential GROUP A ₱ 6.00
 - (b) GROUP B, E, F, G ₱ 18.00
 - (c) GROUP C,D,H ₱ 12.00
- Construction of firewalls separate from the building:
 - i. Per sq. meter or fraction thereof ₱ 3.00
 - ii. Provided, that the minimum fee shall be ₱ 48.00
- Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

Use or Character of occupancy Self-Supporting Trilon (Guyed)

- i. Single detached dwelling units 500.00 ₱ 150.00
- ii. Commercial / Industrial (Groups B, E, F, G)
10.00 meter in height 2,240.00 ₱ 240.00
 - a) Every meter or fraction thereof in excess
Of 10.00 meters 120.00 ₱ 12.00

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- iii. Educational/ Recreational /Institutional
(Groups C, D, H, I) up to 10.00 meters in

Height	1,800.00	₱ 120.00
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 - (a) Every meter or fraction thereof in excess
Of 10.00 meters ₱ 12.00
- g. Storage Silos, up to 10.00 meters in height ₱ 2,400.00
 - i. Every meter or fraction thereof in excess of 10.00 meters ₱ 150.00
 - ii. Silos with platforms or floors shall be charged an
additional fee in accordance with Section 3.e. of this
Schedule
- h. Construction of Smokestacks and Chimneys for
Commercial/ Industrial Use Groups B, E, F and G:
 - i. Smokestacks, up to 10.00 meters in height, measured
from the base
 - (a) Every meter or fraction thereof in excess of 10.00
Meter
 - ii. Chimney up to 10.00 meters in height, measured from
the base
 - (a) Every meter or fraction thereof in excess of 10.00
Meters
- i. Construction of Commercial/
Fixed Ovens per sq.m or fraction
Thereof of volume ₱ 48.00
- j. Construction of Industrial Kiln/ Furnace
Per cu.m. or fraction thereof of volume. ₱ 12.00
- k. Construction of reinforced concrete or
steel tanks or above ground GROUPS A
and B, up to 2.00 cu.m. ₱ 12.00
 - (a) Every cu.m or fraction thereof
In excess of 2.00 cu.m. ₱ 12.00
- l. Construction of Water and Waste Water
Treatment Tanks: (Including Cisterns,
Sedimentation and Chemical Treatment
Tanks) per cu.m. of volume ₱ 7.00
- m. Construction of reinforced concrete or steel
Tanks for commercial/industrial use:

- (i) Above ground, up to 10.00 cu.m.
Every cu.m. or fraction thereof in
Excess of 10.00 cu.m. ₱ 480.00
- (ii) Underground, up to 20.00 cu.m.
Every cu.m. or fraction thereof in
Excess of 20.cu.m. ₱ 24.00

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

- a) Underground, per cu.m. or fraction
Thereof of excavation ₱ 3.00
- b) Saddle or trestle mounted horizontal
Tanks, per cu.m. or fraction thereof
Of volume tanks ₱ 3.00
- c) Reinstallation of vertical storage tanks
Shall be the same as new construction
Fees in accordance with Section 8.k.above.

o. Booths, Kiosks, Platforms, Stages and the
Like, per sq.m. or fraction of floor area:

- (a) Construction of permanent type ₱ 10.00
- (b) Construction of temporary type ₱ 5.00
- (c) Inspection of knock-down
Temporary type, per unit ₱ 24.00

p. Construction of buildings and other accessory
Structures within cemeteries and memorial
Parks:

- (a) Tombs, per sq.m. of covered ground areas ₱ 5.00
- (b) Semi-enclosed mausoleums whether
Canopied or not, per sq. m of built-up area ₱ 5.00
- (c) Totally enclosed mausoleums, per sq. m.
Of floor area ₱ 12.00
- (d) Multi-level interment inches per sq. m,
Per level ₱ 5.00
- (e) Columbarium, per sq. m ₱ 18.00

9. ACCESSORY FEES

- Establishment of Line and Grade, all sides
fronting or abutting streets, esteros,
rivers and creeks, first 10.00 meters. ₱ 24.00

i. Every meter or fraction thereof in
excess of 10.00 meters

b. Ground Preparation and Excavation Fee

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

(a) Inspection and Verification Fee ₱ 200.00
(b) Per cu.m of excavation ₱ 3.00

(c) Issuance of GP& EP, valid only for thirty(30) days or suspended upon issuance of Building Permit ₱ 50.00

(d) Per.cu. m. of excavation for foundation with basement ₱ 4.00

(e) Excavation other than foundation or basement, per cu. m. ₱ 3.00

(f) Encroachment of footings or foundations of buildings/ structures to public areas as permitted, per sq. m. or fraction thereof of footing or foundation encroachment ₱ 250.00

c. Fencing Fees:

(a) Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof ₱ 3.00

(b) In excess of 1.80 meters in height, per lineal meter or fraction thereof ₱ 4.00

(c)Made of indigenous materials, barbed, chicken or hog wires, per linear meter ₱ 2.40

d. Construction of Pavements, up tp 20.00 sq. m. ₱ 24.00

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

f. Use of streets and Sidewalks, Enclosures and Occupancy of sidewalks up to 20.00 sq. m. per calendar month ₱ 240.00

Embera

- (i) Every sq. m. or fraction thereof in Excess of 20.00 sq. m. ₱ 12.00
- g. Erection of scaffoldings Occupying Public Areas, per calendar month.
 - (i) Up to 10.00 meters in length ₱ 150.00
 - (ii) Every lineal meter or fraction thereof in excess of 10.00 ₱ 12.00

h. Sign Fees:

- (i) Erection and anchorage of display Surface, up to 4.00 sq.m. of signboard Area

- (a) Every sq.m. or fraction thereof in Excess of 4.00 per sq.m. ₱ 120.00

- (ii) Installation Fees, per sq.m. or fraction thereof of display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	₱ 36.00	₱ 52.00
Illuminated	₱ 24.00	₱ 36.00
Others	₱ 15.00	₱ 24.00
Painted-ON	₱ 9.00	₱ 18.00

- (iii) Annual Renewal Fees, per sq.m. of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	₱ 36.00 min. fee shall be ₱124.00	₱ 46.00 min. fee shall be ₱ 200.00
Illuminated	₱ 18.00 min. fee shall be ₱72.00	₱ 38.00 min. fee shall be ₱150.00
Others	₱ 12.00 min. fee shall be ₱40.00	₱ 24.00 min. fee shall be ₱110.00
Painted-ON	₱ 8.00 min. fee shall be 30.00	₱ 18.00 min. fee shall be 100.00

i. Repair Fees:

- (i) Alteration/Renovation/Improvement on vertical dimensions of buildings/ structures in sure meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all groups ₱ 5.00
- (ii) Alteration/renovation/improvement on horizontal dimensions of buildings/ structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups ₱ 5.00
- (iii) Repairs on buildings/structures in all Groups costing more than five thousand pesos (₱5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Buildings/Structures Fees:

- (i) Assessment of fees for raising of any building/structures shall be based on the new usable area generated.
- (ii) The fees to be charged shall be as prescribed under Section 3.a. to 3.e. of this Schedule whichever group applies.

k. Demolition/Moving of Buildings/Structures Fees, per sq. m of area or dimensions involved :

- (i) Buildings in all Groups per sq. m. floor area ₱ 3.00
- (ii) Building Systems/Frames or portion thereof
Per vertical or horizontal dimensions,
Including Fences ₱ 4.00
- (iii) Structures of up to 10.00 meters in height
 - (a) Every meter or portion thereof in
Excess of 10.00 meters ₱ 50.00
- (iv) Appendage of up to 3.00 cu. m/unit
 - (a) Every cu. m. or portion thereof in
excess of 3.00 cu. meters ₱ 50.00

- (v) Moving Fee, per sq. meter of area of building/
Structure to be moved ₱ 3.00

10. Certificates of Use or Occupancy (Table II.G.1 for fixed costing)

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

- (i) Costing up to ₱150,000.00 ₱ 100.00
- (ii) Costing more than ₱150,000.00
Up to ₱400,000.00 ₱ 200.00
- (iii) Costing more than ₱400,000.00
Up to ₱850,000.00 ₱ 400.00
- (iv) Costing more than ₱850,000.00
Up to ₱1,200,000.00 ₱ 800.00
- (v) Every million or portion thereof
In excess of ₱1,200,000.00 ₱ 800.00

b. Division B-1/E-1, 2, 3/F-1/G-1,2,3,4/ and I-1 Buildings:

- (i) Costing up to ₱150,000.00 ₱ 200.00
- (ii) Costing more than ₱150,000.00
Up to ₱400,000.00 ₱ 400.00
- (iii) Costing more than ₱400,000.00
Up to ₱850,000.00 ₱ 800.00
- (iv) Costing more than ₱850,000.00
Up to ₱1,200,000.00 ₱ 1,000.00
- (v) Every million or portion thereof
In excess of ₱1,200,000.00 ₱ 1,000.00

c. Division C-1, 2/D-1,2,3 Buildings

- (i) Costing up to ₱150,000.00 ₱ 150.00
- (ii) Costing more than ₱150,000.00
Up to ₱400,000.00 ₱ 250.00
- (iii) Costing more than ₱400,000.00
Up to ₱850,000.00 ₱ 600.00
- (iv) Costing more than ₱850,000.00
Up to ₱1,200,000.00 ₱ 900.00
- (v) Every million or portion thereof
In excess of ₱1,200,000.00 ₱ 900.00

d. Division J-1 Buildings/structures:

- | | | |
|-------|--|------------|
| (i) | With floor area up to 20.00 sq. meters | ₱ 50.00 |
| (ii) | With floor area above 20.00 sq. meters
Up to 500.00 sq. m | ₱ 240.00 |
| (iii) | With floor area above 500.00 sq. meters
Up to 1,000.00 sq. meters | ₱ 360.00 |
| (iv) | With floor area above 1,000 sq. meters
Up to 5,000.00 sq. meters | ₱ 480.00 |
| (v) | With floor area above 5,000.00
Sq. m up to 10,000.00 sq. meters | ₱ 1,200.00 |
| (vi) | With floor area above 10,000.00
Sq. meters | ₱ 2,400.00 |

e. Division J-2 Structures:

- (i) Garages, carpots, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.
- (ii) Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.
- (iii) Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:

- | | |
|---|----------|
| (a) First 10.00 meters of height from the ground | ₱ 800.00 |
| (b) Every meter or fraction thereof in excess of 10.00 meters | ₱ 50.00 |

f. Change in Use/Occupancy, per s. m or fraction

Thereof of area affected ₱ 5.00

11. Annual Inspection Fees

a. Division A-1 and A-2:

- (i) Single detached dwelling units and duplexes are not subject to

- annual inspections
- (ii) If the owner request inspections, the fee for each of the services enumerated below is ₱ 120.00
- Land Use Conformity
 - Architectural Presentability
 - Structural Stability
 - Sanitary and Health Requirements
 - Fire-Resistive Requirements

- b. Divisions B-1/D-1,2,3/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/and I-1, Commercial,

Industrial Institutional buildings and appendages shall be assessed areas as follows:

- (i) Appendage of up to 3.00 sq. meters/unit ₱ 150.00
- (ii) Every sq. meter or fraction thereof in excess of 3.00 sq. m. ₱ 50.00
- (iii) Floor area of up to 100.00 square meters ₱ 120.00
- (iv) Above 100.00 sq. meters upto 200.00 sq. meters ₱ 240.00
- (v) Above 200.00 sq. meters up to 350.00 sq. meters ₱ 480.00
- (vi) Above 350.00 sq. meters up to 500.00 sq. meters ₱ 720.00
- (vii) Above 500.00 sq. meters up to 750.00 sq. meters ₱ 960.00
- (viii) Above 750.00 sq. meters up to 1,000 sq. meters ₱ 1,200.00
- (ix) Every 1,000.00 sq. meters or its portion in excess
- (x) of 1,000 sq. meters ₱ 1,200.00

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

- (i) First class cinematographs or theaters ₱ 1,200.00
- (ii) Second class cinematographs or theaters ₱ 720.00
- (iii) Third class cinematographs or theaters ₱ 520.00
- (iv) Grandstands/Bleachers, Gymnasias and the like ₱ 720.00

- d. Annual plumbing inspection fees, each plumbing unit ₱ 60.00

- e. Electrical Inspection Fees:

- (i) A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
 - (ii) Annual Inspection Fees are the same as in Section 4.e.
- f. Annual Mechanical Inspection Fees:
- (i) Refrigeration and Ice Plant, per ton:
 - (a) Up to 100 tons capacity ₱ 25.00
 - (b) Above 100 tons up to 150 tons ₱ 20.00
 - (c) Above 150 tons up to 300 tons ₱ 15.00
 - (d) Above 300 tons up to 500 tons ₱ 10.00
 - (e) Every ton or fraction thereof above 500 tons ₱ 5.00
 - (ii) Air Conditioning Systems: Window type air conditioners, per unit
 - (iii) Packaged or centralized air conditioning systems:
 - (a) First 100 tons, per ton ₱ 25.00
 - (b) Above 100 tons up to 150 tons ₱ 20.00
 - (c) Above 150 tons up to 300 tons ₱ 15.00
 - (d) Above 300 tons up to 500 tons ₱ 10.00
 - (e) Every ton or fraction thereof above 500 tons ₱ 5.00
 - (iv) Mechanical ventilation, per unit, per kW:
 - (a) Up to 1 kW ₱ 10.00
 - (b) Above 1 kW to 7.5 kW ₱ 50.00
 - (c) Every kW above 7.5 kW ₱ 20.00
 - (v) Elevators, per unit:
 - (a) Escalator and Moving Walks;
 - Per unit ₱ 120.00
 - (b) Funiculars, per kw or fraction thereof ₱ 50.00
 - (c) Per lineal meter or fraction thereof of travel ₱ 10.00
 - (d) Cable Car, per kW or fraction thereof ₱ 25.00
 - (e) Per lineal meter of travel ₱ 2.00
 - (vi) Elevators, per unit:
 - (a) Passenger elevators ₱ 500.00
 - (b) Freight elevators ₱ 400.00
 - (c) Motor driven dumbwaiters ₱ 50.00
 - (d) Construction elevators for materials ₱ 400.00
 - (e) Every landing above first five (5)

	Landings for all the above elevators	₱ 500.00
(vii)	Boilers, per unit:	
	(a) Up to 7.5 Kw	₱ 400.00
	(b) 7.5 Kw up to 22 kW	₱ 550.00
	(c) 22 kW up to 37 kW	₱ 600.00
	(d) 37 kW up to 52 kW	₱ 650.00
	(e) 52 kW up to 67 kW	₱ 800.00
	(f) 67 kW up to 74 kW	₱ 900.00
	(g) Every kW or fraction thereof above 74 kW	₱ 4.00
(viii)	Pressurized Water Heaters, per unit	₱ 120.00
(ix)	Automatic Fire Extinguishers, per Sprinkler head	₱ 2.00
(x)	Water, Sump and Sewage pumps for Buildings/structures for commercial/ Industrial purposes, per kW:	
	(a) Up to 5 kW	₱ 55.00
	(b) Above 5 kW to 10 kW	₱ 90.00
	(c) Every kW or fraction thereof above 10 kW	₱ 2.00
(xi)	Diesel/Gasoline Internal Combustion Engine Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
	(a) Per kW, up to 50 kW	₱ 15.00
	(b) Above 50 kW up to 100 kW	₱ 10.00
	(c) Every kW or fraction thereof above 100 kW	₱ 2.40
(xii)	Compressed air, vacuum, commercial Institutional/industrial gases/outlet	₱ 10.00
(xiii)	Power piping for gas/steam/etc., per Lineal meter or fraction thereof or per cu.m or fraction thereof, whichever is higher	₱ 2.00
(xiv)	Other Internal Combustion Engines Including cranes, forklifts, loaders, Mixers, compressors and the like,	
	(a) Per unit, up to 10 kW	₱ 100.00
	(b) Every kW above 10 kW	₱ 3.00
(xv)	Other machineries and/or equipment	

G. Certification : (Office of the Building Official)

1. Certified true copy of building permit	₱ 150.00
2. Certified true copy of Certificate of Use / Occupancy	₱ 150.00
3. Issuance of Certificate of Damage	₱ 150.00
4. Certified true copy of Certificate of Damage	₱ 150.00
5. Certified true copy of Electrical Certificate	₱ 150.00

6. Issuance of Certificate of Gas	
Meter Installation	₱ 150.00
7. Certified true copy of Certificate of Operation	₱ 150.00
8. Other Certifications	₱ 150.00

Section 3C.02. OTHER FEES. A surcharge of one hundred percent (100%) of the building permit fee shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use of occupancy of any building or parts thereof or appurtenances thereto without any permit

All types of inspection fees shall be paid within thirty (30) days from the prescribed date, otherwise, a surcharge of twenty five percent (25%) of the annual inspection fee shall be imposed.

Section 3C.03. Time and payment. – the fee shall be collected from each applicant of a building permit pursuant to the latest DPWH issuance on the schedule of fees and charges of the revised implementing rules and regulations (IRR) of the National Building Code of the Philippines (PD1096)

SECTION 3C.04. Administrative Provision – In order to obtained a building permit, the applicant shall file an application thereof in writing and on the prescribed form with the office of the Mayor/Building Official. Every application shall provide the following information:

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

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

ARTICLE D ZONING AND LOCATIONAL CLEARANCE

SECTION 3D.01. IMPOSITION OF FEES.

The following fees shall be collected by the Municipal Treasurer or his duly authorized deputies for the following services rendered by the office of the MPDO.

1. ZONING / LOCATIONAL CLEARANCE

A. Single residential structure

attached or detached

- 1. P 100,000 and below ₱ 288
- 2. Over P 100,000 to P 200,000 ₱ 576
- 3. Over P 200,000 720 + 1/10 of 1% in excess of P 200,000

B. Apartments/Townhouses

- 1. P 500,000 and below ₱ 1,440
- 2. Over P 500,000 to 2 Million ₱ 2,160
- 3. Over 2 Million 3,600+ 1/10 of 1% of cost in excess of
2 M regardless of the number of doors

C. Dormitories

- 1. P 2 Million and below ₱ 3,600
- 2. Over P 2 Million 3,600 + 1/10 of 1% of cost in excess
Of ₱ 2 M regardless of the number of
doors

D. Institutional

Project cost of which is:

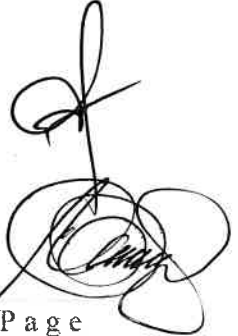
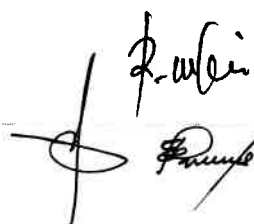
- 1. Below P2 Million ₱2,880.00
- 2. Over P 2 Million ₱ 2,880 + 1/10 of 1% of cost in
excess P2M

E. Commercial, Industrial and Agro- Industrial Project Cost of which is:

- 1. Below P 100,000 ₱ 1,440
- 2. Over 100,000-P500,000 ₱ 2,160



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- 3. Over P 500,00-P 1M ₱ 2,880
- 4. Over 1M – P2M ₱ 4,320
- 5. Over P 2M 7,200 +1/10 of 1% of cost in excess of P2M

F. Special Uses/Special Projects

(Gasoline Station, Cell sites, slaughterhouse, treatment plant etc.)

- 1. Below 2 Million ₱ 7,200
- 2. Over P2 Million 7,200 +1/10 of 1% of cost in excess of P2M same as original application

G. Alteration/Expansion (affected areas/cost only)

II. SUBDIVISION AND CONDOMINIUM

PROJECTS (under P.D. 957)

A. Approval of Subdivision Plan (including town house)

- 1. Preliminary Approval and Locational Clearance (PALC) / Preliminary Subdivision Development Plan (PSDP) Inspection Fee ₱1,500/ha. regardless of density
- 2. Final Approval & Development Permit ₱2,880/ha. regardless of density
Additional Fee on Floor Area of houses and building sold with lot inspection fee ₱3/sq.m.
₱1,500/ha. Regardless of density (Not applicable for projects already inspected for PALC application)
- 3. Alteration of Plan (affected areas only) Same as Final Approval & Dev't Permit
- 4. Certificate of Registration ₱ 2,880
Processing Fee
- 5. License to sell (per saleable lot) ₱ 216/sealable lot
Additional Fee on Floor Area of houses & building sold with lot ₱ 14.4/sq. m.
Inspection Fee ₱ 1,500/ha. regardless of density
- 6. Certificate of Completion Certification Fee ₱ 216/sealable lot
Processing Fee ₱ 1,500/ha. regardless of density
- 7. Extension of Time to Develop Processing Fee ₱ 504.00

Additional Fee (unfinished are for development) 14.40 sq. m.

Inspection Fee ₱ 1,500/ha. regardless of density

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(affected/unfinished areas only)

B. Approval of Condominium

Project (Final Approval and Development Permit).

1. Processing Fee ₱ 720.00
 - (a) Land Area ₱ 7.20/sq. m
 - (b) No. of Floors ₱ 288/floor
 - (c) Building Areas ₱ 23.05./sq. m. of GFA
 - (d) Inspection Fee ₱ 1500/ha
2. Alteration of Plan (Affected same as final approval & Dev't Permit areas only)
3. Conversion (Affected areas same as final approval & Dev't Permit only)
4. Certificate of Registration Processing Fee ₱ 2,800
5. License to Sell
 - a. Residential (saleable areas)- ₱ 17.30/sq. m.
 - b. Commercial/Office (saleable areas) ₱ 36/sq. m
6. Extension of Time to Develop Processing Fee ₱ 504
Inspection Fee (affected/unfinished areas only) ₱ 17.30/sq .m. of GFA
7. Certificate of Completion Certification Fee ₱ 216
Processing Fee ₱ 17.30/sq. m. of GFA

C. Projects under PD 220

a. Subdivision

1. Preliminary Approval and Locational Clearance

- a. Socialized Housing ₱ 90/ha.
- b. Economic Housing ₱ 216/ha.

Inspection Fee

- a. Socialized Housing ₱ 600/ha.
- b. Economic Housing ₱ 1,440/ha.

(projects already inspected for PALC application may not be charged inspection fee)

3. Alteration of Plan (affected same as final approval & Dev't Permit areas only)

4. Building Permit (floor area ₱ 7.20/sq. m. of housing unit)

5. Certificate of Registration

Application Fee

- a. Socialized Housing ₱ 420
- b. Economic Housing ₱ 720

6. Licenses to Sell (per sealable lot)

- a. Socialized Housing ₱ 24/Saleable lot
- b. Economic Housing ₱ 72/lot

(Additional fee on floor area of houses/building sold with lot) ₱ 3./sq. m.

Inspection Fee ₱ 3.00/ha.

- a. Socialized Housing ₱ 500/ha.

7. Extension of Time to Develop

Filing Fee

- a. Socialized Housing ₱ 420
- b. Economic Housing ₱ 504

Inspection Fee

(affected/unfinished areas only)

- a. Socialized Housing ₱ 1,500/ha.
- b. Economic Housing ₱ 1,500/ha

8. Certificate of Completion

Certification Fee

- a. Socialized Housing ₱ 180
- b. Economic Housing ₱ 216

Processing Fee

- a. Socialized Housing ₱ 1,500/ha.
- b. Economic Housing ₱ 1,500/ha.

9. Occupancy Permit ₱ 6.sq. m.
 Inspection Fee (saleable floor area of the housing unit)
- a. Socialized Housing ₱ 6/sq. m
 - b. Economic Housing ₱ 7.20/sq. m
- b. Condominium
1. Preliminary Approval and Locational Clearance ₱ 720.00
 2. Final Approval and Dev't. Permit
 - a. Total land area ₱ 7.20/sq. m
 - b. Number of floor ₱ 144/floor
 - c. Building area ₱ 5.60/ sq. m of GFA
- Inspection Fee ₱ 1,500/ sq.m of GFA
- 3.Alteration plan (Affected Areas same as Final Approval % only)
 Dev't . permit
- 4.Certificate of registration ₱ 720
 - 5.License to sell ₱ 7.20/sq. m
 6. Extension of time to Develop ₱ 3 / sq. m.
 - 7.Certificate of Completion
 - a. Certification fee ₱ 216
 - b. Processing fee ₱ 3/sq/m/ of GFA

D. Approval Industrial / Commercial Subdivision

1. Preliminary approval and
 Locational clearance ₱ 432/ha
 Inspection Fee ₱ 1,500/ha. Regardless of location
2. Final Approval & Dev't Permit ₱ 5,000/ha. regardless of location
 Inspection Fee ₱ 1,500/ha. regardless of location
 (projects already inspected for PALC)
 application may not be charged inspection fee)

- 3. Alternation of Plan (affected same as final approval of Dev't. areas only)
- 4. Certificate of Registration ₱ 2,880
- 5. License to sell ₱ 3/sq. m of the land area
 Inspection Fee ₱ 1,500/ha. Regardless of location
- 6. Extension of Time to Develop ₱ 504
 Inspection Fee (affected / Unfinished areas only) ₱ 1,500/ha
- 7. Certificate of Completion
 - a. Industrial ₱ 504/ha. Regardless of location
 - b. Commercial ₱ 720/ha. Regardless of location

E. Approval of Farm Lot Subdivision

- 1. Preliminary Approval & Locational Clearance ₱ 288/ha.
 Inspection Fee ₱ 720/ha.
- 2. Final Approval & Dev't Permit ₱ 1,500/ha.
 Inspection Fee ₱ 720/ha.
 (Projects already inspected for PALC application may not be charged inspection fee)
- 3. Alternation of Plan (affected areas only) Same as Final Approval & Development Fund
- 4. Certificate of Registration ₱ 2,880
- 5. License to Sell ₱ 720/lot
 Inspection Fee ₱ 1,500/lot
- 6. Extension of Time to Develop ₱ 504
 Inspection Fee (affected/ ₱ 1,500/ha
- 7. Certificate of Completion ₱ 216
 - a. Certificate Fee ₱ 1,500/ha
 - b. Processing Fee

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F. Approval of Memorial Park/Cemetery Project/Columbarium

1. Preliminary Approval & Locational Clearance

- a. Memorial Projects ₱ 720/ha.
- b. Cemeteries ₱ 288/ha
- c. Columbarium ₱ 3,600/ha.

Inspection Fee

- a. Memorial Projects ₱ 1,500/ha.
- b. Cemeteries ₱ 1,500/ha.
- c. Columbarium ₱ 23.05/sq. m. of GFA

2. Final Approval & Dev't Permit

- a. Memorial Projects ₱ 3/sq. m.
- b. Cemeteries ₱ 1.50/sq. m.
- c. Columbarium ₱ 200/floor (Projects already inspected for PALC application may not be charged inspection fee)

Inspection Fee

- a. Memorial Projects ₱ 1,500/ha.
- b. Cemeteries ₱ 1,500/ha.
- c. Columbarium ₱ 17.30/sq. m. of GFA

3. Alteration Fee same as Final Approval Dev't Permit

4. Certificate of Registration ₱ 2,880

5. Licenses to Sell

- a. Memorial Projects ₱50/2/5 sq. m.
- Apartment type ₱ 20/per unit
- b. Cemeteries ₱ 20/tomb
- c. Columbarium ₱ 50/Vault Inspection Fee
 - a. Memorial Projects ₱ 1,500/ha.
 - b. Cemeteries ₱ 720/ha.
 - c. Columbarium ₱ 500

6. Extension of Time to Develop

Inspection Fee (affected/unfinished areas only)

- a. Memorial Projects ₱ 1,500/ha.
- b. Cemeteries ₱ 720/ha.
- c. Columbarium ₱17.20/sq. m. of the remaining GFA

7. Certificate of Completion

- Certification Fee ₱ 288 Processing Fee
- a. Memorial Projects ₱ 1,500/ha.
- b. Cemeteries ₱ 720/ha.
- c. Columbarium ₱ 7.20/sq. m. of GFA

G. Other Transactions/Certifications

A. Application/Request for :

- 1. Advertisement Approval ₱ 720
- 2. Cancellation/Reduction of ₱ 2,880 Performance Bond
- 3. Lifting of Suspended Licenses ₱ 2,880.00
- 4. Exemption from Cease and Desist Order ₱ 216.00
- 5. Clearance to Mortgage ₱ 1,440.00
- 6. Lifting of Cease and Desist ₱ 2,880.00 Order
- 7. Change of Name/Ownership ₱1,440.00
- 8. Voluntary Cancellation of CR/LS ₱1,440.00
- 9. Revalidation/ Renewal of Permit ₱ 60% of assessed current (Condominium) processing fee including inspection fee

B. Other Certifications

- 1. Zoning Certifications ₱ 720.00 / HA
- 2. Certification of Town Plan/Zoning Ordinance Approval ₱ 216.00
- 3. Certification of New Rights Sales ₱ 216.00
- 4. Certificate of Registration (form) ₱ 216.00
- 5. License to Sell (form) ₱ 216.00
- 6. Certificate of Creditable ₱ 216.00

Withholding Tax (maximum of 5 lots per certificate)

7. Others, to include:

- a. Availability to records/public request ₱ 288.00
- b. Certificate of no records on file ₱ 288.00

- c. Certification of with or without CR/LS ₱ 288.00
- d. Certified xerox copy of documents report size Document of five (5) pages ₱ 43.2.00 or less
Every additional page ₱ 4.40
- e. Photo copy of documents ₱ 3.00

H. Registration of Dealers/Brokers/

Salesmen

- A. Dealers/Brokers ₱ 720.00
- B. Salesmen/Agent ₱ 282.00

I. Homeowner Associations

1. Registration of HOA

Examination/Registration

- Articles of Incorporation ₱ 940.00
- By-Laws ₱ 940.00
- Books ₱ 50.00/book

2. Amendments

- Articles of Incorporation ₱ 720.00
- By-Laws ₱ 720.00

(application for Cr/Ls with DP issued by LGUs shall be charged inspection fee)

- 3. Dissolution of Homeowners Association ₱ 720.00
- 4. Certification of the new set of Officers ₱ 504.00
- 5. Other Certifications ₱ 216.00
Inspection Fee (CMP Projects) ₱ 1,500.00/ha

J. Research/ Service fee (50% discount per students) ₱ 50.00 /docket

1. Photocopy (maps, Subd. Plan/

Condo Plan presentation size) ₱ 100.00

2. Hard copy from diskettes (License P 30.00
 - 1st pages; P 5.00/page
 - in excess of P 5.00
3. Electronic file (license to sell P 500.00/diskettes; additional available date) P 50.00 for rush job
4. Electronic file (land use maps available) P 10.00
5. Certified true copy map (land use plan) - P 100.00

1.ZONING/LOCATION CLEARANCE	
A. Single residential structure attached of detached	
1. P100,000 and below	P288
2. Over P100,000 to P200,000	P576
3. Over P200,000	P720+(1/10 of 1% in excess of P200,000)
B. Apartments/Townhouses	
1. P500,000 and below	P1,440
2. Over P500,000 to 2 Million	P2,160
3. Over 2Million	P3,600+(1/10 of 1% of cost in excess of P2M regardless of the number of floors)
C. Dormitories	
1. P2 Million and below	P3,600
2. Over 2 Million	P3,600+(1/10 of 1% of cost in excess of P2M regardless of the number of floors)
D. Institutional	
Project Cost of which is:	
1. P 2 Million and Below	P 2,880.00
2. Over P 2 Million	P 2,880 + (1/10 of 1% of Cost in excess of P 2M
E. Commercial, Industrial and Agro-Industrial Project Cost of which is :	
1. P 100,000 and below	P 1,440.00
2. Over P 100,000 - P 500,000	P 2,160.00
3. Over P 500,000 - P 1,000,000	P 2,880.00
4. Over P 1,000,000 - P 2,000,000	P 4,320.00
5. Over 2 Million	P 2,880 + (1/10 of 1% of cost in excess of P2M)
F. Special Uses/Special Projects	
(Gasoline Station, Cell Site, Slaughter House, Treatment Plants,	

etc.)	
1. ₱ 2 Million and below	₱7, 200+(1/10 of 1% of cost in excess of P2M)
2. over P2 Million	₱7, 200+(1/10 of 1% of cost in excess of ₱2M)
G. Alteration/Expansion (affected area/cost only)	Same as the original application
2.SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 57)	
A. Subdivision Projects	
1.Approval of Subdivision Plants (including townhouses)	
1.Preliminary Approval and Location clearance (PALCY Preliminary Subdivision Development Plan (PSDP)	₱ 1, 500.00 / HA regardless of density
• Processing Fee	₱360/ ha. Or fraction thereof
• Inspection Fee	₱1,500/ha. Regardless of density
2. Financial approval and Development Permit	
• Processing Fee	₱2,880/ha. Regardless of density
• Additional Fee on the Floor Area of housing component	₱3,00/sq. m
• Inspection Fee	₱1,500/ha. Regardless of density
3.Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration Processing Fee	
• Processing Fee	₱2,880
3. License to Sell	
• Processing Fee	₱216/saleable lot
• Additional Fee on Floor Area of housing component	₱14.4/sq. m
• Inspection Fee	₱1,500/ha regardless of density
4. Certificate of Completion	
• Certificate Fee	₱216
• Processing Fee	
• Inspection Fee	₱1,500/ha. Regardless of density
5. Extension of Time to Develop	
• Processing Fee	₱504
• Additional Fee (unfinished area for development)	₱14.40 sq. m
• Inspection Fee	₱1,500/ha. Regardless of density
• Application for CR/LS with DP issued by LGU shall be charge inspection fee	
B. Condominium Project	

1.Approval of Condominium Plans/Final Approval and Development permit	
1.Preliminary Approval and locational Clearance	
2.Final Approval/Development Permit	
• Processing Fee	₱720
a. Land Area	₱7.20/sq. m
b. No. of Floors	₱288/floor
c. Building Areas	₱23.05/sq. m of GFA
• Inspection Fee	₱1,500/ha
3. Alternative of Plan (allocated areas only)	Same as Final Approval and Development Permit
4. Conversion (affected areas only)	-do-
2. Certificate of Registration	
• Processing Fee	₱2,880
3. License to Sell	
a. Residential	₱17,30/sq. m of saleable area
b. Commercial	₱36/sq. m of saleable area
Inspection Fee	₱1500/ha
4. Extension of Time to Develop	
• Processing Fee	₱504
Additional Fee (unfinished floor area for development)	₱17.30/sq. m
• Inspection Fee	₱1,500/ha
5. Certificate of Completion	
• Certificate Fee	₱216
• Processing Fee	
• Inspection Fee	₱1,500/floor
3.SUBDIVISION AND CONDOMINIUM PROJECTS (under B.P. 220)	
A. Subdivision Projects	
1. Approval of Subdivision Projects	
1. Preliminary Approval and Locational Clearance	
• Processing Fee	
b. Socialized Housing	₱90/ha
c. Economic Housing	₱216/ha
• Inspection Fee	
a. Socialized Housing	₱1,500/ha
b. Economic Housing	₱1,500/ha
2. Final Approval and Development Permit	
• Processing Fee	
a. Socialized Housing	₱600/ha
b. Economic Housing	₱1,440/ha
• Inspection Fee	
a. Socialized Housing	₱1,500/ha
b. Economic Housing	₱1,500/ha
(projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (Affected areas only)	Same as Final Approval and

	development permit
4. Building permit (floor area of housing unit)	₱7.20/sq. m
2. Certificate of Registration	
• Processing Fee	
a. Socialized Housing	₱420
b. Economic Housing	₱720
3. License to Sell (per saleable lot)	
• Processing Fee	

a. Socialized Housing	₱24/saleable lot
b. Economic Housing	₱72/saleable lot
Additional Fee on floor area of housing component	₱3.00/sq. m.
• Inspection Fee	
a. Socialized Housing	₱1,500/ha
b. Economic Housing	₱1,500/ha
4. Extension of Time to Develop	
• Processing Fee	
a. Socialized Housing	₱420
b. Economic Housing	₱504
Additional Fee (unfinished area for development)	₱2.88/sq. m
• Inspection Fee	
a. Socialized Housing	₱1,500/ha
b. Economic Housing	₱1,500/ha
5. Certificate of Completion	
• Certificate fee	
a. Socialized Housing	₱180
b. Economic Housing	₱216
• Processing Fee	
a. Socialized Housing	
b. Economic Housing	
• Inspection Fee	₱1500/ha
6. Occupancy Permit	
• Processing Fee	
a. Socialized Housing	₱6/ sq. m
b. Economic Housing	₱7.20/sq. m
• Inspection Fee (saleable floor area of the housing component)	
c. Socialized Housing	₱1,500/ha
d. Economic Housing	₱1,500/ha
B. Condominium Projects	
1. Approval of Condominium Plans	
1. Preliminary Approval and Locational Clearance	₱720
2. Final Approval and Development Permit	
• Processing Fee	

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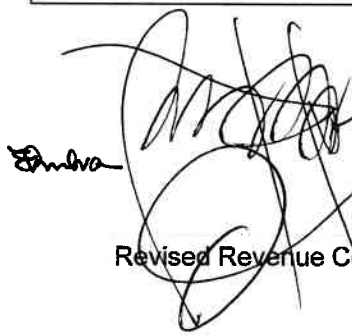
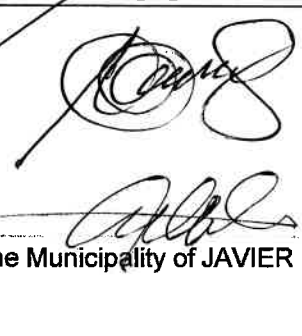
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a. Total Land Area	₱7.20/sq. m
b. No. of floors	₱144/floor
c. Building Areas	₱5.80/sq. m of GFA
• Inspection Fee	₱1,500/ha.
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	₱720
3. License to Sell	
a. Residential	₱7.20/ sq. m of saleable area
a. Commercial	₱10.65/aq. m of saleable area
• Inspection Fee	₱1500/ha
4. Extension of Time to develop	
• Processing Fee	₱3.00/sq. m
• Inspection Fee (unfinished area for development)	₱1,500/floor
5. Certificate of Completion	
Certificate Fee	₱216
• Processing Fee	
• Inspection Fee	₱1,500floor
4. INDUSTRIAL/COMMERCIAL SUBDIVISION	
1. Approval of Industrial/Commercial Subdivision	
1. Preliminary Approval and Locational Clearance	
• Processing Fee	₱432/ha.
• Inspection Fee	₱1,500/ha.
2. Final Approval and Development Permit	
• Processing Fee	₱270/ha.
• Inspection Fee	₱1,500/ha
Project already inspected for PALC application may not be charged inspection fee)	
3. Alternation of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	₱2,880
3. License to Sell	
• Processing Fee	₱3,00/sq. m of land area
• Inspection Fee	₱1,500/ha.
4. Extension of Time to Develop	
• Processing Fee	₱504
Additional Fee)unfinished area for development)	₱14.40sq.m
• Inspection	₱1,500/ha
5. Certificate of Completion	
• Certificate Fee	₱216
• Processing Fee	
a. Industrial	₱504

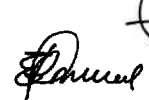
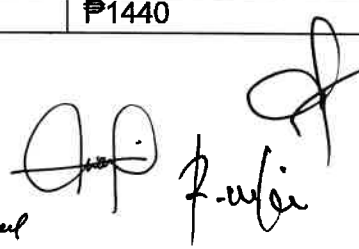


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b. Commercial	₱720
• Inspection Fee	₱1,500/ha
5. FARMLOT SUBDIVISION	
1. Approval of Farm lot Subdivision	
1. Preliminary Approved and locational clearance	
• Processing Fee	₱288/ha.
• Inspection Fee	₱1,500/ha.
2. Final Approval and Development Permit	
• Processing Fee	₱1,440/ha.
• Inspection Fee	₱1,500/ha.
(Projects already inspected for PALC application may not be changed Inspection n fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	₱2,880
3. License to Sell	
• Processing Fee	₱720/lot
• Inspection Fee	₱1,500/ha
4. Extension of Time to Develop	
• Processing Fee	₱504
• Additional fee on Floor Area of housing component and other development	₱14.40 sq. m
• Inspection Fee	₱1500/ha.
5. Certificate of Completion	
• Certificate Fee	₱216
• Processing Fee	
• Inspection	₱1500/ha
6. Memorial Park/Cemetery Project/Columbarium	
1. Approval of Memorial Park/Cemetery Project/Columbarium	
1. Preliminary Approval and Locational Clearance	
a. Memorial Project	₱720/ha
b. Cemeteries	₱288/ha
c. Columbarium	₱3600/ha
• Inspection Fee	
a. Memorial Project	₱1500/ha
b. Cemeteries	₱1500/ha
c. Columbarium	₱1500/ha
2. Final Approval and Development Permit	
a. Memorial Project	₱3.00/sq. m
b. Cemeteries	₱1.50/sq. m
c. Columbarium	₱7.20/sq. m of land area
	₱3.00/floor
	₱23.05/sq. m of GFA
• Inspection Fee	

(Projects already inspected for PALC application may not be change inspection fee)	
a. Memorial Project	₱1500/ha.
b. Cemeteries	₱1500/ha.
c. Columbarium	₱1500/ha.
3. Alteration of Fee	Same as Final Approval/Development Permit
2. Certificate of Registration	₱2,880
3. License to Sell	
• Processing Fee	
a. Memorial Project	₱72/2.5 sq. m
-Apartment Type	₱28.80/unit
b. Cemeteries	₱28.80/tomb
c. Columbarium	₱72.00/vault
• Inspection Fee	
a. Memorial Project	₱1500/ha.
b. Cemeteries	₱1500/ha.
c. Columbarium	₱1500/floor
4. Extension of Time to Develop	
• Processing Fee	₱504
Additional Fee (unfinished area for development)	
a. Memorial Project	₱1,440
b. Cemeteries	₱720/ha
c. Columbarium	₱5.80/sq. m. of GFA
• Inspection fee	
a. Memorial Project	₱1500/ha
b. Cemeteries	₱1500/ha
c. Columbarium	₱1500/floor
5. Certificate of Completion	
• Certificate of Fee	₱216
• Processing fee	
a. Memorial Project	₱1,440
b. Cemeteries	₱720/ha
c. Columbarium	₱5.80/sq. m. of GFA
• Processing Fee	
• Inspection Fee	
a. Memorial Project	₱1500/ha
b. Cemeteries	₱7500/ha
c. Columbarium	₱1500/floor
7. Other Transactions/Certifications	
A. Application/request for,	
1. Advertisement Approval	₱720
2. Cancellation/Reduction of Performance Band	₱2880
3. Lifting of Suspended License to Sell	₱2880
4. Exemption from Cease and/Desist Order	₱216
5. Clearance to Mortgage	₱1440

 Revised Revenue Code of the Municipality of JAVIER



6. Lifting of Cease and/Desist Order	₱2880
7. Change of Name/Ownership/Amendments of CRLS	₱1440
8. Voluntary cancellation of CRLS	₱1440
9. Revalidation/Renewal of Permit (Condominium)	₱60% of current processing fee
B. Other Certifications	
1. Zoning Certifications	₱720/ha
2. Certification of Town Plan/Zoning Ordinance Approval	₱216
3. Certification of New Right/Sales	₱216
4. Certificate of Registration (form)	₱216
5. License to Sell (form)	₱216
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	₱216/lot or unit
7. Other to include:	
a. Availability of records/public request	₱288
b. Certificate of no record on file	₱288
c. Certificate of with or without CRLS	₱288
d. Certified true copy of documents (report size)	
• Documents of five (5) pages or less	₱43.20
• Every additional Page	₱4.40
e. Photo copy of documents	₱3.00
f. Other not listed above	₱216
8. Registration of Dealer/Broker/Salesman	
1. Dealer/brokers	₱720
2. Salesman/Agent	₱288
9. Homeowners Association	
1. Registration of HOA	
Examination/registration	Regular HOA SCMP HOAS
• Articles of Incorporation	₱940 780
• By-Laws	₱940 780
2. Stamping of Books	₱50/Book
3. Amendments	
• Articles of Incorporation	₱720
• By-Laws	₱720
4. Dissolution of Homeowners Association	₱720
5. Certification of the new set of Officers	₱504
6. Other Certification	₱216
• Inspection Fee	₱1500/ha
7. Research Fee	₱50/docket
10. Legal Fees (CMP Project)	
1. Filing Fee	₱1440
2. Additional Fee for claims (for refund, damages attorney's fee, etc.)	
1. Not more than ₱20,000	₱173.00
2. More than ₱20,000 but less than ₱80,000	₱576
3. ₱80,000 or more but less than ₱100,000	₱864
4. ₱100,000 or more but less than ₱150,000	₱1440
5. For each ₱1,000 in excess of ₱150,000	₱7.20

3. Motion for reconsideration	₱600
4. Petition of Review	₱2880
5. Prayer for Cease and Desist Order	₱1200
6. Pauper-litigants are exempt from payment of legal fees	
1. Those who gross income is not more than ₱6,000 per month and residing within Metro Manila	
2. Those who gross income is not more than ₱4,000 per month and residing within Metro Manila	
3. Those who do not own real property	
7. Government agencies and its instrumentalities are exempted from paying legal fees	
8. Local government and government owned or controlled corporation with or without independent characters are not exempted paying legal fees.	
Environmental Fees	
a. Poultry	₱.10/Head/Harvest
b. Piggery	₱ 1.00/Head/Harvest
FINES AND PENALTIES	
a. Failure to secure locational Clearance prior to the start of the project	
CONFORMITY WITH LAND USE	

Project Type	Conforming			Non-Conforming		
	Medium	Maximum	Minimum	Medium	Maximum	Maximum
Agricultural (poultry/Piggery) And other project type (Residential, Commercial industrial and Institutional)	1,500-3,000 (Below 500K)	3,001-4,500 (Below 201K-1M)	4,501-6,000 (2M above)	3,000-4,500 (Below 500K)	4,501-9,000 (Below 501K- 1M)	9,001 - 12,000 (2M above)

SECTION 3D.02. TIME OF PAYMENT

The prescribed processing fees shall be paid to the Municipal Treasurer or his duly authorized deputies upon presentation of order of payment issued by the MPDO before the issuance of the permit or clearance, or any land development, construction or renovation project is lawfully begun or pursued within the territorial jurisdiction of the Municipality.

SECTION 3D.03. EXEMPTION

Except for government-owned or controlled corporations, all government projects whether national or local, whose implementation are by Administration are exempt from the payment of the prescribed fees. Provided, however, that the locational clearance must be secured prior to the finalization of plants and issuance of the corresponding building permit.

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Revised Revenue Code of the Municipality of JAVIER

ARTICLE E. PERMIT FEES FOR TRICYCLE OPERATION

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

- (a) Tricycle Operators are persons engaged in the business of operating tricycles.
- (b) 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.
- (c) Motorized Tricycle operator's permit (MTO) is a document granting franchise or a license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (d) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3E.02. Imposition of Fees. – There shall be collected per annum from every person who shall own or possess a tricycle, pedicab/bicycle and habal-habal used for hire or private use in the Municipality of Javier, Leyte, the following fees.

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

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

B. Regular Fees (For hire)

a. Processing Fee		₱100.00
b. Permit Fee		₱100.00
1. Tricycle		₱ 3,000.00
2. Habal-habal		₱ 2,000.00
3. Potpot		₱ 1,000.00

C. Pedicab/Tricycle

Identify Plate		₱ 150.00
Renewal-stickers		₱ 50.00
Supervision Fee		₱ 100.00
Bicycle Registration Fee		₱ 30.00
Bicycle Plate		₱ 50.00
Habal-habal		₱ 150.00

D. For Tricycle, Pedicab/Bicycle habal-habal for Private Use:

- | | |
|-------------------------|------------|
| a. Processing Fee | ₱ 100.00 |
| b. Permit Fee: | |
| Tricycle | ₱ 500.00 |
| Habal-habal | ₱ 1,000.00 |
|
 | |
| Potpot - | ₱ 500.00 |
| c. Identification Plate | ₱ 150.00 |
| d. Renewal Sticker | ₱ 50.00 |

Section 3E.03. Time of Payment.

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

Section 3E.04. Administrative Provisions.-

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

- (b) The Sangguniang of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the 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).

2. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
3. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles- for- hire.
4. 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 ;
5. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The *Sangguniang Bayan* may provide exceptions if there is no alternative route.
6. 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) It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

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

Article F Permit Fee on Pedaled Tricycle and Single Motorcycle

Section 3F.01. Imposition of Fee. - There shall be collected from the owner of pedaled tricycle and single motorcycle operated within the Municipality, a permit fee of Five Hundred pesos (P500.00) per annum.

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

Section 3F.03. Administrative Provisions. -

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

Article G Permit Fee for Cockpits Owners/Operators/Licensees Promoters and Cockpit Personnel

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

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

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

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

PARTICULAR	Amount of Fee
(a) For the owner/operator/licensee of the cockpit:	
1. Franchise (Good for 3 years)	15,000.00
2. Annual cockpit permit fee	5,000.00
3. Filing Fee (Per Application)	200.00
(b) From cockpit personnel:	
1. Promoters/hosts	500.00
2. Pit Manager	500.00
3. Referee	500.00
4. Bet taker /"Krista"/.Llatnadot"	500.00
5. Bet Manager/" Maciador"/Kasador"	500.00
6. Cashier	500.00
7. Derby Matchmaker	500.00
(c) Regular Cockfight assessment	50.00/Fight
(d) Derby / Special Cockfight Assessment	100.00/Fight

Section 3G.03. Time and Manner of Payment. -

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

Section 3G.04. Administrative Provisions.

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The *Sangguniang Bayan* shall determine the number of cockpits to be allowed in this Municipality.
- (c) Cockpit site 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 abovementioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3G.05. 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.

Article H. Special Permit Fee for Cockfighting

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

- (a) **Cockfighting** - is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; *pintakasi* or *tupada*," or its equivalent in different Philippine localities.
- (b) **Local Derby** - is an invitational cockfight participated in by game cockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

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

PARTICULAR	Amount of Fee
(a) Special cockfights (<i>Pintakast</i>)	
Amusement Fee	₱ 500.00
Regulation Fee	₱ 50.00
Additional Fee per Sultada	₱ 5.00
(b) Special Derby-	
Assessment for Promoters:	
Two-cock Derby	₱ 2,000.00
Three-cock Derby	₱ 3,000.00
Four-cock Derby	₱ 4,000.00
Five-cock Derby	₱ 5,000.00

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

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

Section 3H.05. Administrative Provisions. -

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

(b) Cockfighting for entertainment of tourists or for charitable purposes.

Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "*Balikbayans*", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the *Sangguniang Bayan*, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

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

Section 3I.01. Imposition of Fee - There shall be collected as annual fee at the rate

prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the Municipality as follows:

OCCUPATION OR CALLING		Rate of Fee Per Annum
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	₱ 300.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	₱ 300.00
(c)	On employees and Workers in food or eatery establishment	₱ 200.00
(d)	On employees and workers in night or night and day Establishment	₱ 200.00
(e)	All occupation or calling subject to periodic inspection, surveillance and / or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club / floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	₱ 200.00

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Section 31.02. Exemption. - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 31.03. Person Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
 - (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; 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.
- (a) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor

shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.

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

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

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

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

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

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

Section 31.04. Time and Manner of Payment - The fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

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Section 31.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty percent (20%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

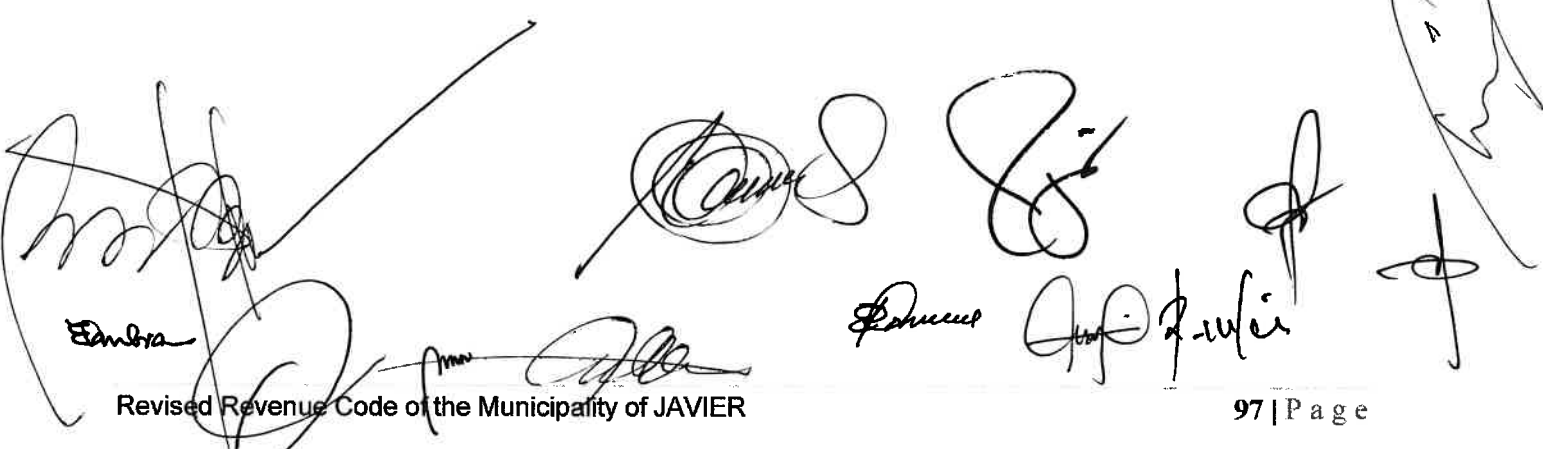
Section 31.06. Administrative Provisions. -

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

Article J. Registration and Transfer Fees on Large Cattle.

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

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



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REGISTRATION AND TRANSFER		Amount of Fee
(a)	For Certificate (First 3 years) 50 per year in excess Of 3 years.	₱ 150.00
(b)	Certificate of Transfer	₱ 300.00
(c)	For Certificate of Private Brand	₱ 100.00

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

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

Section 3J.04. Administrative Provisions. -

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

animals; and a reference by number to the original certificate of ownership with the name of the Municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 31.05. Applicability Clause. - All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article K. Fees on Impounding of Astray Animals

Section 3K.01. Definition. - When used in this Article.

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

Section 3K.02. Imposition of Fee. - There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	Amount of Fee
(a) Large Cattle	₱ 500.00/day fine and 100.00/day impounding fee
(b) All other animals	₱ 200.00/day fine and 50.00/day impounding fee

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

Section 3K.04. Administrative Provisions. -

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

- (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 two (2) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within three (3) 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 four (4) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.

In case the impounded animal is not disposed of within the five (5) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due

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

OFFENSES		Amount of Fee
(a)	First Offense	₱ 500.00/day
(b)	Second Offense	₱ 1,000/day
(c)	For the third offense and each subsequent offense	₱ 1,500.00/day

Article L. Permit Fee for Agricultural Machinery and Other Heavy Equipment

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

KINDS OF MACHINERY & EQUIPMENT		RATE of Fee Per Annum
(a)	Hand Tractors	₱ 500.00
(b)	Heavy Tractors	₱ 500.00
(c)	Harvester	₱ 500.00
(d)	Manual Threshers	₱ 300.00

Note: There should be an ocular inspection on how many machineries equipment's/tractors in a operator.

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

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

Article M. Permit and Inspection Fee on Machineries and Engines

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

KIND'S OF MACHINERIES & ENGINES		Rate of Fee Per Annum
(a) Internal combustion engines		
1.	2Hp and below	₱ 50.00
	5Hp and below but not lower than 3Hp	₱ 100.00
	10Hp and below but not lower than 5Hp	₱ 150.00
	14Hp and below but not lower than 10Hp	₱ 200.00
	Above 15Hp	₱ 300.00
(b) Others stationary engines or machines		
1.	3Hp and below	₱ 50.00
2.	5Hp and below but not lower than	₱ 100.00
3.	3Hp 10Hp and below but not lower	₱ 150.00
4.	than 5Hp 14Hp and below but not lower than 10Hp	₱ 200.00
5.	Above 14Hp	₱ 300.00
(c) Electrical generators and other machine propelled by electric		
motors will be levied the same rates found in subsection (1).		

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

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

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

Section D 3N.OI. Imposition of Fee. - There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIALS		Rate of fee
(a) Storage of gasoline, diesel, fuel, kerosene and similar products		
1.	500 to 2,000 liters	₱ 1,000.00
2	2,001 to 5,000 liters	₱ 2,000.00
3	5,001 to 20,000 liters	₱ 3,000.00
4	20,001 to 50,000 liters	₱ 4,000.00
5	Over 100,000 liters	₱ 5,000.00
(g) Storage for combustible, flammable or explosive substance not mention above		₱ 1,000.00

Note: Proper storage of Flammable Materials should be outside the establishment.

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

Section 3N.03. Administrative Provisions.

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

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

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

PURPOSE		Rate of Fee
1.	For construction	₱ 500.00
2.	Other	₱ 300.00

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

Section 30.02. Time of Payment. - The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

Section 30.03. Administrative Provisions. - The period of occupancy and/ or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

Article P. Permit Fee for Excavation

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

KINDS OF EXCAVATION		Amount of Fee
a) For crossing streets with concrete pavement		
1.	For crossing concrete pavement (minimum area 2.00 x .600m., 12 sq. m.)	₱ 577.50
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)	₱ 300.00
(b) For crossing streets with asphalt pavement		
1.	Minimum fee	₱ 577.50
2.	Additional fee For each linear meter crossing the streets (Minimum width of excavation, 0.80m)	₱ 20.00
(c) Additional fee per day for delay in excess of Excavation period provided the Mayor's permit		₱ 100.00

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

A cash deposit in an amount equal to 500.00 shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case

the restoration to its original form of the street excavated is not made within three (3) days after the purpose of the excavation is accomplished.

Section 3P.03. Administrative Provisions. -

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

Article Q. Permit Fee on Circus and Other Parades

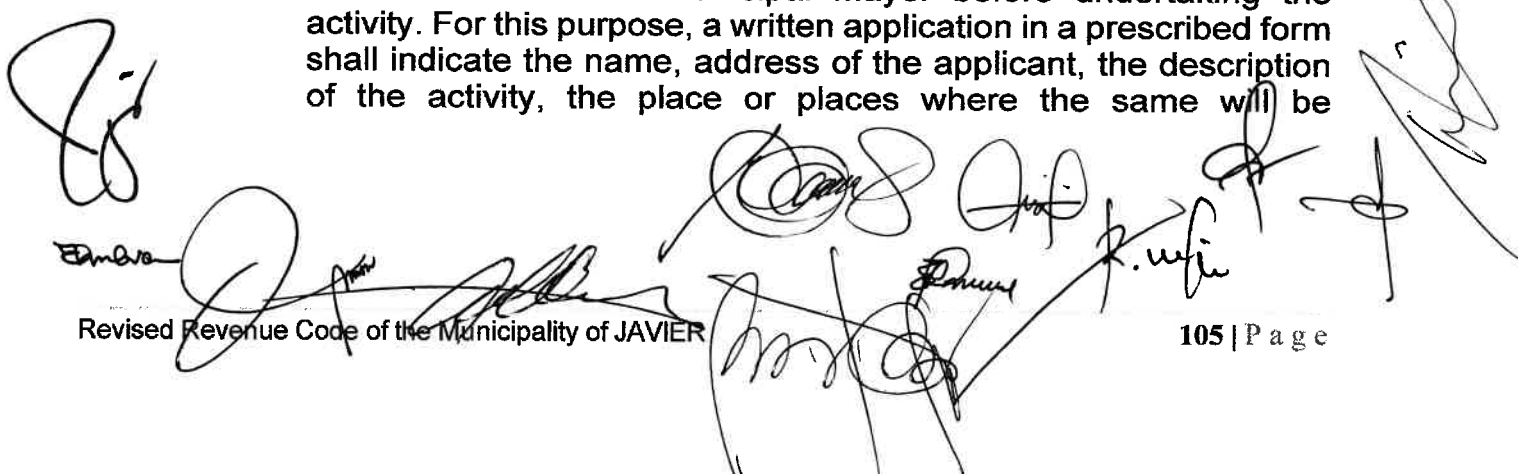
Section 3Q.01. Imposition of Fee. -There shall be collected a Mayor's Permit Fee of 500.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

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

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

Section 3Q.04. Administrative Provisions. -

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



conducted and such other pertinent information as may be required.

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

Article R. Permit Fee for the Conduct of Group Activities

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

KINDS OF ACTIVITY	Amount of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱ 500.00/day
2. Dances	₱ 500.00/day
3. Coronation and ball	₱ 500.00/day
4. Promotional sales	₱ 300.00/day
5. Other group activities	₱ 300.00/day

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

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

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

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

Section 4A.01. Imposition of Fees. - Unless otherwise provided, the following fees are hereby imposed on every person securing a copy of electrical records/documents, certification, clearance and the like in any of the offices of the Municipality for whatever purpose.

- | | |
|------------------------------|---------|
| a. First Page | ₱ 60.00 |
| b. For every page thereafter | ₱ 10.00 |

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

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

Article B. Local Civil Registry Fees

Section 4B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following fees:

I. MARRIAGE FEES

1. Both Parties are Filipinos

- | | |
|----------------------------|----------|
| 1. Application Fee | ₱ 500.00 |
| 2. License Issuance Fee | ₱ 250.00 |
| 3. Solemnization fee | ₱ 600.00 |
| 4. Processing Fee | ₱ 500.00 |
| 5. Marriage Counseling Fee | ₱ 600.00 |

	6. License fee	₱ 2.00
	2. One party is a foreigner	
	1. Application Fee	₱1,000.00
	2. License issuance fee	₱ 800.00
	3. Solemnization fee	₱2,500.00
	4. Marriage Counseling Fee	₱1,000.00
	5. License fee	₱ 2.00
	6. Processing Fee	₱ 500.00
	3. EXCEPTIONAL MARRIAGE:	
	Processing Fee	₱ 500.00
	Solemnization Fee	₱ 600.00
II.	Documentation of Birth, Death and Marriage with Service Fee	
	1. Processing Fee-Timely Registration	₱ 500.00
	2. Processing Fee-Delayed Registration	₱ 500.00
	3. Service Fee	
	1964-1970	₱ 800.00
	1971-1980	₱ 700.00
	1981-1990	₱ 600.00
	1991-2000	₱ 500.00
	2001-2010	₱ 400.00
	2011 onwards	₱ 300.00
III.	Fees for the Issuance of Certified Copies from Office files and Issuance of Form 1A, Form 2B & Form 3A.	
	1. Certified True Copy per Document	₱ 250.00
	2. Certified Photocopy per Document	₱ 75.00
IV.	Fees for Request of Advance Endorsement to PSA	
	1. Endorsement Fee	₱ 350.00
V.	Certification Fee	₱ 150.00
VI.	Documentation of any Legal Instrument / Out of Town Registration / No Record/ Endorsement for Clear Copy	
	1. Processing Fee	₱ 500.00
VII.	Fees for Legitimation of Birth	
	1. Annotation Fee	₱ 700.00
	2. Endorsement Fee	₱ 350.00
	3. Processing Fee	₱ 500.00
VIII.	Fees under R.A. 9255	
	1. Annotation Fee	₱ 700.00

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|------|--|-----------|
| | 2. Endorsement Fee | ₱ 350.00 |
| | 3. Processing Fee | ₱ 500.00 |
| IX. | Fees for Supplemental Report of Missing Entries in Civil Registry Documents | |
| | 1. Annotation Fee | ₱ 700.00 |
| | 2. Endorsement Fee | ₱ 350.00 |
| | 3. Processing Fee | ₱ 500.00 |
| X. | Fees Under RA 9048 and RA 10172 (CLERICAL ERROR LAW) | |
| | A. | |
| | 1. Filing Fee – RA 9048 | |
| | Correction of Clerical Error | ₱1,000.00 |
| | Change of First Name (CFN) | ₱3,000.00 |
| | Endorsement Fee | ₱ 350.00 |
| | Annotation Fee | ₱ 700.00 |
| | Certified true Copies(2) | ₱ 500.00 |
| | Certification Fee(2) | ₱ 300.00 |
| | 2. Filing Fee – RA 10172 | |
| | Correction of Clerical Error in Day, Month of Birthdate and Sex/Gender | ₱3,000.00 |
| | Processing Fee | ₱ 500.00 |
| | Certified True Copies(2) | ₱ 500.00 |
| | Certification Fee(2) | ₱ 300.00 |
| | B, Service Fee for MIGRANT PETITION (RA 9048 AND RA 10172) | |
| | Correction of Clerical Error | ₱ 500.00 |
| | Change of First Name (CFN) | ₱1,000.00 |
| | Correction of Clerical Error in Day, Month of Birthdate and Sex/Gender | ₱1,000.00 |
| | Processing Fee | ₱ 500.00 |
| XI. | Annotation of Civil Registry Documents Affected by Court Orders | |
| | 1. Annotation Fee | ₱ 700.00 |
| | 2. Processing Fee | ₱ 500.00 |
| | 3. Endorsement Fee | ₱ 350.00 |
| XII. | Fees for the Issuance of Civil Registry Documents in Security Paper(SECPA) through BREQS | |
| | 1. Security Paper Fee | ₱ 100.00 |

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

Revised Revenue Code of the Municipality of JAVIER

(a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b) Burial permit of a pauper, per recommendation of the Municipal Mayor.

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

Section 4B.04. Administrative Provision. - A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

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

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|--|------------|
| a. For Abroad | ₱ 150.00 |
| b. For employment, scholarship, study grant or other purposes not herein specified | ₱ 100.00 |
| c. For filing of Certificate of Candidacy | ₱ 100.00 |
| d. For firearms permit application for PLEB clearance | ₱ 500.00 |
| e. For change of name | ₱ 100.00 |
| f. For passport or visa application | ₱ 100.00 |
| g. For application for Philippine Citizenship | ₱ 1,000.00 |
| h. For Extraction Police Blotter | ₱ 100.00 |
| i. For vehicle inspected by the PNP in accordance with the traffic code | ₱ 100.00 |
| j. For issuance of Police Number | ₱ 100.00 |
| k. Repair of damage or obliterated Police Number | ₱ 100.00 |
| l. Permits to transport items enumerated in | |

Chapter II Art. X Section 15 of the Municipal

Traffic Code of 2012	₱ 100.00
m. For Business Permit	₱ 150.00

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

Article D. Sanitary Inspection Fee

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

- a. Financial institutions such as banks, pawnshops, money shops, insurance companies and all other similar establishments Every

Branch	₱ 200.00
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- b. Gasoline and filling stations ₱ 500.00
- c. Medical clinics, dental clinics and animal hospitals ₱ 300.00
- d. Hotels, motels, apartels and all other similar establishments ₱ 500.00
- e. Apartments, per door ₱ 200.00
- f. Houses for rent ₱ 200.00
- g. Dormitories, lodging or boarding houses ₱ 200.00
- h. Institutions of learning ₱ 300.00
- i. Media facilities ₱200.00
- j. Administration offices, display offices and/or office of Professionals ₱ 200.00

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k. All other business, industrial, commercial, Agricultural, establishments not specifically mentioned above ;

With an area of 1,000.00 sq. m	₱ 400.00
500 sq. m. or more but less than 1,000 sq. m.	₱ 300.00
200 sq. m. or more but less than 500 sq. m.	₱ 250.00
100 sq. m. or more but less than 200 sq. m.	₱ 200.00
50 sq. m. or more but less than 100 sq. m.	₱ 150.00
less than 50 sq. m.	₱ 100.00

l. Embalming/Embalmer Fees ₱ 500.00

m. Inspection Fee

n. All other business, industrial, commercial, Agricultural, establishments not specifically mentioned above ;

With an area of 1,000.00 sq. m	₱ 400.00
500 sq. m. or more but less than 1,000 sq. m.	₱ 300.00
200 sq. m. or more but less than 500 sq. m.	₱ 250.00
100 sq. m. or more but less than 200 sq. m.	₱ 200.00
50 sq. m. or more but less than 100 sq. m.	₱ 150.00
less than 50 sq. m.	₱ 100.00

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

Section 4D.03. Administrative Provisions.-

- (a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

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

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. A fee of One Hundred Fifty Pesos (₱150.00) will be collected from any person who is given a physical examination by the Municipal Health Officer, as required by existing ordinances.

A fee of One Hundred Pesos (₱100.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

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

Section 4E.03. Administrative Provisions.-

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

1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - include masseurs, massage clinic / sauna bath attendants, etc.
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

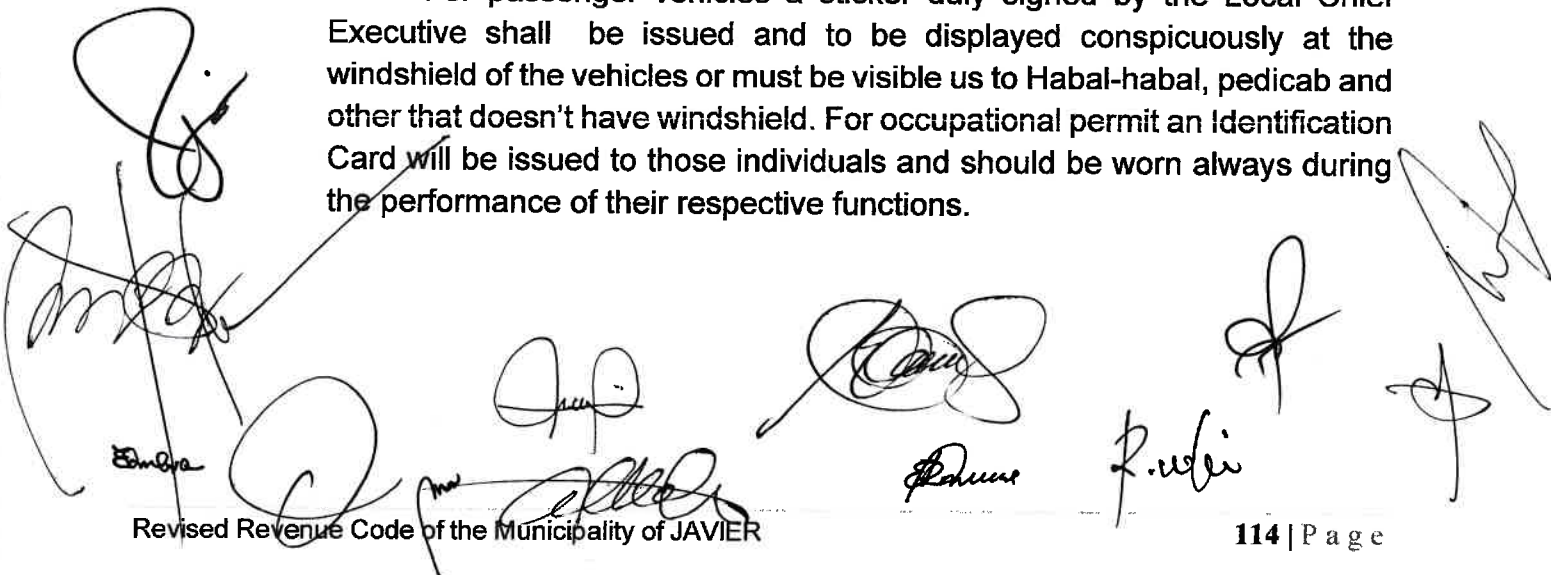
Section 4E.04. Penalty. A fine of Five Hundred Pesos (₱ 500.00) shall be paid by the owner, Manager or operator of the establishment for each employee found to be without the necessary certificate or non-wearing of health card. And a ₱ 1,000.00 penalty per year for failure to comply the following:

1. Inspection Certificate
2. Basic Life Support and Standard First Aid Training Certificate (applicable to resorts, swimming pool and other recreational places open to the public).
3. Sanitary Permit
4. Monthly result of bacteriological examination of water (applicable to all Water Refilling Stations and private or public identified source of drinking water)
5. Result of Bi-annual Physical and Chemical examination of water (applicable to all Water Refilling Stations and private or public identified source of drinking water)

All water refilling stations are required to submit monthly water sample for bacteriologic examination and bi-annual examination for physical and chemical component. To ensure public safety, the Municipal Health Office will issue a Sanitary Order for immediate closure or suspension of operation in cases of failure of these test (non-compliance or failure of result) and / or cases of suspected Cholera outbreak or any diarrheal diseases.

Section 4E.05. Time of Payment. The fee imposed in the preceding section shall be paid in the Municipal Treasurer upon application for a Mayor's Permit before any business or activity can be lawfully pursued and within the first twenty (20) days of January each year in case of renewal thereof.

For passenger vehicles a sticker duly signed by the Local Chief Executive shall be issued and to be displayed conspicuously at the windshield of the vehicles or must be visible us to Habal-habal, pedicab and other that doesn't have windshield. For occupational permit an Identification Card will be issued to those individuals and should be worn always during the performance of their respective functions.

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Section 4E.06. CERTIFICATION FEE.

All persons required by existing laws, rules and regulations to secure health certificates from the Office of the Municipal Health Officer shall pay fee of One Hundred Fifty Pesos (₱150.00) to include among other all persons, waiters, waitresses, street vendors, food handlers, and servers employed in eatery establishments, stores, bakeries or any place offering meals, drinks, dealing and /or offering services in consumers goods/foodstuffs and other services for public consumption within the municipality, such certification is valid for only 1 year, unless otherwise revoked by competent authority.

Food handlers, owners of water refilling station and the like is mandated to attend a food handler's training that may be attended by business owners, managers and or staff of any food establishment. A minimum of one staff trained on food handling is required per business with 2-years validity of certificate. In cases wherein the trained personnel is no longer connected to the business establishment, the owner is required to send a minimum of one participant for training not later than 1 year from the time of absence of a trained personnel. Exemption to this section includes a valid Certificate of Occupational Safety and Health Standard from Department of Labor and Employment to any of its staff or personnel. A certified true copy of this certificate must be given to the Sanitary Inspector.

Other RHU services that imposes fees:

GENERAL FUND	AMOUNT
Food Handlers Training	₱ 500.00
Health Card	₱ 100.00
Injection Fee	₱ 50.00
Medical Certificate	
Regular Client / Patient	₱ 150.00
Student/PWD/Senior Citizen	₱ 100.00
Medico-Legal	₱ 200.00
Minor Surgery	₱ 200.00
Other Certification (Vaccination)	₱ 200.00
Permit to Transfer Cadaver	₱ 300.00
Post-Mortem Exam	₱ 250.00
Sanitary Permit	₱ 150.00
Wound Dressing	₱ 100.00
Home Delivery	₱ 2,500.00
RHU Delivery Fee	₱ 2,500.00

Section 4E.07. LABORATORY FEES.

All persons requiring the services of the Local Health Officer such as but not limited to GRO's waiters, waitresses, food handlers and servers of eatery establishment,

employees or sauna bath, massage parlor, steam bath and the like, for laboratory tests, fees stipulated under **Section 5D.02** of this ordinance.

All indigent patients and PhilHealth members enrolled in our Municipality are free from all laboratories fees provided that the membership is updated and the laboratory examination does not exceed Php 300.00 per year. Other indigent patient certified by the MSWD, registered barangay health workers are likewise covered by the exemption.

Section 4E.08. EXHUMATION FEES.

- | | |
|---|----------|
| a. For Cremation | ₱ 500.00 |
| b. Exhumation Permit | ₱ 200.00 |
| c. Clearance Certificate for exhaustion | ₱ 500.00 |
| d. Funeral Parlor Operator | ₱ 500.00 |
| e. Post-Mortem/Autopsy Report | ₱ 250.00 |
| f. Medico-legal Certification | ₱ 200.00 |

Section 4E.07. TIME OF PAYMENT.

The Health Certificate/Laboratory Fees prescribed in the preceding Sections shall be paid to the Municipal Treasurer or his representative before the issuance of such Health Certificate and/or before performance of laboratory results except in emergency case or otherwise determined by the as urgent or "STAT" by the Municipal Health Officer.

The sanitary inspection fee prescribed under this Code shall be paid to the Municipal Treasurer prior to the issuance of sanitary inspection certificate and renewal of the same every year within the first twenty (20) days of January. Request for inspection may be done 2- 3 months prior to the date of renewal.

All payment shall be made upon presentation of order of payment issued by the Municipal Health Office.

Article F. Service Fee for Garbage Collection

Section 4F.01. Imposition of Fee. - Except as otherwise provided herein garbage service charges for business shall be collected annually within the first 20 days of the beginning of the calendar year, with option to pay on a quarterly basis from every person (natural or juridical) engaged in business, occupation or calling or any undertaking in the Municipality in accordance with the following schedule

:

SCHEDULE A. AMUSEMENT PLACES

1. Amusement centers and establishments with coin operated machines, appliances, amusement rides and and shooting galleries, side show booths and other similar establishments with contrivances for the amusement of customers, per contrivance ₱ 300.00
 - a. Billiard and/or pool halls, per table ₱ 300.00
 - b. Circuses, carnivals & the like ₱ 1,000.00
 - c. Cockpits ₱ 3,000.00
 - d. Gymnasiums ₱ 300.00
 - e. Membership clubs, Associations or organizations :
 - a. Serving foods, drinks and lodging facilities ₱ 300.00
 - b. Serving foods and drinks without lodging facilities ₱ 300.00
 - f. Night/Day clubs, discos, beer gardens and other similar establishment, Videoke Bars ₱ 300.00
 - g. Resort or other similar establishments ₱ 1,500.00

SCHEDULE B. FINANCIAL INSTITUTIONS

1. Banks
 - a. Commercial banks (main office) ₱ 1,000.00
 - Every branch thereof ₱ 1,000.00
 - b. Savings banks (main office) ₱ 1,000.00
 - Every branch thereof ₱ 300.00
 - c. Rural Banks ₱ 300.00
2. Savings and Loan Associations, insurance Companies, Pawnshops
 - Main Office ₱ 1,000.00
 - Every branch thereof ₱ 1,000.00

3. Financial and/or lending

investors

Establishments, money

shops :

- a. Main Office ₱ 1,000.00
- Every branch thereof ₱ 1,000.00
- b. Authorized dealer in Foreign currencies and stock brokers

SCHEDULE C. GASOLINE SERVICE/FILLING STATIONS ₱ 300.00

SCHEDULE D. HOTELS, MOTELS, APARTELS, PENSION, INNS, with less than

twenty (20) rooms ₱ 1,500.00

Above Twenty (20) Rooms ₱ 3,000.00

SCHEDULE E- INSTITUTION OF LEARNING

- 1. Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollment

as follows : ₱ 1,500.00

SCHEDULE F – LIQUIFIED PETROLEUM

Gas dealer:

- 1. Marketer ₱ 300.00
- 2. Dealer ₱ 300.00

SCHEDULE G- MARKET STALLHOLDERS

Private Meat shop Operators, Stall Holders ₱ 500.00

Per each stall owned by the LGU (lessee/vendors) ₱ 500.00

SCHEDULE H- MEDIA FACILITIES

- 1. Newspaper, books, or magazine publications ₱ 300.00
- 2. Radio Stations ₱ 300.00
- 3. T.V. Stations/Cable Station ₱ 300.00

SCHEDULE I- TELEPHONE COMPANIES.CABLE AND WIRELESS COMMUNICATION

- Main Office ₱ 500.00
- Every branch/Station thereof ₱ 500.00

SCHEDULE J- PEDDLERS, AMUBLANT/TRANSIENT VENDORS, EXCEPT DELIVERY VANS OR TRUCKS ₱ 300.00

SCHEDULE K- ADMINISTRATION OFFICES, DISPLAY OFFICES AND/OR OFFICES OF PROFESSIONALS ₱ 300.00

SCHEDULE L- PRIVATE WAREHOUSE OR BODEGA ₱ 500.00

SCHEDULE M- ALL OTHER BUSINESS AND SERVICE AGENCIES NOT SPECIFICALLY MENTIONED ABOVE ₱ 500.00

- 1. Manufacturers, producers and processors ₱ 500.00

Factory with an aggregate area of :

- 1,000 sq. m. or more ₱ 350.00
- 500 or more but less than 1,000 sq. m. ₱ 300.00
- 200 or more but less than 500 sq. m. ₱ 250.00
- 100 or more but less than 200 sq. m. ₱ 200.00
- LESS THAN 50 or more but less than 100 sq. m. ₱ 150.00

- 11. Exporters/Importers ₱ 300.00

- 111. Owners or operators of business establishments rendering services :

A. Business Offices of General Contractors (Building Specially Engineering),

Manpower service/employment agencies.	₱ 300.00
Printers and Publishing private detective Agencies	₱ 250.00
Advertising agencies with an aggregate area of:	
1,000 sq. m. or more	₱ 250.00
750 or more but less than 1,000 sq. m.	₱ 200.00
Less than 200 or more but less than 750 sq. m.	₱ 150.00

B. Other Contractors/business establishments in rendering services with an aggregate area of

1,000 sq. m. or more	₱ 350.00
500 or more but less than 1,000 sq. m.	₱ 300.00
200 or more but less than 500 sq. m.	₱ 250.00
100 or more but less than 200 sq. m.	₱ 200.00
Less than 50 or more but less than 100 sq. m.	₱ 150.00

2. Independent Wholesalers, Dealers, Distributors, Repackers and Retailers with an aggregate area of :

1,000 sq. m. or more	₱ 350.00
500 or more but less than 1,000 sq. m.	₱ 300.00
200 or more but less than 500 sq. m.	₱ 250.00
100 or more but less than 200 sq. m.	₱ 200.00
Less than 50 or more but less than 100 sq. m.	₱ 150.00

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| 3. Agricultural Engine / Spare Parts Dealer / Retailer | ₱ 300.00 |
| 4. Agricultural Product Dealer / Retailer | ₱ 300.00 |
| 5. Agrivet Supply Dealer / Retailer (Feeds/Chemicals) | ₱ 300.00 |
| 6. Auto Repair Shop / Maintenance | ₱ 300.00 |
| 7. Bakery | ₱ 500.00 |
| 8. Ballon Dealer / Retailer | ₱ 300.00 |
| 9. Bamboo Pole Dealer / Retailer | ₱ 500.00 |
| 10. Banana Chip Maker | ₱ 500.00 |
| 11. Barber Shop | ₱ 500.00 |
| 12. Beauty Parlor | ₱ 500.00 |
| 13. Beer / Soft drinks Dealer / Retailer | ₱ 500.00 |
| 14. Bicycle Repair Shop | ₱ 300.00 |
| 15. Bicycle / Spare Parts Dealer / Retailer | ₱ 300.00 |
| 16. Blue Printing Services | ₱ 500.00 |
| 17. Buy and Sell of Coconut Husks | ₱ 300.00 |

18. Cakes and Pastries Maker	₱ 300.00
19. Car Wash Services	₱ 300.00
20. Car / Auto Parts and Accessories Dealer / Retailer	₱ 500.00
21. Car / Auto Dealer / Retailer with repair services	₱ 500.00
22. Catering Services	₱ 1,000.00
23. Cemetery / Memorial Park (Private)	₱ 1,500.00
24. Chainsaw Repair Shop	₱ 300.00
25. Chainsaw / Spare Parts Dealer	₱ 300.00
26. Chair and Table Lessor	₱ 300.00
27. Cigarette Dealer / Retailer	₱ 500.00
28. Cocoa / Tablea Maker Dealer / Retailer	₱ 300.00
29. Coconut / Rice Grinder	₱ 500.00
30. Coffin Dealer / Retailer	₱ 300.00
31. Coffin Maker	₱ 300.00
32. Concrete Product Dealer / Retailer	₱ 300.00
33. Concrete Product Manufacturer	₱ 500.00
34. Construction Materials Dealer / Retailer	₱ 500.00
35. Cosmetics / Beauty Product Dealer / Retailer	₱ 500.00
36. Dressed Chicken Dealer / Retailer	₱ 300.00
37. Dried / Slated Fish Dealer / Retailer	₱ 300.00
38. Dried Banana Dealer / Retailer	₱ 300.00
39. Drugstore / Pharmacies	₱ 500.00
40. Dry Goods Dealer / Retailer	₱ 300.00
41. Egg Dealer / Retailer	₱ 300.00
42. Electrical Shop	₱ 300.00
43. Electronics Supply Dealer / Retailer	₱ 300.00
44. Event Organizers / Venues	₱ 300.00
45. Farm Equipment and Tools Dealer / Retailer	₱ 300.00
46. Farm Equipment Repair Services	₱ 300.00
47. Farm Supply Dealer / Retailer	₱ 300.00
48. Fish Dealer / Retailer	₱ 500.00
49. Fishpond Lessor	₱ 300.00
50. Fishpond Operator	₱ 300.00
51. Flower Shop Dealer / Retailer	₱ 300.00
52. Frozen Products Dealer / Retailer	₱ 300.00
53. Fruit Dealer / Retailer	₱ 300.00
54. Furniture Shop / Woodcraft Dealer / Retailer	₱ 300.00
55. Glass & Fabrication	₱ 300.00
56. Glass and Aluminum Supply Dealer / Retailer	₱ 500.00
57. Glass Installation	₱ 500.00
58. Glassware Dealer / Retailer	₱ 300.00
59. Gown Rental	₱ 300.00
60. Grocery Stores	₱ 500.00
61. Handicraft / Native Product Manufacturer	₱ 300.00
62. Hardware Dealer / Retailer	₱ 500.00
63. Internet Café	₱ 300.00
64. Jewelry Dealer / Retailer	₱ 300.00
65. Laboratory Services	₱ 300.00
66. Laminating Services	₱ 300.00
67. Laundry Services	₱ 300.00
68. Lechon Dealer / Retailer	₱ 300.00

69. Liquor Dealer / Retailer	₱ 300.00
70. Livestock Dealer / Retailer	₱ 300.00
71. Lotto Outlet	₱ 300.00
72. LPG / Accessory Dealer / Retailer	₱ 300.00
73. Lubricant Dealer / Retailer	₱ 300.00
74. Lumber Dealer / Retailer	₱ 300.00
75. Lumber Planer Services	₱ 300.00
76. Lumpia Wrapper Maker	₱ 300.00
77. Malls	₱ 3,000.00
78. Manufacturers, Producers and Processors of Aggregates	₱ 500.00
79. Meat Grinder / Processor	₱ 300.00
Medical Clinic	₱ 500.00
80. Motor Repair Shop	₱ 300.00
81. Motorcycle Dealer / Retailer	₱ 300.00
82. Motorcycle Spare Parts Dealer / Retailer	₱ 300.00
83. Palay Buy and Sell	₱ 500.00
84. Photocopy Services	₱ 300.00
85. Piggery	₱ 500.00
86. Poultry / Livestock Dealer / Retailer	₱ 500.00
87. Purified / Mineral Water Dealer / Retailer	₱ 300.00
88. Restaurant	₱ 500.00
89. Rice / Corn Dealer / Retailer	₱ 300.00
90. Salabat Manufacturing	₱ 500.00
91. Sand / Gravel / Earth fill Concessionaire	₱ 300.00
92. Sari-Sari Store	₱ 300.00
93. Saw Dust Dealer / Retailer	₱ 300.00
94. T-Shirt Printing Services	₱ 300.00
95. Transportation Services	
a. Van / Multicab Terminal	₱ 300.00
b. Tricycle Operators	₱ 300.00
96. Vulcanizing Shop	₱ 300.00

SECTION 4F.02. NEWLY ESTABLISHED BUSINESS

In case of a newly started business, the applicable garbage charges shall be computed proportionately to the annual charge.

SECTION 4F.03. GARBAGE SERVICE CHARGE ON RESIDENTIAL HOUSES

A garbage service charge is hereby imposed on all Residential Houses in the Municipality of the following schedule.

	PER ANNUM
6 HHs members and above	₱ 500.00
1 HHs members but not exceed 5	₱ 300.00

SECTION 4F.04. LEASED PROPERTIES AND/OR PROPERTIES USED FOR BUSINESS - When the real property is used for business purposes by the lot owner, the garbage service charge shall be based on the garbage charge for business prescribed in Section 4F.01 hereof.

If the property is leased property used for business other than by the lot owner, the lot owner shall pay the service charge prescribed in Section 118 while the business operator shall pay the rate prescribed in Section 4F.01 hereof.

SECTION 4F.05. TIME OF PAYMENT-The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

SECTION 4F.06. ADMINISTRATIVE PROVISION :

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

Article G. Dog Vaccination Fee

Section 4G.01. Imposition Fee - There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (₱ 100.00) for every dog vaccinated within the territorial jurisdiction of this Municipality.

- a. Dog Certificate Registration - ₱ 200.00

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

Section 4G.03. Administrative Provisions. –

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

(a) Dogs should be vaccinated after 3 months old and every year thereafter.

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

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

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

(a) Owners name, address and telephone number if any

(b) Description of dog (color, sex, markings, age, name, species and breed if any)

(c) Dates of vaccination and vaccine expiration if known

(d) Rabies vaccination tag number

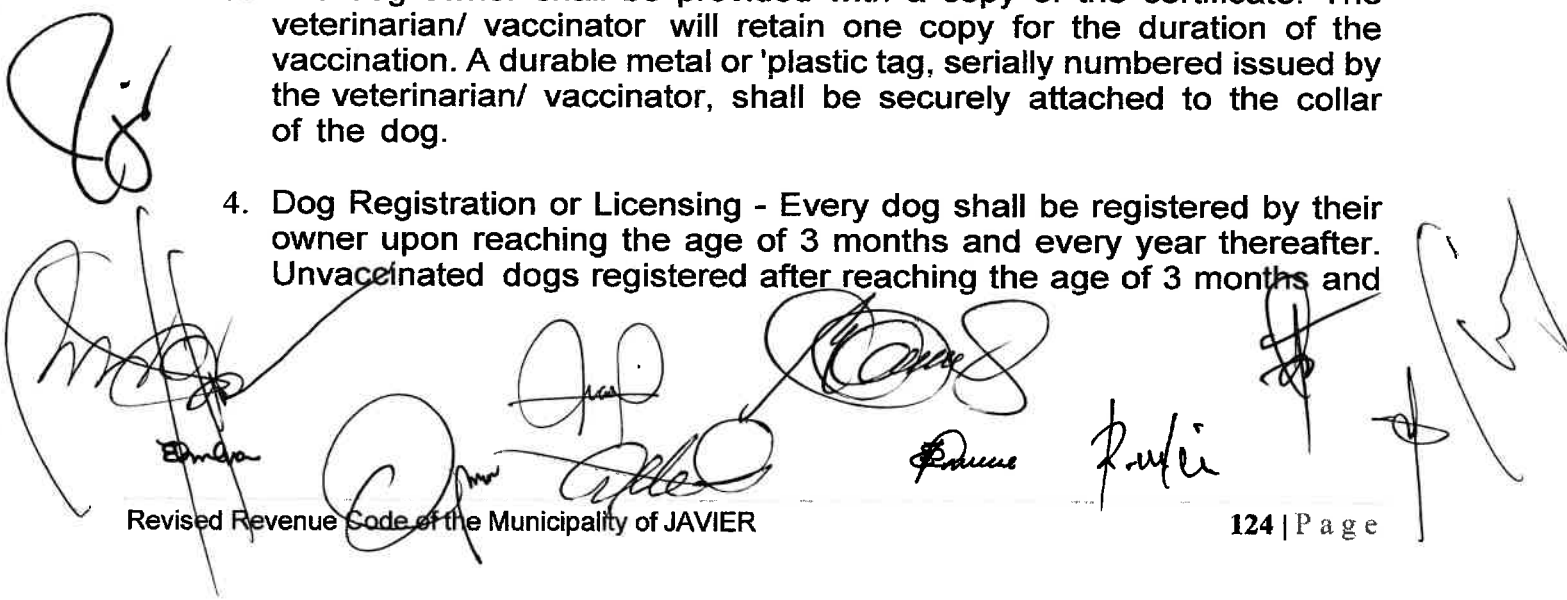
(e) Vaccine produced

(f) Vaccinator's signature

(g) Veterinarians license number/ vaccinator's address

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

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

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dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

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

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

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

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

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

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

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

ARTICLE H. ASSESSOR'S FEES

SECTION 4.H.01. IMPOSITION OF FEES

The following fees are hereby imposed on all persons transacting with the Municipal Assessor's Office.

Processing Fee for all types of Transaction

- | | |
|---|--------------|
| 1. SUBDIVISION | ₱300.00/RPU |
| 2. CONSOLIDATION | ₱300.00/RPU |
| 3. DISCOVERY/NEW DECLARATION | ₱300.00/RPU |
| 4. REASSESSMENT due to the following: | ₱300.00/RPU |
| a. Physical Change caused by erosion or when the property is traversed by road etc. | |
| b. Dispute in Assessed Value or to correct an error in the Assessment of Property due to wrong information, erroneous documents, etc. | |
| c. Partial destruction of the property | |
| 5. TRANSFER / SEGREGATION | ₱300.00/RPU |
| 6. RECLASSIFICATION | ₱300.00/RPU |
| 7. Annotation of Loan/Mortgage | ₱300.00 |
| 8. Cancellation/Discharge of Mortgage | ₱300.00 |
| 9. Certified True Copy of Tax Declaration | ₱150.00/copy |
| 10. Certificate of Assessment and other Allied Matters | ₱200.00/copy |
| 11. TRACER | ₱200.00/RPU |
| 12. Verification Fee | ₱100.00/RPU |

SECTION 4.H.02. TIME OF PAYMENT

The Municipal Treasurer's Office shall collect and issue the necessary receipt for the payment upon presentation of an order of payment issued by the Municipal Assessor's Office. No clearance, certification and/or any official document shall be issued by the aforementioned offices without the prior payment of the fees herein prescribed.

ARTICLE I. FEES AND CHARGES UNDER THE OFFICE OF THE MUNICIPAL TREASURER

SECTION 4.I.01. IMPOSITION OF FEES – The following are hereby imposed to all person transacting with the Municipal Treasurer's Office.

Certified true copy	₱ 150.00
Additional Copy for Cert. true copy	₱ 30.00
Application for business	₱ 200.00
Certification Fee	₱ 200.00
Processing Fee	₱ 150.00
Verification Fee	₱ 150.00
Clearance Fee (ex. Mayor & Police)	₱ 200.00

ARTICLE J. FEES AND CHARGES UNDER THE OFFICE OF MUNICIPAL ACCOUNTANT

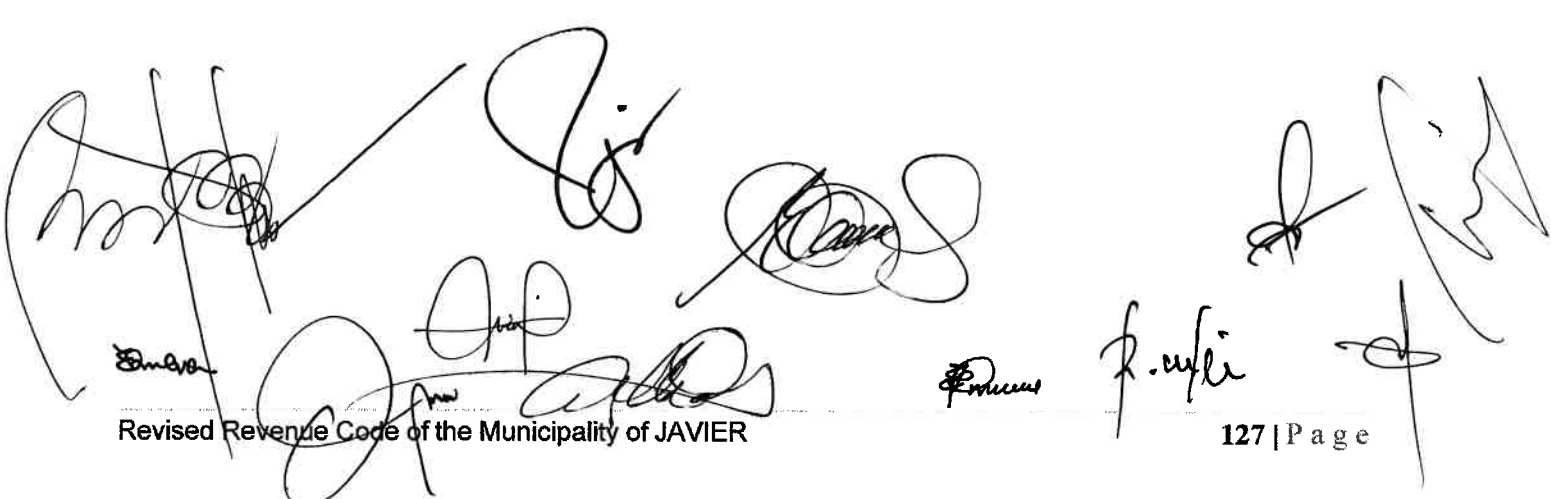
SECTION 4.J.01. IMPOSITION OF FEES – the following fees are hereby imposed on all persons transacting with the Office of the Municipal Accountant.

1. Certification Fee
 - a. Net Take Home Pay ₱ 100.00
 - b. Loan Repayments ₱ 200.00
 - c. Premium Contributions ₱ 200.00
2. Fees for Issuance of Certified Copies of Documents
 - a. Certified True Copy per Document (5 copies) ₱ 50.00
 - b. Certified Photocopy per document (5 copies) ₱ 50.00

ARTICLE K. HUMAN RESOURCE

Section 4.K.01 Imposition of Fees – The following fees hereby impost on all person transacting with the office of Human Resources.

1. Certification Fee
 - a. Certificate of Employment ₱ 100.00
 - b. Service Record ₱ 100.00
 - c. Certification of Leave Credit ₱ 100.00
 - d. E. Certificate of Oneness ₱ 100.00
 - e. Certificate of Employment and Compensation ₱ 100.00



**ARTICLE L. FEES AND CHARGES UNDER THE OFFICE OF THE MUNICIPAL
SOCIAL WELFARE AND DEVELOPMENT**

SECTION 4.L.01. IMPOSITION OF FEES - The following fees are hereby imposed on all persons applying for a pre-marriage counseling. An order of payment issued by the Municipal Social Welfare Officer must be presented upon payment at the Office of the Municipal Treasurer.

1. Pre Marriage Orientation and Counselling (with certificate)
 - a. If both parties are Filipinos ₱ 600.00
 - b. If 1 party is a foreigner ₱ 1,000.00
2. Certification fee and other document issued except issued to indigent clients ₱ 100.00
3. Re-issuance of OSCA ID's, PWD ID's and Solo Parents ID's ₱ 100.00

ARTICLE M. FEES, CHARGES UNDER THE MUNICIPAL AGRICULTURE OFFICE

SECTION 4H.01. IMPOSITION OF FEES – the following fees are hereby imposed on all persons transacting with the office of the Municipality Agriculture.

NATURE	AMOUNT OF FEES NEW
1. Transport of Fees & Fishery Products	
• 10 to 50 kls	25.00
• 51 to 100 kls	50.00
• 101 to 200 kls	75.00
• 201 to 300 kls	100.00
• 301 to 400 kls	125.00
• 400 to 500 kls	150.00
• 501 or more	250.00
2. Import or Entry of Fish & Fishery	
Product to Local Market	

• 10 to 50 kls	50.00
• 51-100 kls	100.00
• 101 to 200 kls	150.00
• 201 to 400n kls	200.00
• 301 to 400 kls	250.00
• 401-500 kls	300.00
• 501 or more	500.00
3. Violations/ Penalties	
a. Unregistered Fisherfolks	600.00
b. Violation of fishery activities/ operations	2,500.00
c. Violation for Transport and Entry of Fishery Product	1 st Offence 100.00 2 nd Offence 1000.00 3 rd and succeeding Offence 2500.00
A. Fees for Livestock's	
1. Permit to Transport	
Chicken/Avian	50.00 (Native) 100.00 (Fighting Cocks)
Large ruminants (cattle/carabao)	350.00 / Head
Small Ruminants (Goat, Sheep)	200.00 / Head
Swine	50.00 / Head

CHAPTER V. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges Section

5A.01. Definitions. - When used in this Article

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

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

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

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

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

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

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

- (a) The Mayor or his duly authorized representative as Chairman.
- (b) Sangguniang Bayan Member, Committee on Agriculture.
- (c) Local Finance Committee.
- (d) Municipal Accountant
- (e) Municipal Agriculturist
- (f) General Services Office (GSO)

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 which amount shall be deducted from the first rental by the person should the bid be awarded to him.

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

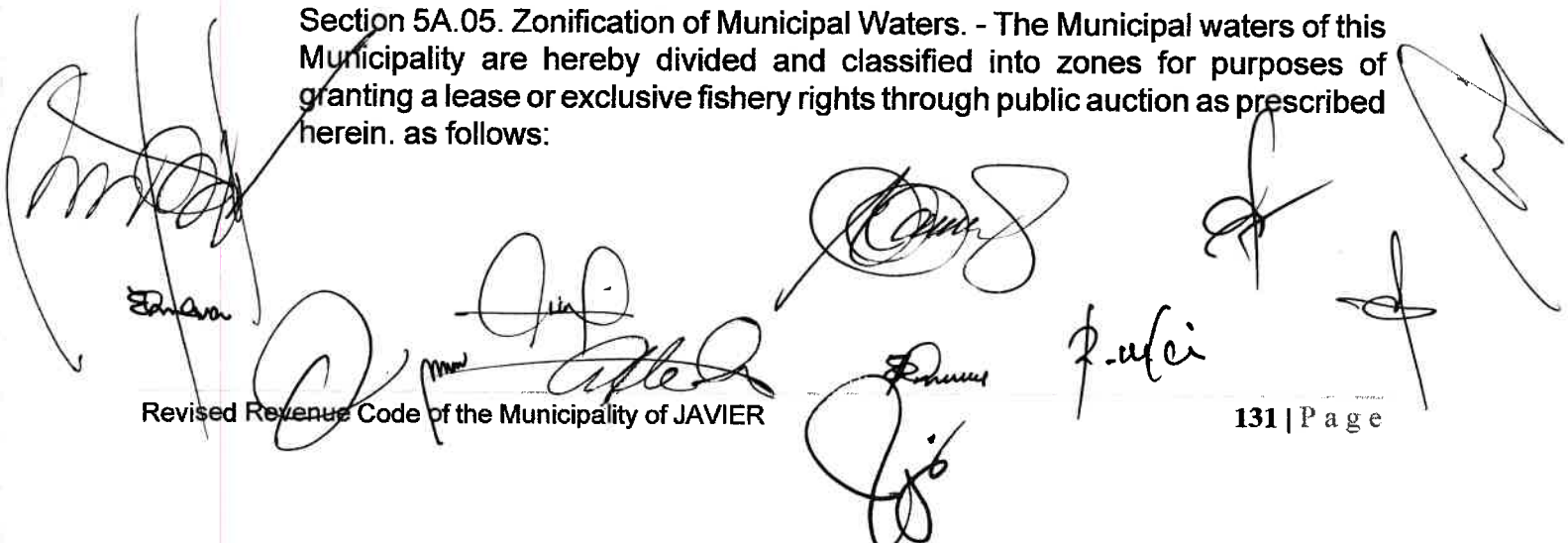
The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

At the time and place designated in the notice, the Committee sitting en banc shall open all the bids and award the lease to the qualified bidder offering the highest bid.

The lease shall be executed ten (10) days after the award is made by the Committee and should the successful bidder refuse to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the Municipal Government. In such case, another bidding shall be held in the manner herein prescribed.

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

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

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- Zone 1 Beach Resort Sub-Zone (BR-SZ)
- Zone 2 Commercial Fishing Sub-Zone (CFZ-SZ)
- Zone 3 Local Fishing Sub-Zone (LF-SZ)
- Zone 4 Navigation Commercial Route Sub-Zone (NCR-SZ)
- Zone 5 Mangrove (Nipa) (MN-SZ)
- Zone 6 Rivers & Creeks Zone (RC-Z)

Section 6A.06. Imposition of Fees. - There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry;Y or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

Nature	Amount of Fee
1. 5 units and below of fish cage / etc.	₱ 200.00
2. 6 units and above	₱ 500.00
1. Operation of fishponds or oyster culture beds, per hectare	
2. Catching "bangus" fry or "kawag-kawag"	
less than 1,000 sq. m	₱100.00
1,000 sq. m. or more but less than 2,000 sq. m.	₱150.00
2,000 sq. m. or more but less than 4,000 sq. m.	₱350.00
4,000 sq. m. or more but less than 6,000 sq. m.	₱500.00
6,000 sq. m. or more but less than 8,000 sq. m.	₱700.00
8,000 sq. m. or more	₱1,000.00
3 Fish corrals or fish pens in inland fresh waters:	
Less than 500 sq. m.	₱ 200.00
500 sq. m. or more but less than 1,000 sq. m.	₱ 350.00
1,000 sq. m. or more but less than 5,000 sq. m.	₱ 650.00
5,000 sq. m. or more but less than 10,000 sq.m.	₱ 850.00
10,00 sq. m. or more	₱ 1,000.00
4 Fish corrals erected in sea	
Less than 3 meters deep	₱ 200.00
3 meters deep or more but less than 5 meters	₱ 600.00
5 meters deep or more but less than 5 meters .	₱ 800.00
8 meters deep or more but less than 10 meters	₱ 1,000.00
10 meters deep or more but less than 15 meters	₱ 1,200.00
15 meters deep or more	₱ 1,500.00

NATURE	AMOUNT OF FEES NEW
A. FISHERY FEES	
4. Fisherfolks Registration	100.00
5. Operation of Fishing gears/nets	
• Hook & Line (Kawil)	125.00
• Multiple Hook & Line (kitang)	175.00
• Gillnets (panata etc.)	225.00
• Squid Jigger	125.00
• Crab Pots	5.00/unit
• Fish/Squid pot	15.00/unit
• Spear Fishing (panilip)	125.00
6. Mariculture activities	
• Fish Cages	3.00/ cu. m.
• Fish Crab/Pen	3.00/cu. m.
• Fish Shelter	250.00/unit
7. Operation of Fish Processing Plant	
• Fish Drying Plant	750.00
• Fish Smoking Plant	750.00
8. Fishing Boat Registration	
• Powered by 16 HP or Less	250.00
• Engine with 4-6 Cylinders	250.00
• Engine with over 6 cylinders	400.00
• Outboard Engine	450.00

Section 5A.07. Privilege of Residents to Take Fish in Municipal Waters. -

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

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

Section 5A.08. Time and Manner of Payment.-

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

accompanying the sealed bid shall be applied against the rental due from him.

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

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

Section 5A.09. Administrative Provisions. –

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

Section 5A.010. Applicability of Pertinent Provisions of Laws. - All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

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

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

Section 5B.02 . JAVIER EVACUATION CENTER AND NELAPTC – the following shall be the rate for the use of the EVACUATION and NELAPTC

- | | |
|---|----------------|
| 1. For Ordinary Affairs | ₱ 5,000.00 |
| 2. For the activities that is income generating | ₱ 7,000.00 |
| 3. Sound System | ₱ 1,500.00 |
| 4. Table use Inside the Javier Evacuation Center & NELAPTC | ₱ 50.00 / each |
| 5. Chairs use Inside the Javier Evacuation Center & NELAPTC | ₱ 15.00 / each |
| 6. Additional Charge (Operator & Cleaner) | ₱ 1,000.00 |

Section 5B.03 . JAVIER MUNICIPAL GYM – the following shall be the rate for the use of the Javier Municipal Gym.

- | | |
|---|-------------------|
| 1. For Ordinary Affairs | ₱ 5,000.00 |
| 2. For the activities that is income generating | ₱ 7,000.00 |
| 3. Sound System | ₱ 1,500.00 |
| 4. Table use Inside the Javier Municipal Gym | ₱ 50.00 / each |
| 5. Chairs use Inside the Javier Municipal Gym | ₱ 15.00 / each |
| 6. Additional Charge (Operator & Cleaner) | ₱ 1,000.00 |
| 7. For other Special purpose | ₱ 1,000.00 / Hour |

Section 5B.04. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article C. Charges for Parking

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

- | | |
|---|----------|
| 1. Overnight Parking Fee from 6:00p.m to 6:00 a.m | |
| Buses – Javier – Manila | ₱ 100.00 |
| Javier-Tacloban | ₱ 40.00 |
| 2. Van | ₱ 40.00 |
| 3. Jeepney and Multicab | ₱ 30.00 |
| 2. Day Parking | |
| Buses – Javier – Manila | ₱ 150.00 |
| Javier-Tacloban | ₱ 50.00 |
| 3. Van | ₱ 50.00 |
| 4. Jeepney and Multicab | ₱ 30.00 |

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

Article D. Rural Health Unit Service Fees

Section 5D.01. Imposition of Rural Health Unit Service Fees. - The following schedule of fees is hereby imposed for services of facilities rendered by the Rural Health Unit:

Section 5D.02 Service – That the Clinical Laboratory provide the following minimum service capabilities:

- a. Routine Hematology (CBC, etc)
- b. Qualitative Platelet Determination
- c. Routine Urinalysis
- d. Routine Fecalalysis
- e. Blood Typing

SERVICE FEES – The Corresponding Service Fees shall be undertaken by the Rural Health Unit, subject for review and evaluation. Service Fees shall be based on current prevailing prices of laboratory reagents & supplies, and can only be adjusted subject to approval of the Sangguniang Bayan of Javier.

LABORATORY SERVICE	AMOUNT
Complete Blood Count	180
Hematocrit	50
Hemoglobin	100
Platelet Count	50
Clotting Time, Bleeding Time	50
ABO/Rh Typing	120
Fecalalysis	50
Urinalysis	50
Pregnancy Test (UCG)	80
Hepatitis B. Antigen	140
Dengue Rapid Test (Combo)	1,100
Syphilis Rapid Test	200
HIV Test	250
Random Blood Sugar	100
Visual Inspection Using Acetic Acid	150
Sputum AFB	100
Rapid Test for COVID-19	1,000
Kato - Katz	120

Section 5D.03 Exemption- The following are exempted from paying the service fee:

- i. LGU-sponsored indigent residents of Javier, Leyte as certified by the MSWDO, provided that prior consultation be made at the Rural Health Unit.

- ii. Those enrolled by the LGU and other sponsors who may avail the TSEK~UP package or PCB package provided that they are approved and endorsed by the MSWDO to the RHU and provided further, that prior to consultation be made at the Rural Health Unit, where they are assigned.

Section 5D.04- DISCOUNTED RATES - This applies to the availment of Laboratory Package services.

- 1. A thirty percent (30%) discount on laboratory package services shall be granted to the following;
 - a. Senior Citizen (with IDs issued by LGU Javier)
 - b. Solo parents (with IDs issued by MSWDO)
 - c. Persons with Disabilities (with IDs issued by MSWDO or PDAO)
 - d. All LGU permanent employees, elected officials, Job Orders and COS. (with LGU 10)
 - e. All Healthcare volunteers, Brgy. Officials (Elected & appointed such as but not limited to Brgy. Tanod, Brgy. Treasurer, etc.) (with IDs issued by Barangay)

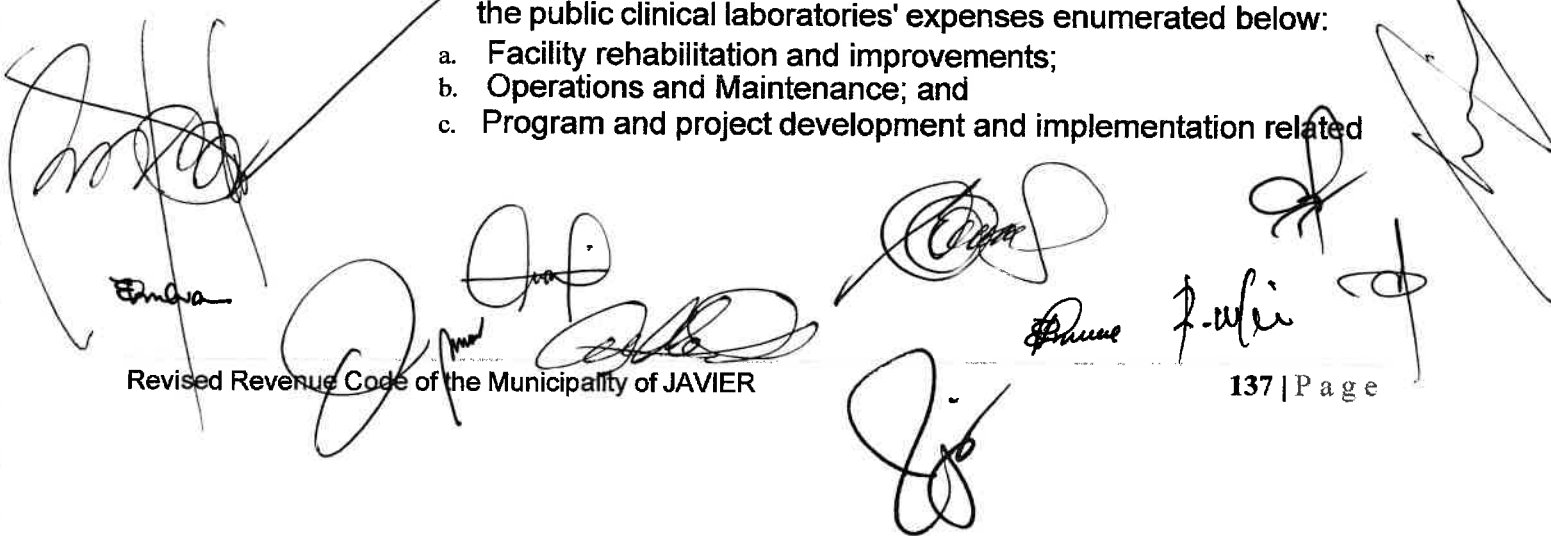
Section 5D.05- PAYMENT PROCESS - The patient will pay through the Javier Treasurer's Office or any designated satellite cashier offices if applicable.

An order of payment shall be issued by the designated authorized personnel of *the Rural Health Unit*, Barangay Health Stations, TB-DOTS facility and Birthing Facility.

Section 5D.06- RECEIPT OF FUNDS - The management and operation of all charges; fees and other income received from Outpatient Department and Birthing Facility shall be remitted to and deposited by the Municipal Treasurer in the Javier RHU Facility Fees except for Laboratory Fees required for Business Permit that shall be remitted and deposited by the Municipal Treasurer to the General Fund. Moreover, all donations received by Javier LGU amended for the development and operation of the laboratories shall also be deposited by the Municipal Treasurer in the Trust Fund.

Section 5D.07- DISPOSITION OF FUNDS REMITTED & DEPOSITED – The management and disposition of the Trust Fund be governed by the following:

- i. The disbursement and liquidation of the trust fund shall be in accordance with pertinent government accounting and auditing rules and regulations as audited by the local COA auditors;
- ii. That the trust fund shall be reserved exclusively and strictly for the public clinical laboratories' expenses enumerated below:
 - a. Facility rehabilitation and improvements;
 - b. Operations and Maintenance; and
 - c. Program and project development and implementation related



to the provision of laboratory services and information technology.

Section 5D.08-SUPERVISION AND MANAGEMENT- The Medical Technologist shall supervise and monitor the operations of the RHU Laboratory. He /She shall submit monthly reports to the Municipal Health Officer on the operations of the laboratory.

The Municipal Health Officer shall oversee the technical operations of the ROO laboratory and shall see to it that its operations must conform to the standard set by the local and national agencies. The MHO and/ or his/her designate shall conduct quarterly evaluation and audit of the operations and implementation of the laboratory.

Section 5D.09-APPROPRIATION -- The necessary amount for the establishment and operation of the Rural Health Unit Clinical Laboratory shall be appropriated. The trust fund shall augment the financial requirements needed for its operation and maintenance.

Section 5D.10-COMPLIANCE OF THE MINIMUM REQUIREMENT- The LGU shall comply with the minimum requirement set by the Department of Health (DOH).

Article E. Municipal Disaster Risk Reduction and Management Office

Section 5E.01. Imposition of Fees Municipal Disaster Risk Reduction and Management Office. – The following schedule of fees is hereby imposed for services rendered by the Municipal Disaster Risk Reduction and Management Office:

- a. An amount equivalent to ₱ 1,000.00 will be charged to transport Javier patient from RHU/JMI/ADH to any hospital at Tacloban City for further medical treatment. The payment be made to the Municipal Treasurer or his / her authorized representative with official receipt and to be deposited to the Municipal General Fund for the special account for maintenance and fuel and oil consumption of the rescue vehicle.
- b. An amount equivalent to ₱ 1,000.00 will be charged to transporting the discharged extreme condition (bed ridden and need an oxygen) from any Tacloban hospitals to the residence of a patient at Javier, Leyte and also ₱ 500.00 from Abuyog District Hospital to residence of the discharged patient.

Section SE.02. Time of Payment. - The Municipal Treasurer's Office shall collect and issue the necessary receipt for the payment upon presentation of an order of payment issued by the Municipal Disaster Risk Management Office.

Article F. Market Fees and Charges

Section 5F.01. Definition. When used in this article.

"Public Market" refers to any place, building or structure of any kind, designated as such by the Sangguniang Bayan.

"Market Premises" refers to any open space in the market compound; part of the market lot consisting of here ground not covered by market buildings, usually occupied by transient vendors during market days.

"Market Section" refers to a subdivision of the market, housing one class or group of allied goods, commodities, or merchandise.

Section 5F.02. Imposition of Market Fees and Charges. - There shall be collected the following market fees and charges:

Market Section	Stall/Tienda Rental
❖ Rental Fee on Market Stalls (Market Building)	
➤ Section A. Dry Goods & Vegetables	₱500.00/ month
➤ Section B. Meat Section	₱500.00/month
➤ Section C. Fish Section	₱500.00/month
Rental Fee on Market Tiendas	
A. Booth Rentals	
a. Booth 1	₱500.00/month
b. Booth 2	₱490.00/month
c. Booth 3	₱480.00/month
d. Booth 4	₱470.00/month
e. Booth 5	₱460.00/month
f. Booth 6	₱450.00/month
g. Booth 7	₱440.00/month
h. Booth 8	₱430.00/month
i. Booth 9	₱440.00/month

Provided, that rental charges shall be paid within the first ten (10) days of the month.

MARKET SECTION	AMOUNT OF FEE
A. Market fees for the occupancy of market premises	
a) Where occupancy is more permanent, per square meter of fraction thereof, per month:	
<ul style="list-style-type: none"> As reserved space for whatever purpose allowed under Code, such as selling, Or bagsakan 	₱ 500.00 annual fee for farmers organization that will be using the bagsakan center and during market day occupants will be issued cash tickets
b) On premises reserved for ambulant vendors, hawkers, and similar types of vendors, per square meter, per day:	
MARKET SECTION	AMOUNT OF FEE
A. Market fees for the occupancy of market premises	
a) Where occupancy is more permanent, per square meter of fraction thereof, per month:	
<ul style="list-style-type: none"> As reserved space for whatever purpose allowed under Code, such as selling, Or bagsakan 	₱ 500.00 annual fee for farmers organization that will be using the bagsakan center and during market day occupants will be issued cash tickets
b) On premises reserved for ambulant vendors, hawkers, and similar types of vendors, per square meter, per day:	

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

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, *tiendas*, or other space, as well as the same occupants when they bring in goods,

commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

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

Section 5F.04. Issuance of Cash Tickets to Transient Vendors; These shall be collected by the office of the Municipal Treasurer or his duly authorized representative, a minimum of Ten Pesos (₱10.00) cash tickets for goods, (except dry goods), of Two Hundred Pesos (₱200.00) cost or less and one half of one percent (1/2 of 1%) shall be collected in excess hereof displayed for sale, either retail or wholesale basis, by transient vendors within the Municipality of Javier.

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

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

Section 5F.05. Prohibition of Peddling or selling of foodstuff which easily deteriorating like fish and meat outside the public market site/building. Meat shops are excluded on this provision.

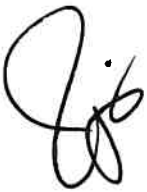
PENALTIES:

FIRST OFFENSE- 1,500.00 Penalty and remaining items confiscated. **SECOND OFFENSE- 2,000.00** Penalty and remaining items confiscated. **THIRD & FINAL OFFENSE- 2,500.00** Penalty and remaining items confiscated.

Article G. Slaughterhouse Fees

The municipal government may collect fees for the slaughter of animals and the use of corrals in accordance with the provision of this section.

Section 5G.01. Permit Fee to Slaughter. - That before any animal is slaughtered for private or public consumption a permit therefore shall be served



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thru the Municipal Treasurer upon certification from the Municipal livestock or meat inspector in the amount of:

Section 5G.02. Imposition of Slaughter Fees. - There shall be collected the following slaughter fees:

A. Slaughter fees for Public Consumptions:

Large Cattle

Slaughter (Fee per head)	₱ 235.00
Stocked (Fee per head)	₱ 20.00
Anti Mortem (Fee per head)	₱ 5.00
Post Mortem Fee (Per head)	₱ 10.00
Miscellaneous (Fee per head)	₱ 15.00
Meat Inspection (fee per head)	₱ 50.00
PNP (Inspection fee per head)	₱ 60.00

HOGS

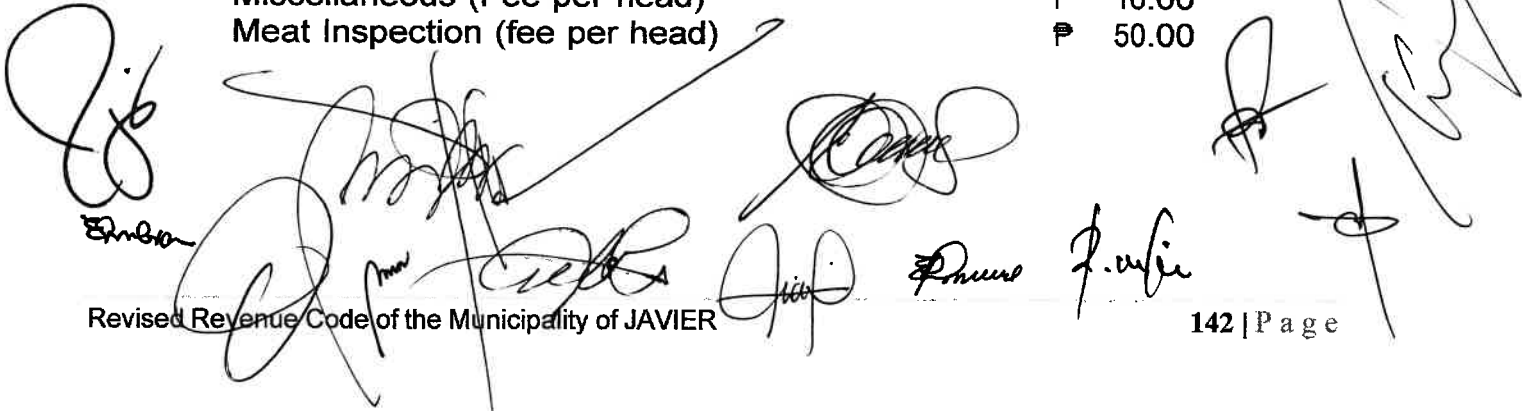
Slaughter (Fee per head)	₱ 160.00
Stocked (Fee per head)	₱ 20.00
Anti Mortem (Fee per head)	₱ 3.00
Post Mortem Fee (Per head)	₱ 10.00
Miscellaneous (Fee per head)	₱ 20.00
Meat Inspection (fee per head)	₱ 65.00

GOATS

Slaughter (Fee per head)	₱ 70.00
Stocked (Fee per head)	₱ 20.00
Anti Mortem (Fee per head)	₱ 3.00
Post Mortem Fee (Per head)	₱ .25
Miscellaneous (Fee per head)	₱ 25.00
Meat Inspection (fee per head)	₱ 50.00

SHEEPS

Slaughter (Fee per head)	₱ 65.00
Stocked (Fee per head)	₱ 20.00
Anti Mortem (Fee per head)	₱ 3.00
Post Mortem Fee (Per head)	₱ .25
Miscellaneous (Fee per head)	₱ 16.00
Meat Inspection (fee per head)	₱ 50.00



B. For Home Consumption

Large Cattle

Slaughter (Fee per head)	₱ 185.00
Stocked (Fee per head)	₱ 20.00
Anti Mortem (Fee per head)	₱ 5.00
Post Mortem Fee (Per head)	₱ 10.00
Miscellaneous (Fee per head)	₱ 20.00
Meat Inspection (fee per head)	₱ 50.00
PNP (Inspection fee per head)	₱ 65.00

HOGS

Slaughter (Fee per head)	₱ 160.00
Stocked (Fee per head)	₱ 15.00
Anti Mortem (Fee per head)	₱ 5.00
Post Mortem Fee (Per head)	₱ 10.00
Miscellaneous (Fee per head)	₱ 20.00
Meat Inspection (fee per head)	₱ 50.00

GOATS

Slaughter (Fee per head)	₱ 60.00
Stocked (Fee per head)	₱ 30.00
Anti Mortem (Fee per head)	₱ 3.00
Post Mortem Fee (Per head)	₱ 1.00
Miscellaneous (Fee per head)	₱ 20.00
Meat Inspection (fee per head)	₱ 50.00

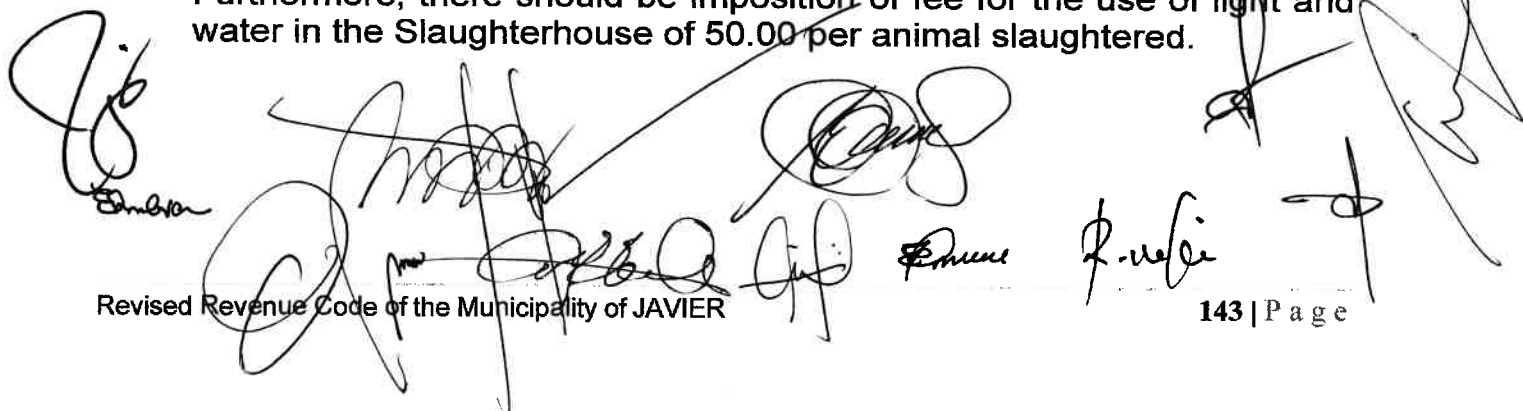
A. Chicken & Other fowl either for public or private consumption

Slaughter (Fee per head)	₱ 20.00
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B. Meat Van Fee for transport from Slaughter to Market

Large Cattle per head	₱ 250.00
Hog per head	₱ 150.00

Section 5G.03. Place of Slaughter. - The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; *Provided*, that the animal slaughtered shall not be sold or offered for sale. Furthermore, there should be imposition of fee for the use of light and water in the Slaughterhouse of 50.00 per animal slaughtered.



Section 5G.04. Verification Fee.- Verification fee shall be collected as follows:
 Large Cattle, per head for public consumption ₱ 60.00
 Large Cattle, per head for home consumption ₱ 60.00

Section 5G.05. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. - Upon issuance of the permit required in Section 5G.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 5G. 06. Meat Inspection Fee. All kinds of meat offered for sale or for public consumption shall be subjected to inspection as to their fitness for human consumption. Such inspection shall be made by the Meat Inspector or his duly authorized representative subject to the following fees:

- For each head of large cattle ₱ 40.00
- For each head of hogs, goats, & others ₱ 20.00

Section 5G. 07. Corral Fee. - The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

KIND OF ANIMAL	FEE (per head)
• Large cattle, per head	50.00
• Hogs per head	20.00
• Goats per head	20.00
• Other per head	20.00

Section 5G. 08. Time of Payment. -

- (a) The slaughter of any kind of animal intended for sale shall be done only in the Municipal slaughterhouse designated as such by the Sangguniang . The slaughter of animals intended for home

consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

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

- (c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- (d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all time.

TOLL FEES OR CHARGES

ARTICLE H

REGULATORY FEES ON SAND AND GRAVEL EXTRACTION

Section 5H.01 Imposition of Tax – There shall be collected regulatory fees from every owner or driver or owner of motor vehicle extracting sand and gravel / and or quarrying within the territorial jurisdiction of the Municipality of Javier, Leyte the Following rates to wit:

- | | |
|--|-------------|
| 1. Mayor's Permit Fee / per annum | ₱ 10,000.00 |
| 2. Inspection Fee / per cubic meter | ₱ 100.00 |
| 3. Monitoring Fee / per every Truck Load | ₱ 150.00 |

Section 5H.02 Time and Manner of Payment – The regulatory fees imposed in this Article shall be paid to the Municipal Treasurer before any owner or driver or owner of motor vehicles shall be allowed to extract sand and gravel or conduct quarrying activity within the Municipality of Javier, Leyte.

Section 5H.03 - Any Person/Persons who shall violate the provisions of this Ordinance shall be punished as follows:

- a. First Offense - ₱ 1,000.00 Fine
- b. Second Offense - ₱ 2,500.00 Fine
- c. Third Offense and the Succeeding Commission of the same offense - ₱ 2,500.00 fine or imprisonment Of one (1) month or, both upon The discretion of the court.

CHAPTER VI - COMMUNITY TAX

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

Section 6.02. Individuals liable to Community Tax. - Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (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 (₱5.00) Pesos and an annual additional tax of One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (₱5,000.00)

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

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

- (a) For every Five Thousand (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

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

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

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

Section 6.06. Time of Payment; Penalties for Delinquency:

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

year. Corporations established or organized on or before the last day of March shall have twenty

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

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

Section 6.07. Community Tax Certificate - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.08. Presentation of Community Tax Certificate on Certain Occasions. -

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

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

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

- (c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of

January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6.09. Collection and Allocation of Proceeds of the Community Tax.

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

- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality.
 - The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:
 - Fifty percent (50%) shall accrue to the general fund of the Municipality; and
 - Fifty percent (50%) shall accrue to the barangay where the tax is collected.

Note: Each and every worker, helper and employee in an establishment should be required to get a community tax or cedula.

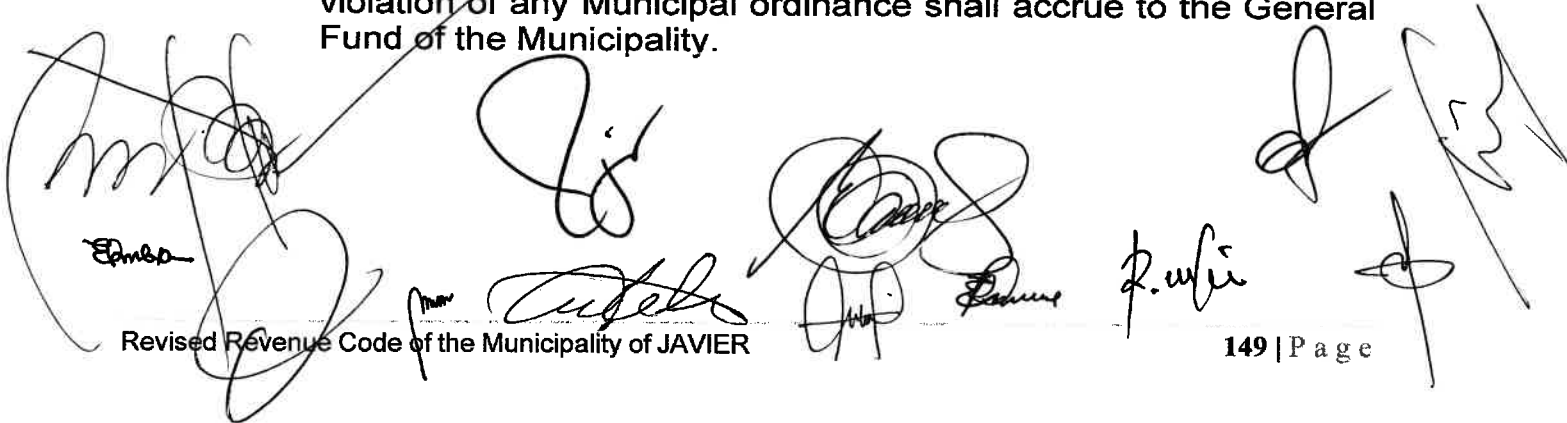
In case the examination herein authorized is to be made by a duly authorized deputy of the Municipal Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, 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 6.10 A. II. 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.



CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

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

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

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

Section 7 A.04. Surcharge for Late Payment. - Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty percent (20%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

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

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

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

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

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

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

Section 7 A.1 O. Examination of Books of Accounts. - The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality, and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

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



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Article B. Civil Remedies for Collection of Revenues

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

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

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

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

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

- (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from

whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) Release of Distrained Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.
- (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 distrained at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds

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

- (g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon

the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- (h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty

(30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, 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) Purchase of Property by the Municipal for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court. Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the Municipality.
- (m) Resale of Real Estate Taken for Taxes, Fees or Charges. The *Sangguniang Bayan* may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired in the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this Municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary, until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
 1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
 3. His necessary clothing, and that of all his family;
 4. Household furniture and utensils necessary for housekeeping and used for that purpose by delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
 5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 6. The professional libraries of doctors, engineers, lawyers and judges;
 7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
 8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies Section

7C.01. Periods of Assessment and Collection. -

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the

fraud or intent to evade payment.

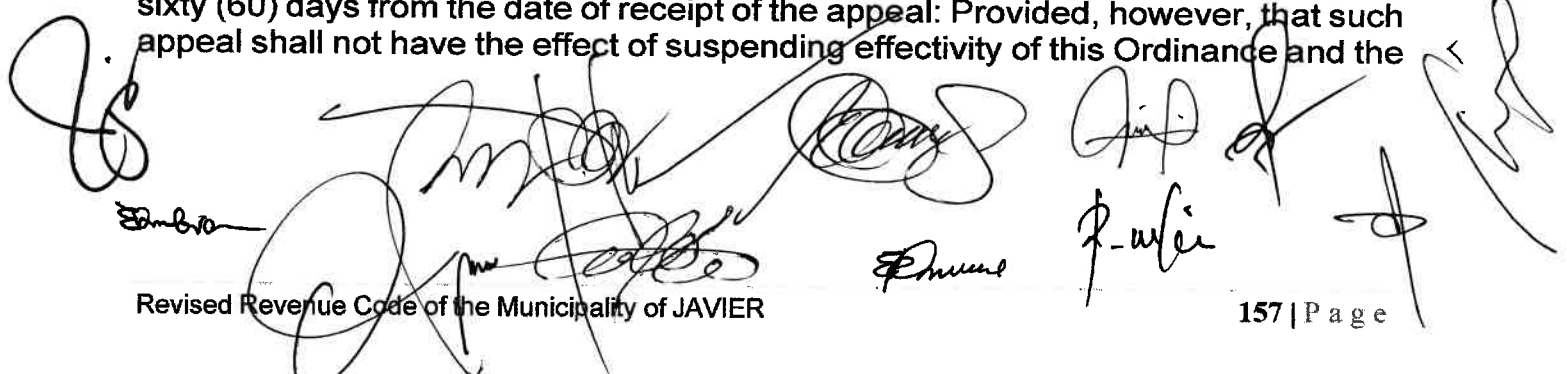
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC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

Section 7C.02. Protest of Assessment. - When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 7C.03. Claim for Refund of tax Credit. - No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision Within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the



accrual and payment of the tax, fee or charge levied herein:

Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

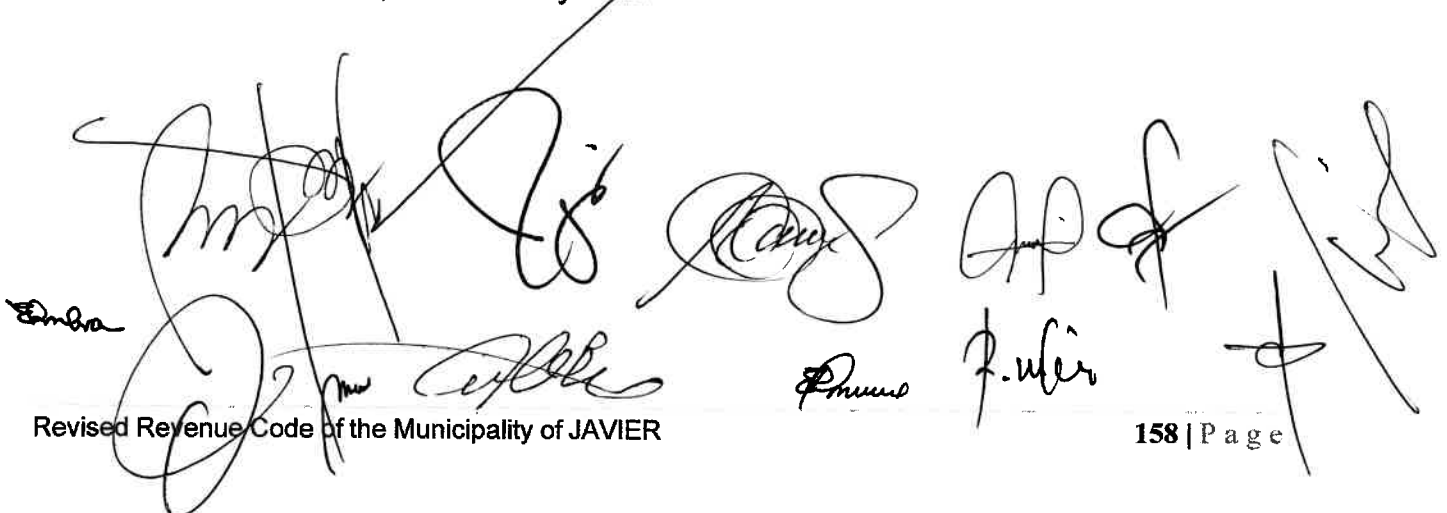
Section 7D.01. Power to Levy Other taxes, Fees or Charges. - The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. - Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. Public Dissemination of this Code. - Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. - The *Sangguniang Bayan* shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. Withdrawal of Tax Exemption Privileges. - Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed' by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/ or publishing thereof are concerned, 'are hereby withdrawn.



Revised Revenue Code of the Municipality of JAVIER

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance. - Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is 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.

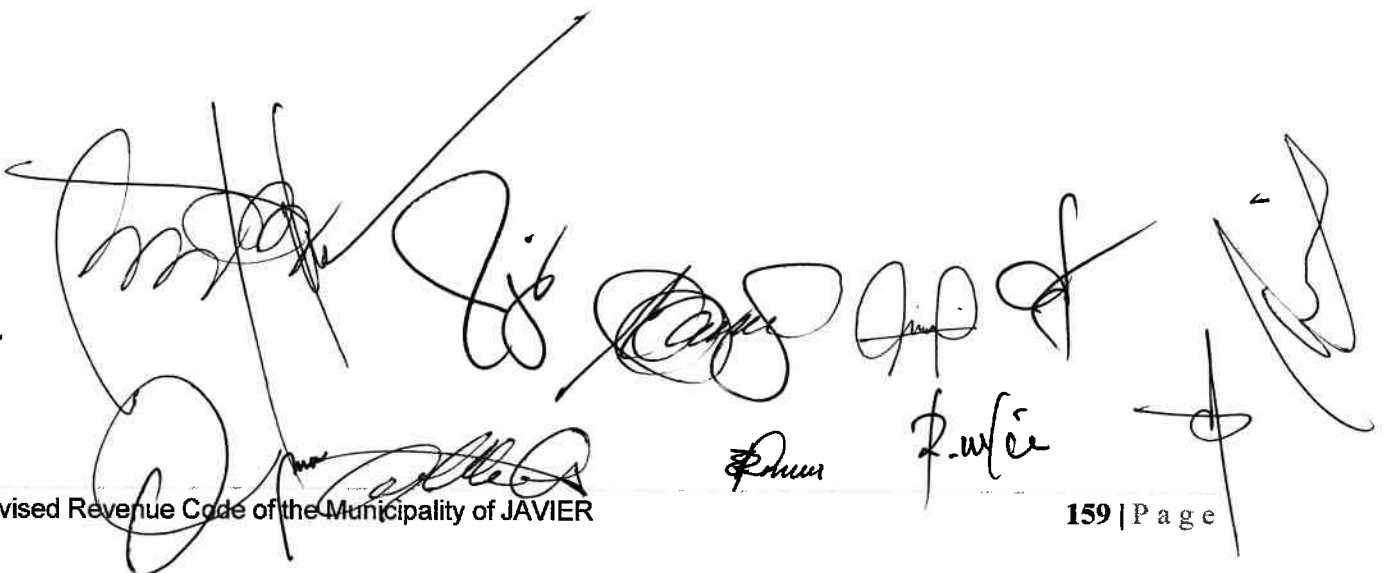
CHAPTER IX. FINAL PROVISIONS

Section 09.01. Separability Clause. - If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 10.02. Applicability Clause. - All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 11.03. Repealing Clause. - All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are here by repealed or modified accordingly.

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Section 12A.04. Effectivity. - This Ordinance shall take effect on January 1, 2025.


APPROVED UNANIMOUSLY:

OCTOBER 14, 2024

CERTIFIED CORRECT:


ERVON DANIEL B. LAJARA
SB Secretary

ATTESTED :


HON. EMMA M. ABUEVA
Municipal Vice-Mayor
Presiding Officer


HON. GUILBERT M. LANOY
SB Member


HON. MARINO C. MERILO
SB Member


HON. STEPHEN MARK I. PAPALID
SB Member


HON. ROMEO C. MALINAO
SB Member


HON. ERICKA T. CABANGUNAY
SK Fed. President


HON. ROLDAN G. MERAS
SB Member


HON. ERIBERTA R. PONCE
SB Member


HON. MICHELLE O. MORENO
SB Member


HON. ALBERTO R. RIÑOS
SB Member


HON. ANDY L. DINGAL
Liga President

APPROVED :


HON. MICHAEL DRAGON T. JAVIER
Municipal Mayor

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

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Sangguniang Bayan

CERTIFICATION

TO WHOM IT MAY CONCERN :

THIS IS TO CERTIFY that **ORDINANCE No. 2024-14, AN ORDINANCE APPROVING THE LOCAL REVENUE CODE 2024 OF JAVIER, LEYTE** has been posted in the entrance of the Municipal Hall and two (2) conspicuous places in the Municipality since October 15, 2024 and shall remain posted for three (3) consecutive weeks.


HON. EMMA M. ABUEVA
Municipal Vice-Mayor

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

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Sangguniang Bayan

**MINUTES OF THE PUBLIC HEARING FOR THE PROPOSED MUNICIPAL REVENUE CODE 2024 UNDER
DRAFT ORDINANCE NO. 2024-13 HELD AT THE DANIEL FALCON GYM ON AUGUST 20, 2024**

The public hearing started at 9:15 in the morning with a prayer followed with the Singing of the Lupang Hinirang and the Javier Hymn.

After the acknowledgement, the rationale of holding the said activity in relation to the Municipal Revenue Code 2024 draft was disclosed which is to generate more revenues so that the delivery of basic and essential services will be more efficient and effective for the welfare of the Javiernons. It was also known that upon evaluation of the COA reflected in the Annual Audit Report dated December 31, 2019, LGU-Javier have deficiencies which significantly affected its financial operation and requires immediate action.

SB Member Roldan Meras welcomed the participants and gave thanks for heeding the invitation. He explained that the Javier, Leyte needs a new Revenue Code for the one at present is already outdated and no longer viable to the current demands of its constituents. He informed them that the code at hand was enacted twelve (12) years ago where fees and charges are not now true and possible. He said that P 100.00 is no longer relevant as a collectible fee or even as a fine. He further said that Javier, Leyte is IRA dependent Municipality that must not always be the case, thus, need to increase the fees and charges.

The new fees stated in the proposed Revenue Code 2024 were presented by Department in the following order :

1. Office of the Municipal Mayor
2. Office of the Municipal Treasurer
3. Municipal Engineering Office
4. Municipal Planning and Development Office
5. Municipal Civil Registrar's Office
6. Solid Waste Disposal Office
7. Municipal Agriculture Office
8. Municipal Assessor's Office
9. Municipal Accounting Office
10. Municipal Social Welfare and Development Office
11. Municipal Disaster Risk Reduction Management Office

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Immediately after the declaration of open forum, a certain Rosemarie King asked why she paid P 3,000.00 pesos to secure the Business Permit ? Municipal Treasurer Anabelle de Paz answered that such payment includes not only the Business Permit but also the Sanitary Inspection, Police Clearance and others. Ms. Carna Jane Borrromeo divulged there are stores in their Barangay which do not have Business Permit. She asked the authorities to go after the said stores. The Municipal Treasurer replied affirmatively and according to her she will asked the assistance of the Punong Barangay. She said that there is corresponding penalty for those unlicensed stores once caught. Ms. Cresilda Gohil inquired if she would still be obliged to pay the same amount despite a two-months long temporary closure of her store. Madam de Paz responded that unless she first informed the Punong Barangay prior to the temporary closure, the same payment would be exacted from her.

ABC President Andy Dingal requested the computation to arrive how much to pay in Securing Business Permit where the local treasurer gladly did by reading the graduated tax.

Mr. Efren Custodio questioned about whether or not the transfer of Business Permit or business is possible. The local treasurer answered negatively.

Mr. Benjie Abesia asked what action would be taken to those business operating without Business Permit. Local Treasurer de Paz answered that the Barangay should take the first step, and then, the Municipal Government will send the demand letter. MLGOO Anabel Salinas stressed that all business establishment must first secure Barangay Clearance. She said the Municipal Technical Working Group should visit the Barangay to check whether or not businesses have a corresponding permit.

Ms. Candelaria Impuesto informed the host that they were paying for the collection of garbage but none came to do it. MPDO Engr. Fernando Sarile said that the nonfeasance will be referred to the SWM in-charge.

Mr. Elgie Barbon of Andok's shared an information that a collecting fee of P 1,000/month is given to the garbage collectors. Again, such matter is referred to the SWM Office.

Ms. Maria Fe Almedilla inquired the benefits she would be receiving for paying taxes. Atty. Jan Benedict M. Saoy cleverly answered that it will be through the implementation of infrastructure projects or by way of cash assistance.

After hearing no other questions, the public hearing was wrapped up by SB Member Alberto Riños by thanking everyone for giving time to be part of the activity. He gave assurance that the imposition of the new rate of fees will have an effect for the betterment of the Municipality.


ERVON DANIEL B. LAJARA
SB Secretary

Republic of the Philippines
 Province of Leyte
 MUNICIPALITY OF JAVIER

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ATTENDANCE SHEET

Public Hearing on the Proposed Local Revenue Code of 2024
 AUGUST 20, 2024

NAME	ADDRESS
1. Rowena M. Robin	Baray Malibogay, Javier, Leyte
2. Meoza D. Alba	POB. Zone 3, Javier, Leyte
3. Rowena O. DEPAT	POB. Zone 5, Javier, Leyte
4. ANGELA S. PAPAYA	JAKAY JAVIER, LEYTE
5. Diana V. Pilon	Baray Javier, Leyte
6. David P. BLOTA	(Malibogay) POB. Zone 2, Javier, Leyte
7. AIRA V. SALISAN	DATTAY LIMUNGAN, JAVIER, LEYTE
8. Elena C. Penarona	Baray, Calubogon, Javier, Leyte
9. Clara R. Babero	Baray Comatin, Javier, Leyte
10. Nora Arcido	Baray, ABUTOGAY
11. MARIA CATHERINE A. ENDO	Baray, UHAY
12. MARIFE C-TA PAUER	Baray, "
13. DANILLO M. MAQUINAY	Baray, A. J. JAVIER
14. JAMES H. JAVIER	Baray, JAVIER
15. Imelda S. Sone	Baray, ODIONG JAVIER, LEYTE
16. Glenn Salutan	Baray, P. Eas Norte
17. JEREMY V. CAMILON	Baray, ZONE 1
18. Aurelia P. Valenzona	Baray, Carayoc
19. Genah M. Margate	Baray, Talisayan
20. Florida Mallari	POB. Zone 2, Javier
21. GINELYN R. MARTINEZ	ZONE - I, JAVIER, LEYTE
22. AVELINO SALVARION	ZONE I - JAVIER, LEYTE
23. APOLINAR A. ATTILAN	STA. CRUZ
24. BABY GIRL J. BHTAG	A. BONIFACIO JAVIER
25. ERIZA M. JUNIA	ODIONG JAVIER
26. RUEL ELISEO	COMATIN
27. JULIE E. CAROL	TALISAYAN
28. ANANN C. Villacino	Rizal, Javier, Leyte
29. Isabel Ronda	Zone 2, Javier, Leyte
30. ISMAEL A. PARAMTAN	BIMULTO J

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M. ALME SHAYNE SANDRANO-CHARD

- 31. JAVIN P. NATAN
- 32. Evelyn M. Florendo
- 33. ELIOTE M. BARRON
- 34. Annig E. Garar
- 35. ~~FRAN~~ CHRISTOPHER
- 36. Rosita J. Briones
- 37. Nena P. Campasano
- 38. Emma C. Abueva
- 39. OLIVIA L. DELA ROSA
- 40. Ma. Lourdes R. Roca
- 41. ~~ANSELMO~~ R. Cecilia
- 42. ~~BERNARDO~~ R. DELA CRUZ
- 43. JOSEFINA S. QUIRIGUIEL
- 44. MARVIN L. GOZON
- 45. Jenifer P. Rina
- 46. GEMMA T. CAMPASANO
- 47. Maria Victoria I. Mercado
- 48. Rosemarie King
- 49. LEO R. SANDAGAN
- 50. Nida Pembana
- 51. JEAN M. MORANTE
- 52. Elivete Truilez
- 53. KRISTINE EVE C. BIGAL
- 54. Rachel T. Velasco
- 55. Lotlot Capones
- 56. RAIN S. MERCADO
- 57. MERITA BAKIENTOS
- 58. ERIC ABIBO
- 59. REY D. VERONICA
- 60. ERWIN S. BACAL
- 61. Josephine A. Publicado
- 62. Regie T. Olano
- 63. JOJO N. ENOA
- 64. EDEN CATY M. LAMBA
- 65. Fernando Jr. Antiveros
- 66. NERISSA ABUEVA
- 67. MARIKETH L. DACILO
- 68. Marlin M. Benamilla
- 69. CHARLIE P. Goffil
- 70. LEBIRATO REQUIONA
- 71. ALATO G. VILLAGUARD
- 72. MARVIN F. ABUEVA
- 73. Lanie A. Coctarias
- 74. NILO C. MERILLO
- 75. Jule A. Sevilla
- 76. Ophelia M. Reson
- 77. Nelson S. Ongao
- 78. Maricris A. Benamilla
- 79. Criselda R. Realino
- 80.

Playa Vista JAVIER

- BRGY. TANUSKAY
- BRGY. Inayupan
- LOTTE MEXICO COOP / ANIBAY
- POB-ZONE I (JARD), LGU
- CRISTALUNGAN
- PO NALUANAN JASAIN Bayle
- Batang
- Batang
- Ulu Lamin, LGU
- Batang Javier
- PICAZ Jara Bayle
- POB-ZONE I JARD Bayle
- LGU - JAVIER
- LGU - JAVIER
- Inayupan Jarkel Bayle
- BATANG JAVIER
- POB-ZONE I
- calzada JAVIER
- ODIONG
- Carulungan
- MANLILISID
- Brgy. Caraye
- LGU - JAVIER
- Brgy. Caraye
- Brgy. Caranng
- Brgy. LAMAY
- BRGY. TAMBIS
- Brgy. CALZADA
- BRGY. TAMBIS
- Brgy. MALIBOGAY
- Brgy. PICAZ M.
- ABUJAYA
- ZONE II
- LGU - JAVIER
- LGU - JAVIER
- LGU - JAVIER
- A. COMPACID
- A. Bantuaid
- BRGY. MANLILISID
- BRGY. MANLILISID
- LGU - JAVIER
- LGU - JAVIER
- Brgy. Ullan
- II Kocang
- Talisanan
- Caraye
- SARAY
- Pinocanun
- RIZAL

- 81. JULIO A. GAO
- 82. WILSON A. GUAISO
- 83. ELIAS O. NIEGAS
- 84. TRINIDAD C. BUSTALE
- 84. IGNACIO P. GARCERAN
- 85. MARIA F. O. ALMEDILLA
- 86. SALVACION L. KINKITO
- 87. RODELMO BRIONES
- 88. PERCIVAL RALLAN
- 89. PIDELIN O. MANABE
- 90. ANTONIO L. PANTON
- 91. ROMEL R. EGOR
- 92. BENITE C. ADESA
- 93. ULMA E. ROMERO
- 94. SHERYL E. ROMERO
- 95. RONALD U. BANCIN
- 96. JANUO U. OLATO
- 97. ROSELIN L. GARCIA
- 98. LYDIA LOPEZ
- 100. DAUTE T. ALMEDILLA
- 101. JANETH B. CLOSA
- 102. ULMA D. ULBATA
- 103. ROSAURO M. PARAN
- 104. YULI F. MORALES
- 105. XPTUR NA EBLA
- 106. REX MARQUISTO
- 107. CANDILARA S. LAPAYAN
- 108. INELDA O. SANTIAGO
- 109. MICHELLE S. LAPAYAN
- 110. ROMEO S. ALMEDILLA
- 111. ALAN O. CORNIGAS
- 112. ANNALYN M. ENCISO
- 113. PERONDA BANCIN
- 114. JAN O. GAO
- 115. CRESPINA C. GOTH
- 116. JUAN MORALES
- 117. KRISTEL M. SANTIAGO
- 118. SHERLOCK M. GARCIA
- 119. REYNALDO P. HERBERA
- 120. ANALISA P. CATIMBANG
- 121. DALMACIO ATCHICO
- 122. JANUO U. SANTIAGO
- 123. JOSE L. GARCERAN
- 124. LEONOR M. SANTIAGO
- 125. REY A. ALBARRAN
- 126. DUNEL A. LAZAR
- 127. SHERWIN M. GOMEZ
- 128. QUA B. VARRON
- 129. REY A. VARRON
- 130. LEIZLE C. ANADIA

- (Feb. Zone 1, Santa Liza)
- Pinal Norte Javier Lope
- Abingon Javier Lope
- Wheeler Javier Lope
- Talabagan Santo Lope
- Malibon Javier Lope
- Bray Andres Pontacio
- Bray Comatin Javier Lope
- Feb. Zone 2, Santa Liza
- Feb. Zone 1, Santa Liza
- Bray San Sotero
- Bray Rizal Almeda
- Bray Ultra
- Zone II
- Zone II
- Zone I
- Caranung
- Mag Bay Bay
- Calatagan
- Bray Calzapa
- Bray Rizal
- Bray Pinocawan, Javier Lope
- Bray Manila
- Bray Wawayan
- UGL Juan MORM office
- Zone 1 Poblacion
- PLAS NORTE
- Olona Javier Lope
- San Sotero Javier Lope
- Bray Odessa Javier Lope
- Laray Javier Lope
- Bray Calzapa
- Bray Pinocawan
- Pinicho
- Santa Cruz
- Abingon Javier Lope
- San Sotero Javier Lope
- Bray
- Zone 2 Javier Lope
- A. Bonifacio
- Caraye Javier
- Abingon
- Javier Lope
- Canayang
- Zone 1
- EDNE II
- Zone 1, Santa Liza
- Bray San Sotero, Tomoko
- San Sotero
- Bray San Sotero

- 181. ARMIN ESCOBAR
- 182. Edgar H. Macarant Jr.
- 183. GILDO S. CAPICHO
- 184. Laura Roper
- 185. Emmyel R. Manto
- 186. Michelle Marcelo
- 187. POD GAY H. LAMON
- 188. Shella May Dany
- 189. RALPH D. JOSE
- 190. LESUE DE LUNA
- 191. VICENTE GILIA
- 192. ANILYN P. ROMY
- 193. ISA I. TOPA
- 194. SIGRID DOMS V. KLIMMER
- 195. PAULO L. CASUAN
- 196. Romeo M. Oraya Jr.
- 197. Mary Ann M. Lopez
- 198. JOYIE A. NARCA
- 199. Jula Zapanta
- 200. Jennifer M. Montakap
- 201. Jessica P. Sojy
- 202. Jula Zapanta
- 203. Alia P. Calupog
- 204. YVON L. LOPEZ
- 205. Jane A. Pongardayan
- 206. Serwitz G. Cofer
- 207. Judie Lynn C. Adonis
- 208. Cyborg Al Jalac
- 209. JANUETA S. BADIAN
- 210. VIA ANTONETTE L. MABANTO
- 211. JEMIL M. ANTONIOMA
- 212. JOATHAN P. LAZARTE
- 213. Florlyn K. Kedesha
- 214. LUMBRE, WASHON L.
- 215. Jeppie E. Barnias
- 216. Amelora M. Mugni
- 217. Arnold Rose A. Gilra
- 218. Dominic John R. Tidor
- 219. Anabela, Lileleth JP
- 220. Yanna, Marnedyan
- 221. MARLYN SHERALANE S.
- 222. Shirley S. Comu
- 223. Remie Jay G. Aboga
- 224. JESSIE-AN S. CARRERA
- 225. RICK ANTHONY CALIBAS
- 226. BERNARD M. GOMEZ
- 227. RESSA P. CALIPAZ
- 228. NATHAN C. ANDRADE
- 229. Brendo Bernasol
- 230. Jullyan L. Acala

- LGU - JAVIER
- GRD LCM-JAVIER
- LCM - JAVIER
- LGU - JAVIER
- LGU - JAVIER
- SBO
- LGU - JAVIER
- Binulho - JAVIER, LEYTE
- JAVIER, LEYTE
- PUB ZONE 2 JAVIER, LEYTE
- LGU - JAVIER
- LGU - JAVIER
- LGU - JAVIER
- LGU - JAVIER
- LGU - JAVIER
- Zone 1, JAVIER
- BINULHO JAVIER, LEYTE
- JAVIER, LEYTE
- JAVIER, LEYTE
- Binulho, JAVIER
- JAVIER, LEYTE
- Binulho, JAVIER
- JAVIER, LEYTE
- JAVIER, LEYTE
- Zone 1, JAVIER
- BINULHO
- Zone 2, JAVIER, LEYTE
- ZONE 1 JAVIER, LEYTE
- Zone 1, JAVIER, LEYTE
- OPING, TAYLO, VESTE
- JAVIER, LEYTE
- Zone 2 JAVIER, LEYTE
- LGU JAVIER
- LGU JAVIER
- Brgy - Picas Ndr, JAVIER, LEYTE
- Pob. Zone 1
- Binulho
- LGU - JAVIER
- Manulid
- Pob. Zone 1
- Next NTRA
- Pob. Zone 1 JAVIER, LEYTE
- Pob. Zone 1, JAVIER, LEYTE
- MANULID
- Pob. Zone 1
- Brgy. MANULID
- Brgy. BINULHO
- Manulid
- Binulho

231. Maribeth C. Bregoli -6
232. Trang Oliver L. Mabant
233. John A. Flores
234. Josua Bismarck
235. Joson Cabria
236. Dominador Mamac
237. Antonio Castimado
238. Rhandy Alagon
239. Stewart Alar
240. Quenser Jadar
241. Ferry Debrao
242. Rocky Mado
243. Arnold P. Duff
244. TERESHA C. MAGSAY
245. JERAMIL D. LUMARAN
246. Alfonso C. Rianon
247. Laura N. Omara
248. JUNIMAR C. PARAS
249. MA. LUMINE PIAPONG
250. ANGENTA M. CAMPILO
251. FE G. AUSTIN
252. Michelle C. Vilcaino
253. Edwin M. Andru
254. Magdalena A. Lopez
255. NOEL M. Jordan
256. SARAH JANE A. TICADO
257. FRYNN J. ROW
258. Anna G. Tiendo
259. PAULINE PALAY
260. MONTANA R. GARDON
261. JANALIZA C. GORDON
262. JOSANA M. SALINAS
263. Jessica T. Bartolino
264. JONAH ANJAN A. CUA
265. RONNIE G. SILVANO
266. MICHAEL S. PANTJA
267. LHISA A. TIDZON
268. RONEL P. MORABE
269. CHRISTIAN DANE B. CUTA
270. ROSEANNA O. WIMENE
271. LADINE E. GARDON
272. REBECCA G. CANTINA
273. SILVA R. FRANCIS
274. HAIDE F. CUA
275. Pa B. Sanik
276. Frisson Jara C. Andrade
277. RUBY F. POLANO
278. JOYCE T. UNGITE
279. SHARON B. SIBALTA
280. Alye Gilw

Pincawon

- POB. ZONE 1
- ZONE 1
- Binulho
- Magsaysay
- Binulho
- Olona
- Magsaysay
- Imayaca
- Pop. Zone 1
- Erampun
- ZONA-1
- Lim-Jans
- POBLACION ZONE 1
- Odong
- LARAY
- Abuyogay
- ENAYAPAN
- LAPAN
- LARAN
- CANCAKUNG
- SA. APUR JAVIER LEYTE
- POB. ZONE 2
- Joni gellain
- SA. COTERO, JAVIER
- POB. ZONE 1, JAVIER LEYTE
- Abuyogay, Javier Leyte
- Magsaysay, Javier Leyte
- Talisayan, Javier Leyte
- Binulho, Javier, Leyte
- MACITUBAN, JAVIER, LEYTE
- RICE NORTH, JAVIER, LEYTE
- BINULHO
- CALADA
- BINULHO
- Zone 2
- GUINDAPUNAN
- BINULHO
- TRUKANAN
- ZONE 2
- BATUG
- STA. CRUZ
- Pop. Zone 1, Javier
- Binulho
- Pop. Zone 1, Jara
- COMATON
- ABUNDANT
- ZONE 2
- Binulho

- 281. JOY F. DAVIS
- 282. Ma. Edga A. Jabillo
- 283. ~~ROBERTO F. DAVILA~~
- 284. ~~ANTHONY V. MONTE~~
- 285. ~~KIMBERLY E. LACORONIA~~
- 286. Jeneilyn P. Cain
- 287. MARK ANSELMO MEDWA
- 288. RENATO TIOBY MADOLEZ
- 289. Manuel R. Capinpin
- 290. Ryan Patricia M. Tololo
- 291. Abdul Sumaly Jr
- 292. ~~ARIELA A. PALAÑA~~
- 293. ~~GEORGE M. MATEO~~
- 294. Allan abayon
- 295. JOELLE DE LINA AMARANTO
- 296. FERMIN SEVILLANO
- 297. BOTHELY MUYAYAN
- 298. MA. TEFILA C. REQUIONA
- 299. MARION DIANORA
- 300. MONTARDO, RENELFE
- 301 JOY F. DAVIS
- 302 VERNALYN S. LUNARAN
- 303 ROVIE U. TUNO
- 304 VERKA, MELODY
- 305 AWARET, JESI BEQUE
- 306. BRAMICA, MARIA ANGE L.
- 307. PILAR, IRENE S.
- 308. DIVINA C. RINJAS
- 309. MARICIA A. PULGA
- 310. ALYN E. BRIONES
- 311. JENIFER K. CONCEPCION
- 312. FLORELYN D. ROTA
- 313. ERNALY P. CEON
- 314. FLORELYN C. CONCEPCION
- 317. Jolelyn C. Bello
- 316. ~~ARIELA A. PALAÑA~~
- 317. JOSEPHINE C. SALCEDO
- 318. FATIMA A. RESTOR
- 319. ROSEMARIE M. ALMEDORA
- 320. FLORELYN C. CONCEPCION
- 321. MACHE CALMAYAN
- 322. ANGIELA S. PAPAYA
- 323. ROSALYN F. MEDINA
- 324. Mechil C. Barbarona
- 325. Michelle Moreno

- BROT. BINULTO JAVIER. LEYTE
- Brog. Comatin Javier Leyte
- Brog. Comatin Javier Leyte
- POB. ZONE 1 JAVIER LEYTE
- Brog. Binulto Javier Leyte
- POB. ZONE 1 JAVIER LEYTE
- POB. ZONE 1 JAVIER LEYTE
- Brog. Laray Javier Leyte
- POB. ZONE 1 JAVIER LEYTE
- Abdul Sumaly Jr
- RIZAL JAVIER
- ZONE 1
- BINULTO
- ZONE 11 POB. JAVIER LEYTE
- BINULTO
- binulto
- JAY - PICAL JAVIER. LEYTE
- Brog. Magsaysay Javier Leyte
- POB. ZONE 1 JAVIER LEYTE
- BROT. BINULTO JAVIER. LEYTE
- BROG. ZONE 1 JAVIER
- LARRY JAVIER LEYTE
- MAGSAYSAY JAVIER LEYTE
- ZONE 2, JAVIER, LEYTE
- BROG. TAMBAYAN JAVIER
- BROG. COMATIN JAVIER
- BROG. Comatin Javier
- BROG. COMATIN JAVIER
- BROG. Comatin Javier
- BROG. COMATIN JAVIER
- BROG. COMATIN
- BROG. COMATIN
- BROG. COMATIN
- BROG. COMATIN JAVIER LEYTE
- Brog. Comatin Javier Leyte
- BROG. COMATIN
- PINA - JAVIER
- BROT. AN. DOSTO, JAVIER. LEYTE
- CANCAYAN
- Nalawatay, Javier, Leyte
- Laray
- Mansueto
- Manluhid
- Odiag