

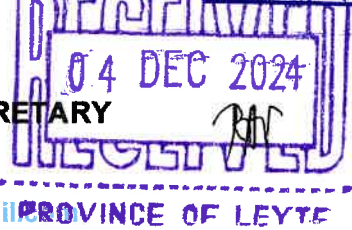


Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN SECRETARY
Legislative Building
Corner Del Carmen and Real Streets
e-mail address: lgusangguniangbayanjaroleyte@gmail.com

Item No.: 08

SANGGUNIANG PANLALAWIGAN
Date: 11 2024 DEC



SECRETARY
SB Secretary

November 29, 2024

TO : THE HONORABLE SANGGUNIANG PANLALAWIGAN
Province of Leyte
Palo, Leyte

THRU : Florinda Jill S. Uyvico
Secretary to the Sanggunian

Madam,


Greetings!

Respectfully submitting the summary of amended provisions of the previous Ordinance NO. 21, Series of 2017, otherwise known as "The 2017 Revised Revenue Code of the Municipality of Jaro, Province of Leyte, in compliance to par. 4, sub-par. 3 of the Sangguniang Panlalawigan Resolution NO. 2024-395, dated September 17, 2024.

In relation thereto, kindly find the attach copies of the summary of the amended provisions and the 2017 Revenue Code of Jaro, Leyte, for your reference to review Ordinance NO. 24, Series of 2024 entitled: "The 2024 Revised Tax Code of the Municipality of Jaro, Leyte".

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

Very truly yours,


NICOMEDES R. BORJA
Secretary to the Sanggunian
Board Secretary IV

NOTED:


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

Attachment as stated:

1. Summary of amended provisions
2. Copy of the previous Ordinance NO.21, Series of 2017.



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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 105th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE, ON SEPTEMBER 17, 2024.

RESOLUTION NO. 2024-395

A RESOLUTION RETURNING TO THE SANGGUNIANG BAYAN OF ORIGIN ORDINANCE NO. 24 SERIES OF 2024 OF JARO, LEYTE FOR COMPLIANCE TO THE RECOMMENDATION OF THE PROVINCIAL LEGAL OFFICE.

WHEREAS, pursuant to Section 468 (a)(1)(i) of Republic Act 7160 otherwise known as The Local Government Code of 1991, among the powers and duties of the Sangguniang Panlalawigan is "to review all ordinances approved by the Sanggunian of component cities and municipalities";

WHEREAS, submitted to the Sangguniang Panlalawigan is **Ordinance No. 24, series of 2024 of Jaro, Leyte** entitled: **"THE 2024 REVISED TAX CODE OF THE MUNICIPALITY OF JARO, LEYTE"**;

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

WHEREAS, the Provincial Legal Office rendered its review/recommendation/legal opinion on the subject ordinance, to wit:

That the subject ordinance is in accordance with to its power under Section 16 General Welfare Clause of the Local Government Code of 1991 (R.A. 7160);

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

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

WHEREAS, the August Body, deemed it proper to return said ordinance for compliance to the recommendation of the Provincial Legal Office;

-over-

Page 2/2 – Res. No. 2024-395 dated September 17, 2024
returning to SB of origin Ord. No. 24 S. of 2024 of Jaro, Leyte
for compliance to the recommendation of the Provincial Legal
Office

NOW, THEREFORE, on motion presented by Honorable Raissa J. Villasin,
duty seconded by Atty. Carlo P. Loreto, be it


RESOLVED, as it is hereby resolved, to **RETURN TO THE SANGGUNIANG
BAYAN OF ORIGIN ORDINANCE NO. 24 SERIES OF 2024 OF JARO, LEYTE FOR
COMPLIANCE TO THE RECOMMENDATION OF THE PROVINCIAL LEGAL OFFICE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian
X

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer

Copy furnished:

LCE and the Sangguniang Bayan Members
of Jaro, Leyte



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO

TANGGAPAN NG SANGGUNIANG BAYAN

**SUMMARY OF AMENDED PROVISIONS CONTAINED IN ORDINANCE
NO. 24, SERIES OF 2024, ENTITLED: THE 2024 REVISED TAX CODE
OF THE MUNICIPALITY OF JARO, LEYTE**

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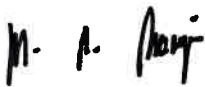
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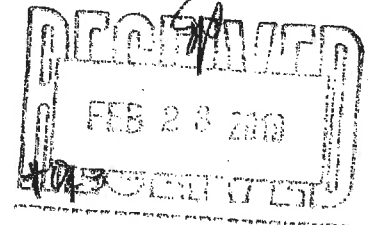
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NICOMEDES R. BORJA
Secretary to the Sanggunian
(Board Secretary V)

Municipal Ordinance No. 21, s 2017
"The 2017 Revised Revenue Code"



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF JARO



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

PRESENT:

- | | |
|---------------------------|---|
| HON. ROLANDO T. CELESRE | -SB Chairman/Presiding Officer |
| HON. LOURDES L. GO | - SB Member |
| HON. ALDRIN P. AZORES | - SB Member |
| HON. REY F. AURE | - SB Member |
| HON. RAMON M. RAGRAG, JR. | - SB Member |
| HON. EDUARDO A. SAÑAGAN | - SB Member/Majority Floor Leader |
| HON. JULIAN L. ERNAS | - SB Member |
| HON. RAUL A. MACANDA | - SB Member/Presiding Officer Pro-Tempore |
| HON. MARIAN G. GARRIDO | - SB Member |
| HON. MARIANTA A. GELIG | - SB Member/LIGA President |

ABSENT: NONE

**RESOLUTION NO. 299
Series of 2017**

***A RESOLUTION APPROVING ON THIRD-AND-FINAL READING:
MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017, OR OTHERWISE
KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE
MUNICIPALITY OF JARO, PROVINCE OF LEYTE"**

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

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

DADDY V!

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WHEREFORE, on motion of the Honorable Lourdes L. Go, seconded en masse by all Honorable Members present, this Sangguniang Bayan

RESOLVED, as it is hereby resolved to APPROVE ON THIRD-AND-FINAL READING MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE"

RESOLVED FINALLY, copies of this Ordinance hereunder follows be furnished the Honorable Sangguniang Panlalawigan of Leyte, Legislative Building, Capitol Grounds for final review, the Bureau of Local Government Finance (BLGF), Regional Office No. VIII, Tacloban City, the Municipal Treasurer's Office, Licensing Office, Assessor's Office, Municipal registrar's Office, Municipal Health Office, all of Jaro, Leyte and to other local government offices for their information, reference, guidance and appropriate action.

SPONSORED BY:

HONORABLE LOURDES L. GO
Chairman Committee on Finance, Budget,
Appropriation, Ways and Means

ORDINANCE NO. 21
SERIES OF 2017

MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE"

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

CHAPTER I

GENERAL PROVISIONS

Article I

Short Title and Scope

Section 1 - Short Title. This ordinance shall be known as the "2017 Revised Revenue Code of the Municipality of Jaro, Leyte"

Section 2 - Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Municipality.

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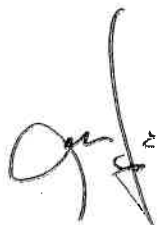
Article 2

Construction of Provisions

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

Section 2 - Rules of Construction. - In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

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



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

Article 3

Definition of Terms

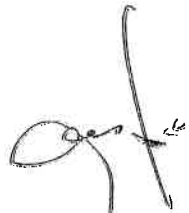
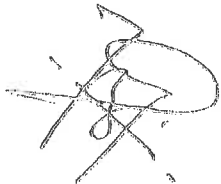
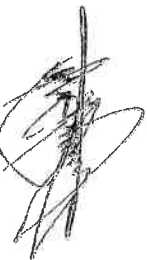
Section 1 - Definitions -- When used in this Code:

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

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

- (f) **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- (g) **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- (h) **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- (i) **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT).
- (j) **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (k) **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (l) **Motorcycle-for-hire** refers to motorcycles used for the transport of goods for a fee.
- (m) **Municipal Waters** includes rivers, streams, brooks, lakes within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, and forest reserves be equally distant from opposite shores of the respective municipalities.
- (n) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (o) **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.

- (p) **Pedicab (Padyak)** refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- (q) **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- (r) **Public Market** a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the Sangguniang Bayan to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.
- (s) **Public Utility** refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- (t) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (u) **Residents** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- (v) **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (w) **Shopping Centers** refer to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.



- (x) **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (y) **Tax** means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (z) **Tricycle** refers to a motorcycle with passenger cab usually attached at the right side.

CHAPTER II

TAXES ON BUSINESS

Article 1

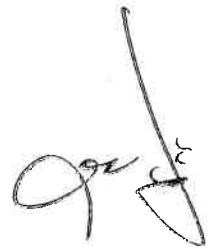
Graduated Tax on Business

Section 1 - Definitions - When used in this Article.

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

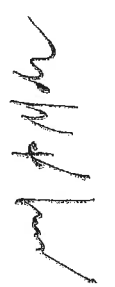
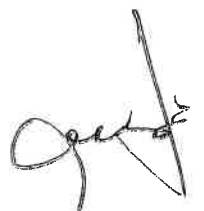
The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes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

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



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

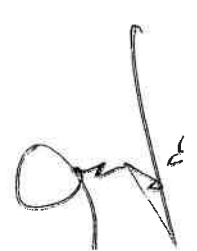

- (c) Amusement is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun.
- (d) Amusement Places include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.
- (e) Banks and other Financial Institutions include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under.
- (f) Brewer includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred, gauge liters.
- (g) Business Agent includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) Dance Hall includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- (i) Capital Investment is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- (j) Carinderia refers to any public eating place where food already cooked is served at a price.
- (k) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.



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

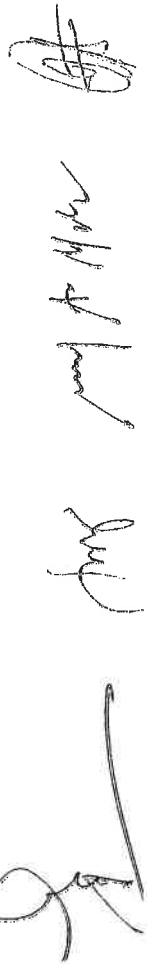
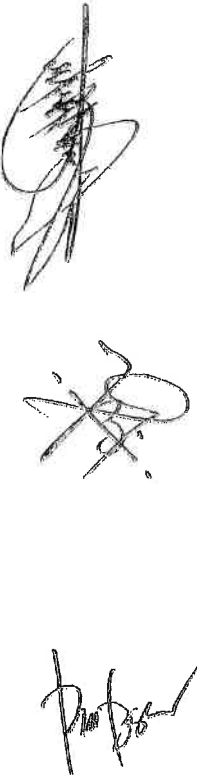
As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; persons engaged in the installation of water system, and gas or electric light, heat, or establishments;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

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



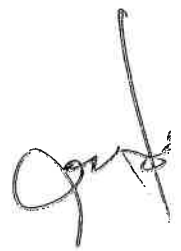
Provided that the term contractor shall include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles,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

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



process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption.

- (r) **Marginal Farmer** refers to individuals engaged in subsistence farming which shall be limited to the sale, barter or exchange of agricultural or produced by himself and his immediate family and whose annual net income from such farming does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- (s) **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads.
- (t) **Peddler** means any person who either for him or for commission, travel from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance.
- (u) **Public Market** refers to any place, building, or structure of any kind designated as such by the local council, except public streets, plazas, parks, and the like.
- (v) **Real Estate Dealer** - includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. Any person shall be considered as engage in the business as a real estate Dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P 1,000.00) or more a year.
- (w) **Rectifier** comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.



- (x) **Restaurant** refers to any place which provides food to the public and accepts orders from them at a price. *This term includes caterers.*
- (y) **Retail** means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold
- (z) **Wholesale** means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Hon. ELISES

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

(a) On manufacturers, assemblers, 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. In accordance with the following schedule:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax/ per Annum
Less than 10,000.00	Php 214.50
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	392.40
20,000.00 or more but less than 30,000.00	572.00
30,000.00 or more but less than 40,000.00	858.00
40,000.00 or more but less than 50,000.00	1,072.50
50,000.00 or more but less than 75,000.00	1,716.00
75,000.00 or more but less than 100,000.00	2,145.00
100,000.00 or more but less than 150,000.00	2,860.00
150,000.00 or more but less than 200,000.00	3,575.00
200,000.00 or more but less than 300,000.00	5,005.00
300,000.00 or more but less than 500,000.00	7,150.00
500,000.00 or more but less than 750,000.00	10,400.00
750,000.00 or more but less than 1,000,000.00	13,000.00
1,000,000.00 or more but less than 2,000,000.00	17,875.00
2,000,000.00 or more but less than 3,000,000.00	21,450.00
3,000,000.00 or more but less than 4,000,000.00	25,740.00

not to show

for

EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

4,000,000.00 or more but less than 5,000,000.00	30,030.00
5,000,000.00 or more but less than 6,500,000.00	31,687.50
6,500,000.00 or more	At a rate not exceeding forty eight and seventy five percent (48.75%) of one percent (1%) in excess of P 6,00,500.00

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 Article.

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	Php 23.40
1,000.00 or more but less than 2,000.00	42.90
2,000.00 or more but less than 3,000.00	65.00
3,000.00 or more but less than 4,000.00	93.60
4,000.00 or more but less than 5,000.00	130.00
5,000.00 or more but less than 6,000.00	157.30
6,000.00 or more but less than 7,000.00	85.90
7,000.00 or more but less than 8,000.00	214.50
8,000.00 or more but less than 10,000.00	243.10
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	357.50
20,000.00 or more but less than 30,000.00	429.00
30,000.00 or more but less than 40,000.00	572.00
40,000.00 or more but less than 50,000.00	358.00
50,000.00 or more but less than 75,000.00	1,287.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,431.00
150,000.00 or more but less than 200,000.00	3,213.60

Hon. RORMIDA

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

200,000.00 or more but less than 300,000.00	4,290.00
300,000.00 or more but less than 500,000.00	5,720.00
500,000.00 or more but less than 750,000.00	8,580.00
750,000.00 or more but less than 1,000,000.00	11,440.00
1,000,000.00 or more but less than 2,000,000.00	13,000.00
2,000,000.00 or more	At a rate not exceeding sixty five (65%) of one percent (1%) in excess of P2,000,000.00

14,300.00

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

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

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

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

(d) On retailers.

EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

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

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	Php 35.75
5,000.00 or more but less than 10,000.00	80.08
10,000.00 or more but less than 15,000.00	135.85
15,000.00 or more but less than 20,000.00	214.50
20,000.00 or more but less than 30,000.00	357.50
30,000.00 or more but less than 40,000.00	500.50
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00
300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00

750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) of one percent (1%) in excess of 2,000,000.00

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

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

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

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

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

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

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, *carinderias* or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses,

- carnivals, merry-go-rounds, roller coasters, ferries-wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents.
 4. Lessor, dealers, brokers of real estate.
 5. On travel agencies and travel agents.
 6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums.
 7. Subdivision owners/ Private Cemeteries and Memorial Parks.
 8. Privately-owned markets.
 9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories.
 10. Operators of Cable Network System.
 11. Operators of computer services establishment.
 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	Php 27.50
5,000.00 or more but less than 10,000.00	61.50
10,000.00 or more but less than 15,000.00	104.50
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	385.00
40,000.00 or more but less than 50,000.00	275.00
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
200,000.00 or more but less than 250,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
	11,500.00

UNTIL PAGE 17 : 10%

1,000,000.00 or more but less than 2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one percent (1%) in excess of 2,000,000
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Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P11, 500.00.

HON. ENSES : SUGGESTION TO DELETE THIS SECTION

(b) 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.

ADD: PEDDLERS SHUL SECURE A MAYOR'S PERMIT & PAY A TICKET FEES NOT MORE THAN 1K.

READ BY TITA JOE :

Article 2

Other Taxes on Business

(A.) Tax on Mobile Traders

Section 1 - Definition - When used in this Article.

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

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

Section 3 - Time of Payment - The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality.

Section 4 - Administrative Provisions - The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

(B.) Tax on Operators of Public Utility Vehicles

SIN ANSOY :

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

No CHANGES!

Kind of Public Utility	Amount of Fee per Annum	
Air-conditioned buses	Php	3,000.00 per unit
Buses without air conditioning		2,500.00 per unit
Jeepney		1,500.00 per unit
AUVs		1,500.00 per unit
Taxis		2,000.00 per unit
School Transport Service		1,000.00 per unit
Mini" buses		2,000.00 per unit

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

Section 6 - Time of Payment -The tax shall be paid within the first twenty (20) days of January of each year.

(C.) Tax on Ambulant and Itinerant Amusement Operators.

Section 7 - Imposition of Tax- There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

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

Section 8 - Time of Payment- The tax herein imposed shall be payable to the Municipal Treasurer before engaging in such activity.

(D.) Tax on Forest Concessions and Forest Products

Section 9 - Definitions- When used in this Section

(a) **Forest Products** means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the

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associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

(b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 10-Imposition of Tax - There is hereby imposed a tax on forest concessions of forest products at a rate of *Three percent (3.0 %)* of the annual gross receipts of the concessionaire during the preceding year.

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

Section 11 - Time of Payment - The tax and the regulatory fees shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

(E) Tax on Newly-Started Business.

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

Article 3

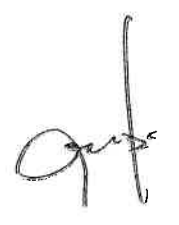

Situs of Tax

Section 1 - Situs of the Tax -

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

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

The Municipality or municipality specifically mentioned in the articles of the incorporation or official registration papers as



being the official address or said principal office shall be considered as the situs thereof.

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

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

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

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

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

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

(b) Sales Allocation.

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

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

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

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

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

- a. Sixty percent (60%) to the Municipality where the factory is located; and
- b. Forty percent (40%) to the Municipality where the plantation is located.

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

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

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

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

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

(c) **Route Sales** - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article 4

Payment of Business Taxes

Section 1 - Payment of Business Taxes

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

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

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

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 1 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

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

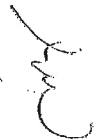
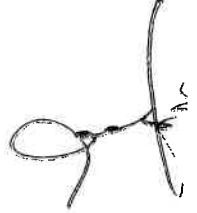
Section 3 - Time of Payment.- The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 4 - Administrative Provisions.

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

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

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



(c) **Invoices or Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (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.

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

(f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of *Fifty Five Pesos (P55.00)*.

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

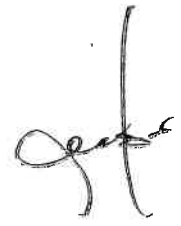
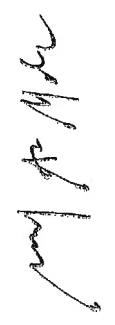
(h) **Retirement of Business.**

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

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

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

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



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

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

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

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

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

Article 5

Presumptive Income Level

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

SCHEDULE OF MINIMUM GROSS SALES OF BUSINESSES		
1.	Sari-Sari Stores Sari-Sari Stores with Liquors & Cigarettes	250,000.00 400,000.00
2.	Retailers	400,000.00
3.	Restaurants	750,000.00
4.	Manufacturers	1,500,000.00
5.	Wholesalers	1,200,000.00
6.	Contractors	2,500,000.00

7.	Pawnshops	1,500,000.00
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)	750,000.00
14.	Tailoring/Dress Shop	800,000.00
15.	Banks	5,000,000.00

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

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

CHAPTER III

PERMIT AND REGULATORY FEES

Article 1

Mayor's Permit Fee on Business

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

Section 2 - Imposition of Fee. - There shall be collected an annual regulatory fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality of Jaro as follows:

EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

A. On Businesses subject to the Tax imposed in Article I, Chapter II, of this Ordinance
nos. 1-113

1.	Retail of Tobacco Leaf Dealer	P 150.00
2.	Wholesale of Tobacco Leaf Dealer	200.00
3.	Tuba Retailer (Within a Sari-Sari Store)	300.00
4.	Wholesale Tuba Dealer	500.00
5.	Retail Dealer in Domestic Fermented Liquor	300.00
6.	Wholesale Dealer in Domestic Fermented Liquor	500.00
7.	Retail Dealer in Foreign Liquor	500.00
9.	Wholesale Dealer in Foreign Liquor	1,000.00
10.	Night & Day Club	2,500.00
11.	Cocktail Lounge/Grill Bars	2,500.00
12.	Theater and Cinema House	2,500.00
13.	Video Karaoke Sing-Along/KTV Bar	2,500.00
14.	Video Show House (Mini-Theater)	500.00
15.	Video CD/Tapes Rental Outlet	200.00
16.	Bowling Inn	1,500.00
17.	Billiard or Pool Hall / MAJONG GAME (1 TABLE ONLY)	1,000.00
18.	Steam Bath, Sauna & Other Similar Establishments	2,000.00
19.	Boxing Contests & Other Similar Activities (per night/day)	2,500.00
20.	Carnival (per contrivance), Maximum of 15 days	2,500.00
21.	Concert Promotions & other Similar Activity (Per Night/day)	2,500.00
22.	Commercial Banks	3,000.00
23.	Rural Bank	3,000.00
24.	Insurance Company	3,000.00
25.	Pawnshops	3,000.00
26.	Finance Investment Company & Savings Bank	3,000.00
27.	Lending Institution	500.00
28.	Money Transfer Services	3,000.00
29.	Board and Lodging House	500.00
30.	Apartment/Whole House /Unit Rental	1,500.00
31.	Subdivision Operator	5,000.00
32.	Rice and Corn Mill	1,500.00
33.	Private Detective or Security Agency & Other Similar Agencies	3,000.00
34.	Ice Cream, Halo-Halo, Popcorn, Barbeque & Refreshment Drink Stands	300.00
35.	Sari-Sari Store	500.00
36.	Meat, Cereal Grinding Services	300.00
37.	Beauty Parlor and Barber Shop	500.00
38.	Copra Dealer (Barangay Level)	2,500.00
39.	Big Scale Copra Dealing	5,000.00
40.	General Merchandizing	3,000.00
41.	Meat Vending → LACKING # 42 to 49	500.00
50.	Fish Vending	500.00
51.	Pedicab Operators	500.00
52.	Hollow Blocks and Other Concrete Products Supplier	1,000.00

Lacking # 8

1,000.00

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EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

53.	Sand and Gravel Seller/Supplier (From Within-LGU)	1,000.00	3,000.00
54.	Auto & Motor Spare Parts Stores	1,000.00	5,000.00
55.	Auto & Motor Repair Shop	2,000.00	
56.	Vulcanizing Shop	400.00	
57.	Welding Shop	1,000.00	
58.	Steel Fabrications/and or Metal Assembly/Works	1,000.00	
59.	Gasoline Stations	5,000.00	
60.	Public Calling Station	500.00	
61.	Light and Sound Services (From inside- LGU)	1,000.00	
62.	Electronic Repair Shop	500.00	
63.	Pharmacy, Drug Store	2,000.00	
64.	Medical, Dental, Consultation Clinic	2,000.00	
65.	Laundry Shop	500.00	
66.	Photo Studio/Picture Developer	500.00	
67.	Video/Filming Services Provider	500.00	
68.	Internet Café/Computer Services	1,000.00	
69.	Food Catering Services/Annual	2,500.00	
70.	Meat Shop (Within Public Market Area)/Annual	2,500.00	
71.	Vegetable Stands/Retailer	300.00	
72.	Fruit Stands/Retailer	300.00	
73.	Food House, Cafes, Cafeterias, Carinderias and Restaurant	500.00	
74.	Photo/Xerox Copying Services	500.00	
75.	Exclusive Producer/Dealer/ Distributors of Cosmetics Products	500.00	
76.	Cooked Vegetable Stand	200.00	
77.	Vegetables, Fruits, Root Crops/Whole Sell/Dealers/Suppliers	300.00	
78.	Light and Sound Services/Provider (From Outside LGU-Seasonal)	300.00	
79.	Sand and Gravel Seller/Supplier (From Outside-LGU-Seasonal/per contract)	500.00	5,000.00
80.	Seller/Supplier of Mixed Concrete Products-(Transit Mixers-From Outside-LGU-Seasonal/Per Contract)	3,000.00	3,000.00
81.	Seller of Liquefied Petroleum Gas (LPG's)	1,000.00	
82.	Commercial Piggery and Poultry Operators	2,000.00	
83.	Commercial Livestock Producer and Other Similar Activity	2,500.00	
84.	Small Scale Livestock Farming	300.00	
85.	Small Scale Egg Production	300.00	
86.	Commercial Inland Fish Ponds	300.00	
87.	Educational/Learning Institution	500.00	
88.	Water Refilling Station	500.00	
89.	Funeral Parlor Services	1,000.00	
90.	Grocery Store	2,000.00	
91.	Commercial Hardware	2,000.00	
92.	Private Inland Resort	2,000.00	
93.	Battery Repair Shop	300.00	
94.	Radiator Repair Shop	300.00	
95.	Palay Buyer (From Within-LGU)	500.00	

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81 STOCKYARD (sand & gravel & other aggregates ex. loadables ^{sell/filling material}) 3,000.00
 Revised Revenue Code of the Municipality of Jaro, Leyte_SBO_MWTL_RRO_nrb_2017 Page 30

note: change the numbering begin from No-81

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

96.	Palay Buyer (From Outside-LGU/Seasonal)	300.00
97.	Auto/Motor Tire Re-Bonding Services	300.00
98.	Auto/Motor Car Wash Services	500.00
99.	Auto/Motor Surplus Dealer and Other Similar Activities	1,000.00
100.	Coco Lumber Processor/Seller	1,000.00
101.	Good Lumber Processor/Seller	2,000.00
102.	Gift Shop	300.00
103.	Terminal Operator	3,000.00
104.	Machine Shop	500.00
105.	Ticketing Office	500.00
106.	Furniture Shop	1,000.00
107.	In-land Mid-Range Hotel Operator	1,000.00
108.	Charcoal Briquetting/Processor	500.00
109.	Flower Shop	300.00
110.	Physical Fitness Gym Operator	500.00
111.	Comedy Bar	1,000.00
112.	Function Hall Services Provider	1,000.00

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

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

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

Enterprise Scale	Asset Limit	Workforce
Micro-Industry	Php 150,000 and below	No specific
Cottage Industries	Above 150,000 to 1.5 M	Less than 10
Small-scale Industries	1.5 M to 15 M	10-99
Medium-scale Industries	15 M to 60 M	100-199
Large-scale Industries	Above 60M	200 or more

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

EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(a) On business subject to graduated fixed taxes. Amount of Fee per Annum.

Classification/Category		Rate of Fee
1.	On Manufacturers/Importers/Producers	
	Micro-Industry	Php1,000.00
	Cottage Industries	1,000.00
	Small-scale Industries	1,000.00
	Medium-Scale Industries	5,000.00
	Large-Scale Industries	25,000.00
2.	On Banks	
	Rural, Thrift and Savings Banks	5,000.00
	Commercial, Industrial and Development Banks	10,000.00
	Universal Banks	10,000.00
3.	On Other Financial Institutions	
	Small	2,000.00
	Medium	3,000.00
	Large	5,000.00
4.	On Contractors/Service Establishments	
	Micro-Industry	1,000.00
	Cottage Industries	1,000.00
	Small-scale Industries	2,000.00
	Medium-Scale Industries	3,000.00
	Large-Scale Industries	5,000.00
5.	On Wholesalers/Retailers/Dealers or Distributors	
	Micro-Industry	1,000.00
	Cottage Industries	1,000.00
	Small-scale Industries	2,000.00
	Medium-Scale Industries	3,000.00
	Large-Scale Industries	5,000.00
6.	On Trans-loading Operations	2,000.00
	Medium	4,000.00
	Large	
7.	Other Businesses	1,000.00
	Micro-Industry	1,000.00
	Cottage Industries	2,000.00
	Small-scale Industries	3,000.00
	Medium-Scale Industries	5,000.00
	Large-Scale Industries	

8. *Business of Retailing Liquid Petroleum Product- Sec. 9 of DOE DC No. 2003-011-10: CERTIFICATE OF COMPLIANCE - The DOE, through the OIMB, shall issue a Certificate of Compliance upon the complete submission of and full compliance by the Retail Outlet owner and/or operator with the requirements provided in the foregoing Sections of this Rule. No Retail Outlet shall operate until a Certificate of Compliance is so secured from the DOE. The owner and/or operator shall be deemed to be engaged in the ILLEGAL TRADING of Liquid Petroleum Products if he/she operates without the Certificate of Compliance and/or violates any of the foregoing Sections.*

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

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

Section 4 - Administrative Provisions. -

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

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

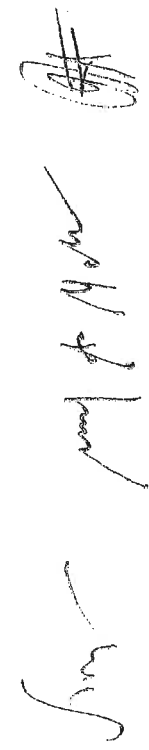
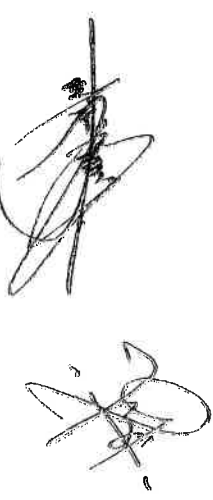
1. For a newly-started business:

(a.) Location sketch of the new business.

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

2. For renewal of existing business permits:

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



Upon submission of the application, it shall be the duty of the 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:

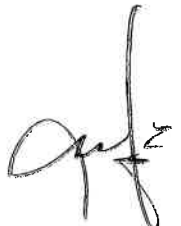
- (1.) Any person who previously violated an ordinance or regulation governing permits granted.
- (2.) Any person whose business establishment or undertaking does not conform to zoning regulations, and safety, health and other requirements of the municipality.
- (3.) Any person who has unsettled tax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

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

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

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

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



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

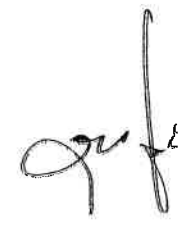
* *The Municipality thru the MTO shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Fifty Pesos (P 150.00).*

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

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

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

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



by the person whose privilege is revoked, until restore by the Sangguniang Bayan.

Section 5 - Rules and Regulations on Certain Establishments.

- (a) On restaurants, cafes, cafeterias, *carinderias*, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, No owner of said establishments shall employ any cook, or food dispenser without a Food 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.

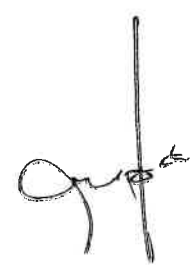
Article 2

Fees for Sealing and Licensing of Weights and Measures

Section 1 - Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 2 - Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

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



KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a) For sealing linear metric measures: -Not over one (1) meter -Measure over one (1) meter	Php 50.00 100.00
(b) For sealing metric measures of capacity: -Not over ten (10) liters -Over ten (10) liters	₱50.00 100.00
(c) For sealing metric instruments of weights: -With capacity of not more than 30 kgs. -With capacity of more than 30 kgs. But not more than 300 kgs. -With capacity of more than 300 kgs/ but not more than 3,000 kgs. -With capacity of more than 3,000 kgs.	₱100.00 200.00 300.00 400.00
(d) For sealing apothecary balances of precision	₱200.00
(e) For sealing scale or balance with complete set of weights -For each scale or balance or other balance with complete set of weights for use therewith. -For each extra weight.	₱300.00 400.00
<i>(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and additional service charge of ₱500.00 for each instrument shall be collected.</i>	

Section 4 - Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 5 - Place of Payment. The fees herein levied shall be paid in the Municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality where he maintains his residence.

Section 6 - Exemptions.

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

Section 7 - Administrative Provisions.

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

destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

Section 8 - Fraudulent Practices Relative to Weights and Measures-
The following acts related to weights and measures are prohibited:

- (a.) For any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected.
- (b.) For or any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected.
- (c.) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully 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 and inspected.
- (g.) For any person engaged in the buying and selling of consumer products or of furnishing services the

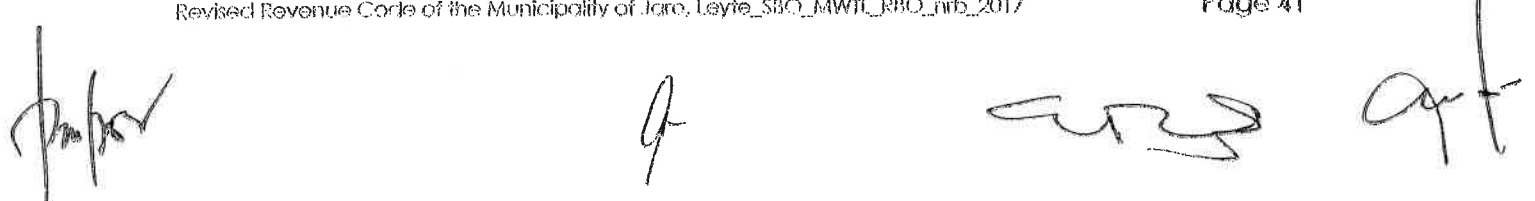
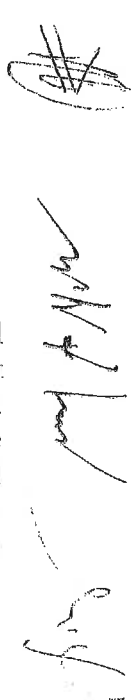
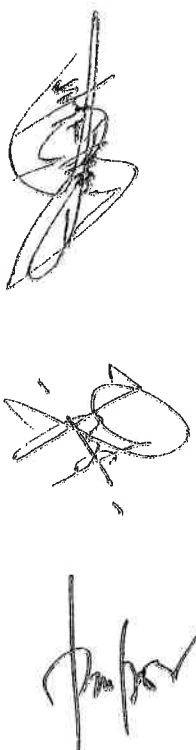
value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

- (h.) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- (i.) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- (j.) For any person to fraudulently give short weight or measure in the making of a scale;
- (k.) For any person, assuming to determine truly the weight or a description of the work to be covered by the permit applied for:
 - (1.) Description and ownership of the lot on which the proposed work is to be done as evidenced by TCT and/or copy of the contract of lease over the lot if the applicant is not the registered owner;
 - (2.) The use or occupancy for which the proposed work is intended
 - (3.) Estimated cost of the proposed work.
- (l.) Measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- (m.) For any person to procure the commission of any such offense abovementioned by another.

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

Section 9 - Penalties.

- (a) Any person who shall violate the provisions of



paragraphs (a) to (f) and paragraph (l) of Section 8 shall, upon conviction, be subject to a fine of not less than Five hundred pesos (P500.00) but not more than One thousand pesos (P1, 500.00) or by imprisonment of not more than one (1) month, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph (g) of Section 8 for the first time shall be subject to fine of not less than one thousand pesos (P2,000.00) or by imprisonment of not less than one (1) month but not more than three (3) months, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 8 shall, upon conviction, be subject to a fine of not less than Two Thousand pesos (P2,500.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

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

Article 3

Building Permit

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

Section 2 - Time and Payment - The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

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

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

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

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more *Two Thousand Five Hundred Pesos (P 2, 500.00)* or by imprisonment of not more than *Three (3) months* or by both at the discretion of the Court. Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

FIRE

[CHECK W/ THE BFP THEIR RATES REGARDING THIS RA]

**Article 4,
Local Regulatory Fees Imposed
By the Bureau of Fire Protection**

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

Particulars	Amount of Fee
(a.) Fire Electrical Installation Clearance	Php. 150.00
(b.) Electrical Inspection Fee/ per:	
(1.) Panel Box per Circuit Breaker	20.00
(2.) Lighting Outlet	20.00
(3.) Convenience Outlet	20.00
(4.) Certification/excerpt copy from the blotters and others.	100.00
(5.) Fire safety and inspection Fee imposed to every establishment computation of fees is 10% of the Annual License or fees imposed by the Local Government Unit.	

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Section 2 - Time and Manner of Payment - The service fees provided under this article shall be paid to the Municipal Treasurer upon application of Fire

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Electrical Installation Clearance prior securing Certification from the Bureau of Fire Protection.

Article 5.

WHOLE ARTICLE 5 (2013)

Permit Fee for Zoning/Locational Clearance

Section 1 - Imposition of Fee - There shall be collected the following fees for the issuance of zoning/Locational clearance.

*

PARTICULAR		AMOUNT OF FEE (Per HLURE Schedule of Fees of 2010)	
I. ZONING/LOCATIONAL CLEARANCE:			
(a.)	Residential Structures: Single or detached, the project cost of which is:		
	(1.) Php. 100,000 and below	Php.	240.00
	(2.) Over 100,000 to P200,000		480.00
	(3.) Over P200,000.00	600 + (1/10 of 1% of cost in excess of 200,000.00) \rightarrow $\$20 + 1/10$ OF 1%	
(b.)	Apartments/Townhouses:		
	(1.) Php. 500,000 and below		1,200.00
	(2.) 500,000 to 2Million		1,800.00
	(3.) Over 2Million	3,500 + (1/10 of 1% of cost in excess of 2M regardless of the number of doors)	
(c.)	Dormitories:		
	(1.) Php. 2 Million and below		3,000.00
	(2.) Over 2 Million	3,000 + (1/10 of 1% of cost in excess of 2M regardless of the number of doors.	
(d.)	Institutional: The project cost of which is:		

280.00
576.00

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DEADLINES!

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNAN SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

	(1.) Php. 2 Million and below	Php. 2,400.00
	(2.) Over 2 Million	2,400 + (1/10 of 1% of cost in excess of 2M)
(e.)	Commercial, Industrial, Agro-Industrial: The project Cost of which is:	
	(1.) Below P100,000	1,200.00
	(2.) Over 100,000 – 500,000	1,800.00
	(3.) Over 500,000 – 1M	2,400.00
	(4.) Over 1M – 2M	3,600.00
	(5.) Over 2 Million	6,000 + (1/10 of 1% of cost in excess of 2M)
(f.)	Special Uses/Special Project: (Gasoline Station, cell sites, slaughter house, treatment plant, etc.)	
	(1.) Below 2 Million	6,000.00
	(2.) Over 2 Million	6,000 + (1/10 of 1% of cost in excess of 2M)
(g.)	Alteration/Expansion (affected areas/ cost of Expansion only)	same as the original application

II. SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957):

(a.)	Approval of Subdivision Plan (including Town Houses)	
	(1.) Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP).	Php 300.00/ha. Or a fraction thereof
	(a.) Inspection Fee	1,200/ha. Regardless of density
	(2.) Final Approval and Development Permit.	2,400/ha. regardless of density
	(a.) Additional Fee on Floor Area of houses & building sold with lot.	2.40/sq. m.
	(b.) Inspection Fee (Projects already inspected to PALC application may not be charged inspection fee)	1,200/ha. regardless of density
	(3.) Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit.

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(4.) Certificate of Registration Processing Fee.	2,400.00
(5.) License to Sell (<i>per saleable lot</i>).	1,800.00
(a.) Additional Fee on Floor Area of houses & building sold with lot	12/sq.m
(b.) Inspection Fee (<i>Projects already inspected to PALC application may not be charged inspection fee</i>)	1,200/ha. regardless of density
(6.) Certification of Completion:	
(a.) Certificate Fee	180.00
(b.) Processing Fee	2,400/ha. regardless of density
(7.) Extension of Time to develop:	
(a.) Processing Fee	420.00
(b.) Inspection Fee (<i>Affected/unfinished areas only</i>)	1,200/ha. regardless of density
(b.) Approval of Condominium Project Final Approval and Development Permit:	
(1.) Processing Fee:	
(a.) Land Area	6.00/sq. m.
(b.) No. of Floors	240.00/floor
(c.) Building Areas	4.80/sq.m.
(d.) Inspection Fee	14.00/sq.m. of GFA
(2.) Alteration of Plan (<i>affected areas only</i>)	Same as final approval & Dev't Permit
(3.) Conversion (<i>affected areas only</i>)	Same as final approval & Dev't Permit
(4.) Certificate of Registration:	
(a.) Processing Fee	2,400.00
(5.) License to Sell:	
(a.) Residential (<i>saleable areas</i>)	14.00/sq.m.
(b.) Commercial/Office (<i>saleable areas</i>)	30.00/sq.m.
(6.) Extension of Time to develop:	
(a.) Processing Fee	420.00
(b.) Inspection Fee (<i>Affected/unfinished areas only</i>)	14.40/sq.m. of GFA
(7.) Certification of Completion:	
(a.) Certificate Fee	Php. 180.00

EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF IARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, IARO, LEYTE ON DECEMBER 14, 2017.

	(b.) Processing Fee	14.40/sq.m. of GFA
III. Project under BP 220:		
(a.)	Subdivision:	
	(1.) Preliminary Approval and Locational Clearance. (PALC):	
	(a.) Socialized Housing	75.00/ha.
	(b.) Economic Housing	180.00/ha.
	(c.) Inspection Fee:	
	(1.) Socialized Housing	200.00/ha.
	(2.) Economic Housing	600.00/ha.
	(2.) Final Approval and Development Permit:	
	(a.) Processing Fee:	
	(1.) Socialized Housing	500.00/ha.
	(2.) Economic Housing	1,200.00/ha.
	(b.) Inspection Fee:	
	(1.) Socialized Housing	200.00/ha.
	(2.) Economic Housing	600.00/ha.
	<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
	(3.) Alteration of plans (affected areas only)	Same as final approval & Dev't Permit
	(4.) Building Permit (floor area of housing unit)	6.00/sq.m.
	(5.) Certificate of Registration:	
	(a.) Application Fee:	
	(1.) Socialized Housing	350.00/ha.
	(2.) Economic Housing	600.00/ha.
	(6.) License to Sell (per saleable lot):	
	(a.) Socialized Housing	20.00/lot
	(b.) Economic Housing	60.00/lot
	(c.) <i>Additional fee on floor area of houses/ building sold with lot.</i>	Php. 2.00/sq.m.

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(d.) Inspection Fee:		
(1.) Socialized Housing		200.00/ha.
(2.) Economic Housing		600.00/ha.
(7.) Extension of Time to Develop:		
(a.) Filing Fee:		
(1.) Socialized Housing		350.00
(2.) Economic Housing		420.00
(b.) Inspection Fee: affected/ unfinished areas only		
(1.) Socialized Housing		200.00/ha.
(2.) Economic Housing		600.00/ha.
(8.) Certificate of Completion:		
(a.) Certification Fee:		
(1.) Socialized Housing		150.00
(2.) Economic Housing		180.00
(b.) Processing Fee:		
(1.) Socialized Housing		200.00/ha.
(2.) Economic Housing		600.00/ha.
(8.) Occupancy Permit:		
(a.) Inspection Fee, (saleable floor area)		2.40/sq.m.
(1.) Socialized Housing		5.00/sq.m.
(2.) Economic Housing		6.00/sq.m.
(b.) Condominium:		
(1.) Preliminary Approval and Locational Clearance. (PALC):		600.00
(2.) Final Approval of Dev't Permit		6.00/sq.m.
(a.) Total Land Area		120.00/floor
(b.) Number of Floor		2.40/sq.m. of GFA
(c.) Building Area		2.40/sq.m. of GFA
(d.) Inspection Fee	Same as final approval & Dev't Permit	
(3.) Alteration of Plant (affected area only)	Php.	600.00

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNTANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIAN SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(4.) Certificate of Registration	6.00/sq.m.
(5.) License to Sell	420.00
(6.) Extension to Develop	2.40/sq.m. of saleable area
(a.) Inspection Fee (2 % of remaining Dev't Cost.)	
(7.) Certificate of Completion:	
(a.) Certification Fee	180.00
(b.) Processing Fee	3.60/sq.m. of GFA
IV. Approval of Industrial/Commercial Subdivision:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	3.60/ha.
(a.) Inspection Fee	1,200.00/ha. regardless of location
(2.) Final Approval & Dev't Permit	6,000.00/ha. regardless of location
(a.) Inspection Fee <i>(Project already inspected for PALC Application may not be charge Inspection fee.)</i>	1,200.00/ha. regardless of location
(3.) Alteration of Plant (affected area only)	Same as final approval & Dev't Permit
(4.) Certificate of Registration	2,400.00
(5.) License to Sell	420.00
(a.) Inspection Fee	2.40/sq.m. of land area
(6.) Extension to Develop	1,200.00/ha. Regardless of location
(a.) Inspection Fee (affected/unfinished areas only.)	420.00
(7.) Certificate of Completion:	1,200.00/ha.
(a.) Industrial	420.00/ha. regardless of location
(b.) Commercial	600.00/ha. Regardless of location
V. Approval of Farm Lot Subdivision:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	240.00/ha.
(a.) Inspection Fee	600.00/ha.
(2.) Final Approval & Dev't Permit	Php. 1,200.00/ha.

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EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(2.) Inspection Fee <i>(Project already inspected for PALC Application may not be charge Inspection fee.)</i>	600.00/ha.
(3.) Alteration of Plant (affected area only)	2,400.00
(4.) Certificate of Registration	600.00/lot
(5.) License to Sell	420.00
(a.) Inspection Fee	1,200.00/lot
(6.) Extension of time to Develop:	
(a.) Inspection Fee (affected/unfinished areas only.)	420.00
(7.) Certificate of Completion:	1,200.00/ha.
(a.) Certification Fee	180.00
(b.) Processing Fee	1,200.00/ha.
VI. Approval of Memorial Park/Cemetery Project/Columbarium:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	
(a.) Memorial Projects	600.00/ha.
(b.) Cemeteries	240.00/ha.
(c.) Columbarium	3,000.00/ha.
(d.) Inspection Fee:	
(1.) Memorial Projects	1,200.00/ha.
(2.) Cemeteries	600.00/ha.
(3.) Columbarium	14.40/sq.m. of GFA
(2.) Final Approval & Dev't Permit:	2.40/sq.m.
(a.) Memorial Projects	1.20/sq.m.
(b.) Cemeteries	240.00/floor
(c.) Columbarium	4.80/sq.m. of GFA
(d.) Inspection Fee: <i>(Project already inspected for PALC Application not be charge Inspection fee.)</i>	6.00/sq.m. of Land Area
(a.) Memorial Projects	1,200.00/ha.
(b.) Cemeteries	600.00/ha.

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EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNTAN SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

	(c.) Columbarium	Php.	14.40/sq.m. of GFA
	(3.) Alteration of Plant (affected area only)	(Same as Final Approval & Dev't. Permit	
	(4.) Certificate of Registration		2,400.00
	(5.) License to Sell:		
	(a.) Memorial Projects		60.00/2.5 sq.m.
	(1.) Apartment Type		24.00/unit
	(b.) Cemeteries		24.00/tomb
	(c.) Columbarium		60.00/vault
	(d.) Inspection Fee:		
	(1.) Memorial Projects		1,200.00/ha.
	(2.) Cemeteries		600.00/ha.
	(3.) Columbarium		420.00
	(6.) Extension of Time to Develop:		
	(a.) Inspection Fee (affected/unfinished areas only.)		
	(1.) Memorial Projects		1,200.00/ha.
	(2.) Cemeteries		600.00/ha.
	(3.) Columbarium		14.40/sq.m. of the remaining GFA
	(7.) Certificate of Completion:		
	(a.) Certification Fee		180.00
	(b.) Processing Fee		
	(1.) Memorial Projects		1,200.00/ha.
	(2.) Cemeteries		600/ha.
	(3.) Columbarium		4.80/sq.m. of GFA
VII. Other Transactions/Certifications:			
(a.)	Application/Request for:		
	(1.) Advertisement Approval		600.00
	(2.) Cancellation/Reduction of Performance Bond.		2,400.00
	(3.) Lifting of Suspended Licenses to Sell.		2,400.00
	(4.) Exemption from Cease and Desist Order.	Php.	180.00

EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(5.) Clearance to Mortgage		1,200.00
(6.) Lifting of Cease and Desist Order.		2,400.00
(7.) Change of Name/Ownership.		1,200.00
(8.) Voluntary Cancellation of CR/LS		1,200.00
(9.) Revalidation of/Renewal of Permit (Condominium)		50% of assessed current processing Fees including inspection fees.
(b.) Other Certification:		
(1.) Zoning Certification.		500-600/ha.
(2.) Certification of Town Plan/Zoning Ordinance Approval.		180.00
(3.) Certification of New Rights/Sales.		180.00
(4.) Certificate of Registration (Form).		180.00
(5.) License to Sell (Form)		180.00
(6.) Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)		180.00
(7.) Others to include the ff:		
(a.) Availability of records/public interest		240.00
(b.) Certificate of "No Records on File"		240.00
(c.) Certificate of with or without CR/LS		240.00
(d.) Certified Xerox copy of documents (report size):		
(1.) Document of five (5) pages or less		35.00
(2.) Every additional page		3.60
(8.) Photo copy of documents		2.40
(9.) Other not listed above		180.00
VIII. Registration of Dealers/Brokers/Salesmen:		
(1.) Dealers/Brokers.		600/ha.
(2.) Salesmen/Agents		240.00
IX. Homeowners Associations:		
(1.) Registration of HOA:		
(a.) Examination/Registration:		
(1.) Articles of Incorporation	Php	780.00

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EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNTANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIAN SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

(2.) By-Laws	780.00
(3.) Books	240.00
(2.) Amendments:	
(a.) Articles of Incorporation	600.00
(b.) By-Law	600.00
(3.) Dissolution of Homeowners Association	600.00
(4.) Certification of the New set of officers	420.00
(5.) Other Certifications	180.00
(1.) Inspection Fee (CMP Project)	600.00/ha.
X. Legal Fees:	
(1.) Filing Fee	1,200.00
(2.) Additional Fee for Claims (for Refund, Damages, Attorney's fees etc.)	
(a.) Not more than 20,000.00	144.00
(b.) Not more than 20,000.00 but less 80,000.00	480.00
(c.) 80,000.00 or more but less than 100,000.00.	720.00
(d.) 100,000.00 or more but less than 150,000.00.	1,200.00
(e.) For each 1,000.00 in excess of 150,000.00	6.00
(3.) Motion for reconsideration	500.00
(4.) Petition for review	2,400.00
(5.) Prayer for Cease and Desist Order	1,000.00
(6.) Pauper-litigants are exempt from Payment of legal fee:	
(a.) Those whose gross income is not more than 6,000.00 per month and Residing within the municipality.	
(b.) Those whose gross income is not more than 4,000.00 per month and residing outside the municipality.	
(c.) Those who do not own real property.	
(7.) Government agencies and its	

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	instrumentalities are exempted from paying legal fees.	
	(B.) Local Government & Government-Owned and Controlled Corporations with or without independent Charters are not exempted from paying legal fees.	
XI. Research/Service Fee (50% Discount for Students):		
(a.)	(1.) Photocopy (Maps; Subd./Condo Plans; presentation size; /for xerox	Php 480.00
	(2.) Hard copy from Diskettes (<i>License to Sell Date</i>)	600.00/diskette plus additional 50.00, rush job.
	(3.) Electronic File (<i>License to Sell available Date</i>)	
	(4.) Electronic File (<i>Land Use Maps Available</i>)	
	(5.) Certified True Copy-Map (Land Use Plan)	
(a.)	Sale of Forms, Publication, etc.	
	(1.) Pro-forma-Articles of Incorporation and By-Laws. /for xerox	480.00
	(2.) Books and other HLURE publications:	
	(a.) CLUP Guidebooks: /for xerox	
	(1.) Volume I - A Guide to CLUP Preparation.	600.00
	(2.) Volume II - A Guide to Sectoral Studies in the CLUP Preparation	540.00
	(3.) Volume III - GIS Cookbook	240.00
	(4.) Volume IV - Planning Strategically	240.00
	(5.) Volume V - Model Zoning Ordinance	180.00
	(b.) PD 957	120.00
	(c.) BP 220	120.00
	(d.) Amendments Rules for HOA Registration And Supervision.	120.00
	(e.) Framework for Governance for HOA	120.00
	(f.) 2009 Rules of Procedures	120.00

Section 2. Time of Payment -The fees in this Article shall be paid to the Municipal Treasurer.

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

Article 6

Permit Fees on Tricycle Operation

Section 1. Definitions - When used in this Article.

- (a) **Motorized Tricycle** is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar having a total of three wheels, commonly known in layman's language as "tricycle".
- (b) **Tricycle Operators** are persons engaged in the business of operating tricycles.
- (c) **Tricycle-for-Hire** is a vehicle composed of a motorcycle fitted with a single-wheel side car operated to render transport services to the general public for a fee.
- (d) **Motorized Tricycle Operator's Permit (MTOF)** is a document granting a license/and or permit to a person, natural or juridical, allowing him/her to operate tricycles-for-hire over a specified zones.
- (e) **Zone** is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

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section 1.*

Section 2. Imposition of Fees - There shall be collected an annual regulatory fee/s for the operation of tricycle-for-hire.

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

PARTICULAR	Amount of Fee
1. Regulatory/Other fees:	
• For the first five (5) units FOR EACH UNIT	Php 700.00 (Per Unit)
• For each additional unit in excess of 5	100.00 (Per Unit)
2. Fare adjustment fee for fare increase	200.00
3. Filing fee for amendment of MTOF	500.00

(not to be paid for motor vehicle)
Section 3. Time of Payment.

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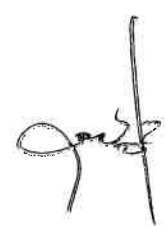
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- (a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon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

Section 4. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- (b) The Sanggunian of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; in accordance with the LTO rules, regulations and issuances determine, fix, prescribe or periodically adjust fares or rates for the services provided in a zone after a public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every 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 YEARS]**
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carriers **insurance** sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan, copy furnished to the MTO;



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

[EXCEPTIONS]

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

ADD ANOTHER ARTICLE # 7

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

REGARDING HABALOX

* FOLLOW THE FORMAT OF TRICYCLE ARTICLE 6

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.

₱ 10.00

₱ 9.00

The official rate to be initially adopted shall be a minimum fee of Eight Pesos (₱ 8.00) plus two pesos (₱ 2.00) per km. in excess of four (4.0) km. distance which is pursuant with the enactment

of the prescribed fare structure for the zone by the Sangguniang Bayan. ANOTHER SENTENCE: THIS RATE IS NOT APPLICABLE WITHIN THE POPULATION OR PROPER OF THE MUNICIPALITY. Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

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

(e) For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby as follows:

- Municipal Mayor Chairman
- Municipal Vice-Mayor Vice-Chairman
- SB Chairman Committee on Trade, Commerce and Industry and Transportations Member
- SB Chairman Committee on Ordinances And Legal Matters, Laws Member
- SB Chairman Committee on Peace and

- Order and Public Safety Member
- Municipal Treasurer (MTO) Member
- Municipal Health Officer (MHO) Member
- President of the Tricycle Operators And Drivers Member
- Local Chief of Police (PNP) Member
- Municipal Licensing Officer Member
- President of Local Business Organization Member
- One (1) Member from the academic
- One (1) Member from the Religious Sector
- At least Three (3) Members from the NGO's CSO's; PO'S
- LTO-Regional Director or his/her Duty Authorized Representatives

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

Article 8

Permit Fees on Pedaled Tricycle

Section 1. Imposition of Fee - There shall be collected regulatory fees from the owner of a Pedaled Tricycle or otherwise known as PD-Cab for hire operated within the Municipality.

PARTICULAR	Amount of Fee
Regulatory/Other fees:	
1. Fee for first five (5) units EACH UNIT	Plate 500.00
2. For each additional unit in excess of 5 Units	100.00 (Per Unit)
2.1. For Plate Number and/or stickers	250.00
Filing fee for issuance of permit to drive	500.00

Section 2. Permit to Drive - Operators of PD-Cab-for-hire shall employ drivers with duly a issued permit to drive by the Local Government Unit.

Section 3. Time of Payment - The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20)

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days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 4. Administrative Provisions -

- (a) A plate Number and/or sticker shall be provided by the local government upon payment of the necessary fees.
- (b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the maker and brand of the tricycle, the name and address of the owner and the number of the permit plate.

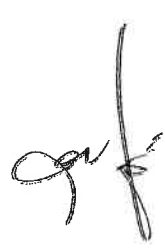

Article 9

Franchise Fee, Mayor's Permit Fee for Cockpit Owners/Operators/Licensees/Promoters and Cockpit Personnel

Section 1. Definitions. - When used in this Article:

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

Section 2. Imposition of Fees. - There shall be collected the following regulatory fees from the operation of the cockpit:



(A) Franchise Fee, Business Permit and Filing Fees:

	PARTICULAR	Amount of Fee
(a)	From the cockpit operator/owner/licensee:	
	1. Franchise Fee for a maximum of 5 years PER YEAR (EVERY YEAR)	Php 100,000.00
	2. Annual cockpit business permit	5,000.00
	3. Application/filing fee	1,000.00
(b)	Mayor's Permit from cockpit personnel:	
	1. Promoters/hosts	Php 2,000.00
	2. Pot Manager	2,000.00
	3. Referee	1,000.00
	4. Bet Taker/"Kristo"/"Llamador"	1,000.00
	5. Bet Manager/"Maciador"/"Kasador"	1,000.00
	6. Cashier	1,000.00
	7. Derby Matchmaker	1,000.00
	8. Gaffer	1,000.00

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

	Cockfight Category	Amount of Fee
(a)	Ordinary	Php 20,000.00 100 soltada
(b)	Pintakasi	50,000.00 2000 soltada 150
(c)	Derby	150,000.00 5000 soltada 300

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

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

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Section 3. Time and Manner of Payment.

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

~~d. FRANCHISE FEE SHALL BE PAID UPON THE GRANT OF~~
Section 4. Administrative Provisions - ~~THE FRANCHISE.~~

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



above-mentioned personnel unless he has registered and paid the fee herein required.

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

Section 5. Applicability Clause - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game Fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article 0

Special Permit Fee for Cockfighting

Section 1. Definitions - When used in this Article:

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

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

KINDS OF COCKFIGHTING EVENTS	Amount of Fee
(a.) Special cockfights (Pintakasi)	Pbp 500.00 1,000/day
(b.) Special Derby	500.00 2,000/day
(c.) Assessment for Promoters:	
Two-cock Derby	4 ₱,000.00
Three-cock Derby	6 ₱,000.00
Four-cock Derby	8 ₱,000.00
Five-cock Derby	10 ₱,000.00

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Section 3. Exclusions - Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed in Section 2.

Section 4. Time and Manner of Payment - The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

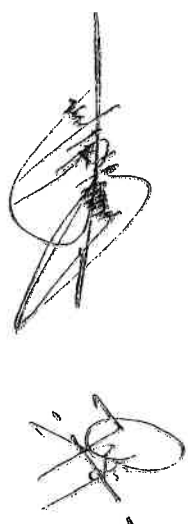
Section 5. Administrative Provisions --

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

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

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

(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.



TO BE CONTINUED
9/13/23

Article 10.11
Permit Fee on Occupation or Calling Not Requiring Government Examination

Section 1. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of their occupation or calling not requiring government examination within the Municipality as follows:

	OCCUPATION OR CALLING	Rate of Fee Per Annum
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	NON ELIGIBLE P1p 1,000.00 300.00
(b)	On employees and workers in commercial establishments (like: saleslady/sales boy) who cater or attend to the daily needs of the inquiring or paying public.	300.00
(c)	On employees and Workers in food or eatery establishment	300.00
(d)	On employees and workers in night or night and day establishment	300.00
(e)	All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, such as but not limited to animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, 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, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder, embalmer, Chainsaw operator, coconut/good lumber cutter (Gabasero) Butchers, Large cattle Stunner (Euthanasia).	300.00

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Section 2. 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 3. 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:

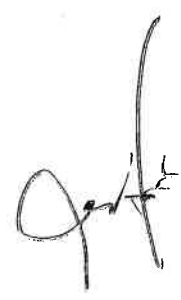
(1) Employees or workers in battery charging shops, blacksmith; construction and / or repair shops of motor vehicles; carpentry shop; construction jobs during the period of construction; glass and glassware stores; handicraft manufacturing; hollow blocks and other concrete products; machine shops, repair shops of whatever kind and nature; rope and twine factories; sash factories; upholstery shops; vulcanizing shops and welding shops.

(2) Employees and workers in commercial establishment; delivery and messengerial services; funeral parlors; janitorial services; junk shop; hardware; pest control services; printing and publishing; service station; slaughter-house; warehouses; and parking lots.

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

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

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



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

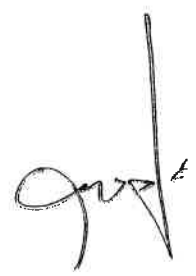
(d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 2.

Section 4. Time and Manner of Payment - The fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. *Employer shall advance the fees to the Municipality for its employees.*

Section 5. Surcharge for Late Payment - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due; such surcharge shall be paid at the same time and in the same manner as the tax due.



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

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

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

Section 6. Administrative Provisions -

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

Article 13. 12

Registration and Transfer Fees on Large Cattle And Other Domesticated Animals

Section 1. Definition - For purposes of this Article, "large cattle includes a two-year old horse, carabao, cow or other domesticated animals.

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

REGISTRATION AND TRANSFER		Amount of Fee Proposed amount	
(a)	For Certificate of Ownership	Php	300.00
(b)	For Certificate of Transfer		250.00
(c)	For Certificate of Private Branding		200.00

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350.00
300.00
10 CHANCE

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SECTION 3

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

Sec. 3

ANOTHER

SECTION 4 STOCKYARD OF PIGS

Section 3. 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 4. Administrative Provisions -

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of 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 5. 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 12, 13

Fees on Impounding of A stray Animals

Section 1. Definition - When used in this Article.

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

Section 2. Imposition of Fee – There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	Amount of Fee	
(a) Large Cattle	Php	500.00
(b) All other animals		200.00

no change. *NO CHANGES*

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

Section 4. Administrative Provisions –

- (a) For purposes of this Article, the Barangay Tanod of the Municipality is hereby authorized to apprehend and impound astray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for seven (7) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within seven (7) days after the date of impounding shall be sold at public auction under the following procedures:
 1. The Municipal Treasurer shall post notice for three (3) consecutive days in three conspicuous (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder.

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Within three days (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within the fourteen days (14) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

OFFENSES		Amount of Fee
(a)	First offense	Php 200/day
(b)	Second offense	300/day
(c)	For the third offense and each subsequent offense	500/day

NO CHANGE!



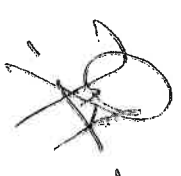
In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

Article 16, 14




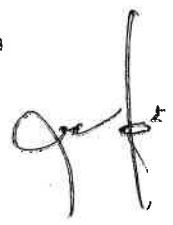
Cart or Sledge Registration Fee

Section 1. Imposition of Fee. - There shall be collected a registration fee of one hundred fifty pesos (P150.00) per annum for each animal drawn cart or sledge used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

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

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Section 3. Administrative Provisions. –

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

Article 14.15

Permit Fee on Caretela or Calesa

Section 1. Imposition of Fee. – There shall be collected a permit fee of One Hundred Fifty Pesos (P 150.00) per annum for each *Calesa* or *Caretela* used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

Section 2. Time and Manner of Payment. – The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of each year. For newly acquired *calesas* or *caretelas*, the fee shall be payable within twenty (20) days after acquisition.

Section 3. Administrative Provisions. –

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

Article 15.16

Permit Fee for Agricultural Machinery And Other Heavy Equipment

Section 1. Imposition of Fees – There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality.

KINDS OF MACHINERY & EQUIPMENT		Rate of Fee Per Annum	
(a)	Hand Tractors	Php	100.00
(b)	Light Tractors		300.00
(c)	Heavy Tractors		500.00
(d)	Bulldozer		500.00

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FUEL OIL & DISBURSEMENTS SHOULD BE COLLECTED

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(e)	Forklift	500.00	NO CHANGE
(f)	Heavy Graders	500.00	1,500
(g)	Light Graders	500.00	1,000
(h)	Mechanized Threshers	100.00	500
(i)	Manual Threshers	200.00	NO CHANGE
(j)	Cargo Truck	500.00	1,000
(k)	Dump Truck	500.00	1,500
(l)	Road Rollers	700.00	1,500
(m)	Pay loader	700.00	1,500
(n)	Prime movers/Flatbeds	700.00	1,500
(o)	Backhoe	700.00	1,500
(p)	Rock Crusher	700.00	3,000
(q)	Batching Plant	700.00	3,000
(r)	Transit/Mixer Truck	700.00	1,500
(s)	Crane	700.00	1,500
(t)	Other agricultural machinery or heavy equipment not enumerated above (ex. grain dryer, palay harvester)	500.00	1,000

Section 2. Time and Manner of Payment – The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

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

Article IV

Permit and Inspection Fee on Machineries and Engines

Section 1. Imposition of Fee – There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

KINDS OF MACHINERIES & ENGINES		Rate of Fee Per Annum	
(a) Internal combustion engines			
1.	2Hp and below	Php	200.00
2.	5Hp and below but not lower than 3Hp		200.00

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3.	10Hp and below but not lower than 5Hp	200.00	500
4.	14Hp and below but not lower than 10Hp	200.00	500
5.	Above 15Hp	200.00	500
(b) Other stationary engines or machines			
1.	3Hp and below	100.00	100
2.	5Hp and below but not lower than 3Hp	100.00	100
3.	10Hp and below but not lower than 5Hp	100.00	200
4.	14Hp and below but not lower than 10Hp	100.00	200
5.	Above 14Hp	100.00	200
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).			

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

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

Article 17.8

Regulatory Fee and Permit Fee for the Storage of Flammable and Combustible Materials

Section 1. Imposition of Fee – There shall be collected an annual regulatory fee and permit fees for the storage of combustible materials at the rates as follows:

I. KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIAL/per annum		Rate of Fee/Annum
a. Storage of gasoline, diesel, fuel, kerosene and similar products.		
1.	500 to 2,000 liters	Php 500.00
2.	2,001 to 5,000 liters	1,000.00
3.	5,001 to 20,000 liters	15,000.00
4.	20,001 to 50,000 liters	20,000.00
5.	50,001 liters to 100,000 liters and above	25,000.00

b.	Storage of cinematographic film	500.00
c.	Storage for combustible, flammable or explosive substance not mentioned above (Ex. fire cracker seller/ and or manufacturers)	1,000.00
II. Other Regulatory Fees (Gasoline Stations) not mentioned above/ per Unit/ per quarter:		
1.	Calibration fee	500.00
2.	Pump Fee	100.00
3.	Filling Fee	100.00
4.	Inspection Fee	200.00
5.	Validation Fee	1,000.00
6.	Certification Fee	1,000.00

Section 2. Time of Payment – The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3. Administrative Provisions –

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

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

Article 18 19

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

Section 1. Imposition of Fee – Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

PURPOSE	Rate of Fee
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1.	For construction (Heavy Equipment)/per unit/per day	Php	100.00
2.	Haulers /per unit/per day		50.00
3.	Other Similar Heavy Equipments/ per unit/per day		100.00

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

Section 2. Time of Payment - The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

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

ENGINEERING

Article 19.20 → ENGINEERING OFFICE is required to look for the charges in the estimate

Permit Fee for Excavation

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

KINDS OF EXCAVATION		Amount of Fee	
a.	For crossing streets with concrete pavement.		1,000.00
1.	For crossing concrete pavement (minimum area 2.00 x 600m., (12 sq. m.))	Php	1,000.00
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)		1,000.00
b.	For crossing streets with asphalt pavement.		
1.	Minimum fee		1,000.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)		500.00
c.	For crossing the streets with gravel pavement:		
1.	Minimum fee		500.00
2.	Additional fee for each linear meter crossing the		100.00

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	streets (minimum width of excavation, 0.80m)	
d.	For crossing existing curbs and gutters resulting in damage	1,000.00
e.	Additional fee for two hundred pesos (200.00) per day of delay in excess of excavation period provided in the Mayor's permit	200.00

Section 2 - Basis of Assessment:

(A)

- A. Character of occupancy or use of building/structure
- B. Cost of construction
- C. Height

(B)

Regardless of the type of 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 1.0.

On Fixed Cost of Construction per Sq. Meter.

LOCATION	GROUP		
	A,B,C,D,E,G,H,I	F	J P
Municipality	P 10,000	P 8,000	6,000

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

(a) Division A-1.

Area in sq. meters	Fee per sq. meter
Original complete construction up to 20.00 sq. meters	Php. 2.00
Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
Above 20.00 sq. meters to 50.00 sq. meters	3.40
Above 50.00 sq. meters to 100.00 sq. meters	4.80
Above 100.00 sq. meters to 150.00 sq. meters	6.00
Above 150.00 sq. meters	7.20

Therefore area bracket is 3.a.iv.

Fee = P 4.80/sq. meter

Building Fee = 75.00X4.80 = P 360.00

(b) Division A-2.

EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

Area in sq. meters	Fee per sq. meter
Original complete construction up to 20.00 sq. meters	Php 3.00
Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
Above 20.00 sq. meters to 50.00 sq. meters	5.20
Above 50.00 sq. meters to 100.00 sq. meters	8.00
Above 150.00 sq. meters	8.40

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

Area in sq. meters	Fee per sq. meter
Up to 500	Php 23.00
Above 500 to 600	22.00
Above 600 to 700	20.50
Above 700 to 800	19.50
Above 800 to 900	18.00
Above 900 to 1,000	17.00
Above 1,000 to 1,500	16.00
Above 1,500 to 2,000	15.00
Above 2,000 to 3,000	14.00
Above 3,000	12.00

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

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

Area in sq. meters	Fee total sq.

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EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

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	meter	
First 500 sq. meters at P 23.00	Php 11,500.00	11,500.00
Next 100 sq. meters at P 22.00	2,200.00	22,000.00
Next 100 sq. meters at P 20.50	2,050.00	20,500.00
Next 100 sq. meters at P 19.50	1,950.00	19,100.00
Next 100 sq. meters at P 18.00	1,800.00	18,000.00
Next 100 sq. meters at P 17.00	1,700.00	17,000.00
Next 100 sq. meters at P 16.00	8,000.00	80,000.00
Next 100 sq. meters at P 15.00	7,500.00	75,000.00
Next 100 sq. meters at P 14.00	14,000.00	140,000.00
Next 100 sq. meters at P 12.00	2,400.00	24,000.00
Total Building Fee	Php 53,100.00	531,000.00

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

Area in sq. meters	Fee per sq. meter
Up to 500	Php 12.00
Above 500 to 600	11.00
Above 600 to 700	10.20
Above 700 to 800	9.60
Above 800 to 900	9.00
Above 900 to 1,000	8.40
Above 1,000 to 1,500	7.20
Above 1,500 to 2,000	6.60
Above 2,000 to 3,000	6.00
Above 3,000	5.00

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

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



(D) Electrical Fees:

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

(a) Total Connected Load (kVA).

	FEE
I. 5 kVA or less	Php 200.00
II. Over 5 kVA to 50 kVA	200.00 + 20,000/kVA
III. Over 50 kVA to 300 kVA	1,000.00 + 10,000/kVA
IV. Over 300 kVA to 1,500	3,600.00 + 5.00/kVA
V. Over 1,500 kVA to 6,000	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 local schedule.

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

	FEE
I. 5 kVA or less	Php 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 1,500	720.00 + 1.00/kVA
V. Over 1,500 kVA to 6,000	1,920.00 + 0.50/kVA
VI. Over 6,000 kVA	4,170.00 + 0.25/kVA

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

(c) Pole/Attachment Local Plan Permit.

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

This applies to designs/installations within the premises.

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

Use of Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	Php 15.00	Php 15.00
Commercial/Industrial	60.00	35.00
Institutional	30.00	12.00

(e) Formula for computation of fees.

The total fees shall be the sum of *Section 2.D to 02.D.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. Be forfeited.

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I. Refrigeration (cold storage) per ton or fraction thereof	Php 40.00
II. Ice Plants per ton of fraction thereof	60.00
III. Packaged/Centralized Air Conditioning system up to 100 tons per tons	90.00
IV. Every ton of fraction thereof above 100 tons	40.00
V. Window Type air conditioners per unit	50.00
VI. Mechanical Ventilation per kW or fraction thereof of blower or _____, metric equivalent	40.00
VII. In a certain of AC/REF system locate 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.	

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(E) Plumbing Fees

- (a) **Installation Fees**, one (1) unit composed of: one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with three (3) ordinary traps, *2 faucets and 1 shower head, & partial part thereof shall be charged as that of the part of a whole "UNIT".* *₱2400*

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(b) Every fixture in excess of one unit.

I.	Each water closet	Php	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 stop 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 _____		4.00
VII.	Each dental _____		4.00
VIII.	Each gas-fixed 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		2.00
XIII.	Each fixed-type sterilizer		2.00

(d) Each water meter P 2.00.

I.	12 to 25 mm Ø		8.00
II.	Above 25 mm Ø		10.00

(e) Construction of septic tank, applicable in all Groups.

I.	Up to 5.00 cu. Meters of digestion chamber		24.00
II.	Every cu. Meters of fraction thereof in excess of 5.00 cu. Meters		7.00

(F) Electronic Fees.

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

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- (b) Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/ relay radio and broadcasting communication stations, communications center, switching centers.
- (c) Controls center, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, global positioning and personnel/ vehicle locations - ~~Php 1,000.00~~, dispensing machines, telephone booths, pay phones, coin charges, location or directions finding system, photography and reproduction machines, x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronics or electrically - controllers apparatus or devices, whether located indoor or outdoor - **Php 10.00 per unit.**
- (d) Electronics and communications used for connections and terminations of voice, data, computer (including workstations, server, routers, etc.) audio, video, or any form of electronic and communications services, irrespective of whether a user terminal is connected - **Php 2.40 per outlet.**
- (e) Station/terminal/control point/ port/ central or remote panels/ outlets for security and alarm systems (including watchman system, burglar alarm, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early - detection system, smoke detectors, etc.) sounds reinforcement/ background, music/paging/conference systems and the like CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems. Building automation, management system and similar types of electronic or electronically - controlled installations whether a user terminal is connected - **Php 2.40 per terminal.**
- (f) Studios, auditoriums, theaters, and similar structures for radio and TV broadcasting, recording, audio/video reproduction/simulation and similar activities. - **Php 1,000.00 per location.**

REFERS TO
4-7. ELECTRONIC
FES ITEMS
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- ✓ (g) Antenna towers/masts or other structures for installation of any electronic and/ or communications transmission/reception. *Php 1,000.00 per structure.*
- ✓ (h) Electronic or electronically - controlled indoor and outdoor sinkages and display system, including monitors, multi-media signs, etc. *Php 50.00 per unit.*
- (i) Poles and attachment.
- (j) Per attachment (to be paid by any entity who attaches to the pole of others) - *Php 20.00*
- ✓ (k) Other types of electronics or electronically - controlled device, apparatus, equipment, instrument or units not specifically identified above - *Php 50.00*

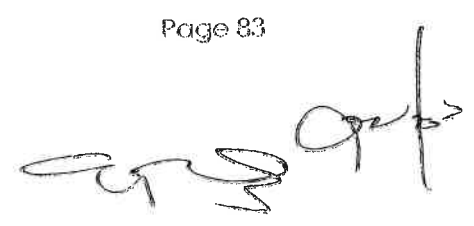
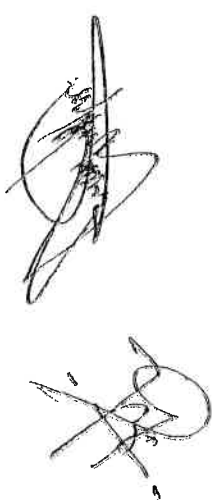
(G) Accessories of the Building/ structure fees.

- (a) All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Section 2 C. a to C. d of this schedule).
- (b) Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty - *five centavos (Php 0.25) per cu. meter* above 8.00 meters. The height shall be measured from the ground level to the bottom of the roof slab or the top of girths, whichever applies.
- (c) Bank and Records Vaults with interior volume up to 20.00 cu. meters - *Php 20.00*
- (d) In excess of 20.00 cu. meters - *Php 3.00*
- A. **Swimming Pools, per cu. meter of fraction thereof.**

- (a) GROUP A Residential - *Php 3.00*
- (b) Commercial/ Industrial GROUP B, E, F, G - *Php 36.00*
- (c) Social Recreational/ Institutional GROUPS C, D, H, I - *Php 24.00.*

(d) 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.

(e) Swimming pool shower rooms/ locker rooms:



- a. Per unit of fraction thereof - ~~Php 60.00~~
 - (b) Residential GROUP A - 6.00
 - (c) GROUP B, E, F, G - 18.00
 - C. GROUP C, D, H** 12.00
- B. Construction of firewall separate from the building.**

- a. Per sq. meter or fraction thereof - ~~Php 3.00~~
- b. Provided that the minimum fee shall be - 48.00

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

Use or Character of Occupancy	Self- Supporting	Trilon (Guyed)
I. Single detached dwelling units	Php 500.00	150.00
II. Commercial/ Industrial (Group B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
a. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
III. Educational/Recreational/Institutional (Group C, D, H, I) up to 10.00 meters in height	1,800.00	120.00
a. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00

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

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

(H) USE OF GROUP B, E, F and G.

- (a) Smokes Stacks, up to 10.00 meters in height, measured from the base - ~~Php 240.00~~.
- 1. Every meter or fraction thereof in excess of 10.00 meters - ~~Php 12.00~~.
- (b) Chimney up to 10.00 meters in height, measured from the base - ~~Php 48.00~~.

1. Every meter or fraction thereof in excess of 10.00 meters - **Php 2.00.**
- A. Construction of Commercial/ Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas - **Php 48.00**
- B. Construction of Industrial Kilo/ Furnace, per cu. meter or fraction thereof of volume - **Php 12.00.**
- C. Construction of reinforced concrete or steel tanks or above ground GROUP A and B, up to 2.00 cu. meters - **Php 12.00.**
 1. Every cu. meter or fraction thereof in excess of 2.00 cu. meters - **Php 12.00.**
 2. For all other than Groups A and B up to 10.00 cu. meters - **Php 480.00.**
- D. Construction of Water and Waste Water Treatment Tanks: (including Sedimentation and Chemical Treatment Tanks) per cu. meter of volume - **Php 7.00.**

CONSTRUCTION OF REINFORCED CONCRETE OR STEEL TANKS FOR (A) COMMERCIAL/INDUSTRIAL USE.

1. Above ground up to 10.00 cu. meters - **Php 480.00.** Every cu. meter or fraction thereof in excess of 10.00 cu. meters - **Php 480.00.**
 2. Underground up to 20.00 cu. meters - **Php 540.00.** Every cu. meter or fraction thereof in excess of 20.00 cu. meters - **Php 24.00.**
- A. Pull-outs and Reinstallation of Commercial/ Industrial Steel Tanks:
1. Underground, per cu. meter or fraction thereof of excavation- **Php 3.00.**
 2. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank - **Php 3.00.**
 3. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Paragraph (H.C) above.
- B. Booths, Kiosks Platforms, Stages and the like, per sq. meter or fraction thereof floor area:
1. Construction of permanent type-**Php 10.00.**
 2. Construction of temporary type-**Php 5.00.**
 3. Inspection of knock - down temporary type, per unit- **Php 24.00.**
- C. Construction of building and other accessory structures within cemeteries and memorial parks:

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

(J) ACCESSORY FEES.

A. Establishment of line and grade, all sides fronting or abutting streets, estero, river and creeks, first 10.00 meters - *Php 24.00.*

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

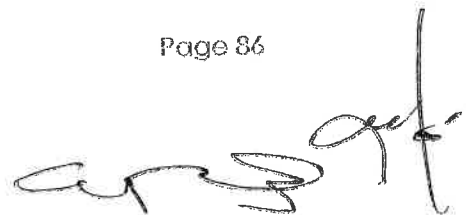
B. Ground Preparation and Excavation Fees.

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

- a. Inspection and Verification Fee-*Php 200.00.*
- b. Per cu. meter of excavation-*Php 3.00.*
- c. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit-*Php 50.00.*
- d. Per cu. meter of excavation for foundation with basement-*Php 4.00.*
- e. Excavation other than foundation or basement, per cu. meter-*Php 3.00.*
- f. Encroachment of footings or foundations of building/structures to the public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment- *Php 250.00.*

C. Fencing Fees-Lineal meter or fraction thereof - *Php 3.00.*

1. In excess of 1.80 meters in height, per lineal meter or fraction thereof - *Php 4.00.*



2. Made of indigenous materials, barbed, chicken or hog wires, per lineal meter – *Php 2.40.*

D. Construction of Pavements, up to 200.00 sq. meters – *Php 24.00.*

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

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

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

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

1. Up to 10.00 meters in length – *Php 150.00.*

2. Every lineal meter or fraction thereto in excess of 10.00 meters – *Php 12.00.*

H. Signage Fees.

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

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

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

Type of Sign Display	Business Signs	Advertising Signs
Neon	<i>Php</i> 36.00	52.00
Illuminated	24.00	38.00 36.00
Others	15.00	24.00
Painted-On	5.00	18.00

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

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

I. Repair Fees.

1. Alteration/renovation/improvement on vertical dimensions of buildings/ structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups- *Php 5.00*.
2. Alteration/renovation/improvement on horizontal dimensions of buildings/ structures, such as flooring, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups-*Php 5.00*.
3. Repairs on buildings/ structures in all Groups costing more than five thousand pesos (*Php 5,000.00*) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor).

J. Raising of Buildings/ structures Fees.

1. Assessment of fees for rising of any buildings/ structures shall be based on the new usable area generated.
2. The fees to be charged shall be as prescribed under Section 2.C.a. to Section 2.C.e of this schedule, whichever Group applies.

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

1. Buildings in all Groups sq. meter floor area - *Php 3.00*.

2. Building System/ Frames or portion thereof per vertical or horizontal dimensions, including fences - *Php 4.00.*
3. Structures of up to 10.00 meter in height - *Php 800.00.*
 - a. Every meter or portion thereof in excess of 10.00 meters - *Php 50.00.*
4. Appendage up to 3.00 cu. meter/unit- *Php 50.00.*
 - a. Every cu. meter or portion thereof in excess of 3.00 cu. meters - *Php 50.00.*
5. Moving fee, per sq. meter of area of building/ structure to be moved- *Php 3.00.*

(K) CERTIFICATE OF USE OR OCCUPANCY (Table 1.0 for fixed costing).

A. Division A-1 and A-2 Buildings

1. Costing up to *Php 150, 000.00 - Php 100.00.*
2. Costing more than P 150, 000.00 up to P 400, 000.00- *Php 200.00.*
3. Costing more than P 400, 000.00 up to P 850, 000.00- *Php 400.00.*
4. Costing more than P 850,000.00 up to P 1,200, 000.00- *Php 800.00.*
5. Every million or portion thereof in excess of P 1,200, 000.00 - *Php 800.00.*

B. Division B-1/ E- 1, 2, 3/ F- 1/ G-1, 2, 3,4, 5/ H- 1, 2, 3, 4/ and 1-1 Buildings:

1. Costing up to P 150, 000.00 - *Php 200.00.*
2. Costing more than P 150, 000.00 up to P 400, 000.00- *Php 400.00.*
3. Costing more than P 400, 000.00 up to P 850, 000.00- *Php 800.00.*
4. Costing more than P 850, 000.00 up to P 1, 200, 000.00- *Php 1, 000.00.*
5. Every million or portion thereof in excess of P 1, 200, 000.00- *Php 1, 000.00.*

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

1. Costing up to P 150, 000.00 - *Php 150.00.*
2. Costing more than P 150, 000.00 up to P 400, 000.00- *Php 250.00.*

3. Costing more than P 400, 000.00 up to P 850, 000.00-
Php 600.00.
4. Costing more than P 850, 000.00 up to P 1, 200, 000.00- *Php 900.00.*
5. Every million or portion thereof in excess of P 1, 200, 000.00 - *Php 800.00.*

D. Divisions J-1 Buildings/ structure.

- Land: Use conformity
Architectural Presentability
Structural Stability
Sanitary and Health Requirements
Fire - Resistive Requirements

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

1. Appendages of up to 3.00 cu. meters/ unit-
Php 150.00, ^{up}
2. Floor area, to 100.00 sq. meters - *Php 120.00.*
3. Above 100.00 sq. meters up to 200.00 sq. meters-
Php 240.00.
4. Above 200 sq. meters up to 350.00 sq. meters -
Php 30.00. **480.**
5. Above three hundred 350.00 sq. meters up to 500.00 sq. Meters - *Php 720.00.*
6. Above 500.00 sq. meters up to 750.00 sq. meters-
Php 960.00.
7. Above 750.00 sq. meters up to 1, 000.00 sq. meters-
Php 1, 200.00.
8. Every 1, 000.00 sq. meters or its portion in excess of 1, 000.00 sq. meters- *Php 1, 200.00.*

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

1. First class cinematography or theaters-*Php 1, 200.00.*
 2. Second class cinematography or theatre-*Php 720.00.*
 3. Third class cinematography or theatres-*Php 520.00.*
 4. Bleachers, Gymnasium and the like-*Php 720.00.*
- C. Annual plumbing inspection fees, each plumbing unit-*Php 60.00.*
- D. Annual Electrical Inspection Fees:
1. A onetime electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
 2. Annual Inspection fees are the same as in Section K.C.
- E. Annual Mechanical Inspection Fees:
1. Refrigeration and Ice Plant, per ton:
 - a. Up to 100 tons capacity - *Php 25.00.*
 - b. Above 100 tons up to 150 tons - *Php 20.00.*
 - c. Above 150 tons up to 300 tons - *Php 15.00.*
 - d. Above 300 tons up to 500 tons - *Php 10.00.*
 - e. Every ton or fraction thereof above 500 tons-*Php 5.00.*
 2. Air Conditioning System: Window type air conditioners, per unit - *Php 40.00.*
 3. Packaged or centralized air conditioning system:
 - a. First 100 tons, per ton - *Php 25.00.*
 - b. Above 100 tons up to 150 ton - *Php 20.00.*
 - c. Every ton or fraction thereof above 500 tons - *Php 8.00.* *See*
 4. Mechanical Ventilation per unit, per kW
 - a. Up to 1 kW - *Php 10.00.*
 - b. Above 1 kW to 7.5 kW - *Php 50.00.*
 - c. Every kW above 7.5 kW - *Php 20.00.*
 5. Pressurized Water Heater, per unit- *Php 120.00.*

pk

Above 150 tons up to 300 tons
Php 15.00

Above 300 tons up to 500 tons
500 tons - Φ 10.00

6. Automatic Fire Extinguishers, per sprinklers head- *Php 2.00.*
 7. Water ~~Pumps~~ and Sewage pumps for buildings/structures for commercial/ industrial purposes, per kW.
 - a. Up to 5 kW - *Php 55.00.*
 - b. Above 5 kW to 10 kW - *Php 90.00.*
 - c. Every kW or fraction thereof above 10 kW - *Php 2.00.*
 8. Power piping for gas, steam etc. per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher- *Php 120.00 12.00*
 9. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,
 - a. Per unit, up to 10 kW - *Php 100.00.*
 - b. Every kW above 10 kW - *Php 3.00*
 10. Other machineries and/or equipment for commercial/ industrial/ institutional use not elsewhere specified per unit:
 - a. Up to ½ kW - P 8.00
 - b. Above ½ km up to kW - *Php 23.00.*
 - c. Above-1-kW up to 3 kW. - *Php 55.00.* *c. Above 1kw up to 3kw P39*
 - e. Above 5 kW up to 10 kW - *Php 30.00.*
 - f. Every kW above 10 kW or fraction thereof - P 4.00
 11. Weighing Scale Structure, per ton or fraction thereof- *Php 30.00.*
 12. Testing/Calibration of pressure gauge, per unit- *P 500.00.* *2400*
 - a. Each Gas Meter, tested proved and sealed, per gas meter - *Php 500.00.* *30.00*
- NOTE: The specifications of the gas meter shall be:
- a. Manufacturer
 - b. Serial Number
 - c. Gas Type
 - d. Meter Classification/Model
 - e. Maximum Allowable Operating Pressure - psi (kPa)
 - f. Hub Size - mm (inch)
 - g. Capacity - m³/hr. (ft³/hr)

13. Every mechanical ride inspection, etc., used in amusement centers or fairs, such as ferris-wheel, and the like, per unit - ~~Php 50.00.~~ **300.00**

F. Annual Electronics inspection fees shall be the same as the fees in Section 2.G above.

(L) CERTIFICATIONS:

- a. Certified true copy of building permit - ~~Php 50.00.~~
- b. Certified true copy of Certificate of Use/ occupancy- ~~Php 50.00.~~
- c. Issuance of Certificate of Damage- ~~Php 50.00.~~
- d. Certified true copy of Certificate of Damage- ~~Php 50.00.~~
- e. Certified true copy of Electrical Certificate- ~~Php 50.00.~~
- f. Issuance of Certificate of Gas Meter Installation- ~~Php 50.00.~~
- g. Certified true copy of Certificate of Operation- ~~Php 50.00.~~
- h. Other Certifications - ~~Php 50.00.~~
 1. With floor area up to 20.00 sq. meters - ~~Php 50.00.~~
 2. With floor area above 20.00 sq. meters up to 500.00 sq. meters - ~~Php 240.00.~~
 3. With floor area above 500.00 sq. meters up to 1, 000.00 sq. meters- ~~Php 360.00.~~
 4. With floor area above 1, 000.00 sq. meters up to 5, 000.00 sq. meters- ~~Php 480.00.~~
 5. With floor area above 5, 000.00 sq. meters up to 10, 000.00 sq. meters - **Php 200.00.**
 6. With floor area above 10, 000.00 sq. meters- ~~Php 2, 400.00.~~

A. Division J- 2 Structures:

1. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal buildings of which they are accessories.
2. Aviaries, aquariums, zoo structures and the like: same rates as for Section K.d. above
3. Towers such as for Radio and TV transmissions, cell sites, sign (ground or roof type) and water tank

Notes: (Art de XX - Revision #)

supporting structures and the like in any location shall be imposed fees as follows:

- a. First 10.00 sq. meters of height from the ground- **Php 300.00.**
- b. Every meter or fraction thereof in excess of 10.00 meters- **Php 50.00.**

B. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected- **Php 5.00.**

added to per for 11, (b)

(M) ANNUAL INSPECTION FEES:

A. Divisions A-1 and A-2:

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

Section 2. Time and Manner of Payment- The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

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

Section 3. Administrative Provisions-

- a. No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the Municipal streets of Jaro, Leyte unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- b. The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

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

Article 20. 21

Permit Fee on Circus and Other Parades

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

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

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

Section 4. Administrative Provisions. -

- (a) Any persons who shall hold a parade within this Municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
- (b) The Local Chief of Police of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article 21. 22

Permit Fee for the Conduct of Group Activities

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

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KINDS OF ACTIVITY	AMOUNT OF FEE
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	Per day Php 500.00
2. Dances	500.00
3. Coronation and ball	500.00
4. Promotional sales	1,000.00
5. Other group activities	500.00

Section 2. Time of Payment - The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

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

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

Article 22. 23

Permit Fee on Film-Making

Section 1. Imposition of Fee - There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this Municipality.

KINDS OF ACTIVITY	Rate of Fee per Filming
a. Commercial movies	Php 5,000.00
b. Commercial advertisements	5,000.00
c. Documentary film	1,000.00
d. Videotape coverage	500.00
e. Documentary film COMMERCIAL USE	1,000.00

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

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ASSESSOR'S FEES

3. **Time and Manner of Payment** - The fees shall be paid to the assessor at the time the request, written or otherwise, for the copy of any Municipal record or document is made.

Article 2.

Assessor's Fees

Section 1. **Imposition of Fees** - There shall be collected the following fees from every person requesting for copies of official records and documents from the Assessors' Offices of this Municipality

Services/ Documentary Request	Rate
1. Certified True Copy of Tax Declaration	Php 100.00
2. Certification Fee	100.00
3. Annotation Fee	150.00
4. Verification Fee	100.00
5. Cancellation of Assessment Fee	100.00
6. Ocular Inspection Fee	250.00
7. Revision of Tax Declaration Fee	200.00
8. Transfer of Ownership Service Fee	200.00
9. Request for Issuance of a New Tax Declaration Fee	200.00
10. Request for an additional or extra copy of an Authenticated Certification, Tax Declaration and (other assessment record or legal documents as may be allowed)	20.00
11. Subdivision/Consolidation of Lot/s Fee (Per Parcel):	
Residential Land	250.00
Commercial Land	250.00
Agricultural Land:	
Below One (1) hectare	250.00
Above One (1) hectare	300.00
Industrial Land:	
Below One (1) hectare	1,000.00
Above One (1) hectare	1,500.00

50% in cash

part total for cancellation of...
 Notice of...
 Miscellaneous...
 Advance...

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16. Consolidation of T.D
 Two (2) lots - 300.00
 Three (3) lots - 400.00
 Four (4) lots - 500.00
 Five (5) lots - 1,200.00

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LOCAL CIVIL REGISTRY FEES

OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN
 WANGGUNIYAN SESSION HALL, LEGISLATIVE BUILDING, JARO,
 IYITE ON DECEMBER 14, 2017.

Machine Fee (Structures and	
300,000 below	350.00
300,000 above	500.00

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

Section 3. 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 3 *Maam Jhiela*
Local Civil Registry Fees *Om no res Terato*

Section 1. Imposition of Fees -- There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following:

4.5.24
Stand here

A. Marriage Related Fees:

1.	Application fee	Php 200.00	<i>X</i>
2.	License fee	100.00	<i>X</i>
3.	Solemnization fee	600.00	<i>X</i>
4.	Family Planning/marriage counseling certificate fee	300.00	<i>X</i>
	Application for marriage license with foreign part	500.00	<i>X</i>
	Reconstruction of marriage contract	200.00	<i>X</i>
	Bachelorhood Certification	100.00	<i>X</i>
	Verification fee	100.00	<i>X</i>

B. Birth Related Fees:

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EXCEPRT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

2.	Adoption	Php 1,000.00	X
3.	Filing fee of petition for correction of clerical or typographical error.	1,000.00	
	For change of first name or nickname	3,000.00	
	For indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of Charge	
	Petition for R.A. 10172	3,000.00	
	Service fee for migrant petition for CCE.	500.00	
	Service fee for migrant petition for change of first name	1,000.00	
4.	Legal separation or divorce	1,000.00	X
5.	Naturalization	1,000.00	X
6.	Annulment of marriage, declaration of absolute nullity of marriage, court order setting aside the decree of legal separation.	1,000.00	
7.	Voluntary Emancipation of Minor	500.00	X
8.	Court Decision Recognizing or Acknowledging Natural Children or Impugning or Denying Such Recognition	500.00	X
9.	Judicial Determination of Paternity Affiliation	500.00	X
10.	Court Decision or Order on the Custody of Minors and Guardianship	500.00	X
11.	Aliases	500.00	X
12.	Repatriation or Voluntary Renunciation of Citizenship	500.00	X
13.	Civil Interdiction	500.00	X
14.	Declaration or presumptive death of the absent spouse; judicial declaration of absence	500.00	X
15.	Compulsory recognition of child; voluntary recognition of illegitimate child	500.00	X
16.	Appointment of guardian; termination of guardianship	500.00	X
17.	Judicial determination of filiations	500.00	X
18.	Judicial determination of the fact of reappearance of absent spouse, if disputed	500.00	X

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EXCEPRT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

19.	Naturalization certificate; cancellation of naturalization certificate	Php 500.00	
20.	Separation or revival of property rights	500.00	
21.	Emancipation of minor orphan	500.00	
22.	Affidavit of Reappearance	100.00	
23.	Acknowledgement	100.00	
24.	Acquisition and ratification of Artificial Insemination	500.00	
25.	Authorization and Ratification to Contract Marriage	500.00	
26.	Option to elect Philippine citizenship	500.00	
27.	Partition and distribution of properties of spouses; child's presumptive legitimacy	500.00	
28.	Marriage settlement and any modification thereof	500.00	
29.	Repatriation document	500.00	
30.	Voluntary emancipation of minor	500.00	
31.	Waiver of rights, interest on absolute community of property	500.00	
32.	Other similar registerable instruments	500.00	
33.	Registration of legal instruments	100.00	

Note: [According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change of first name or nickname without the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees: ~~P 1,000.00~~ for the correction of clerical error, ~~P 2,000.00~~ for the change of first name. It would seem, therefore, that the adjustment of rates for the registration of the civil status of persons, e.g., legitimation, adoption, annulment of marriage, divorce/legal separation, and naturalization, to rates along those authorized for change of name would be justified.]

Section 2. Exemptions – The fee imposed in this Article shall not be collected in the following cases:

- a. Issuance of certified copies of documents for official use at the request of a competent court or other government

agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

- b. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c. Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 3. Time of Payment. – The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

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

Article 4.

Police Clearance Fee

Section 1. Imposition Fee. – There shall be paid for each police clearance certificate obtained from the Local Chief of Police/Station Commander of the Philippine National Police of this Municipality the following fees:

PURPOSE OF CLEARANCE		Amount of Fee
1.	For employment, scholarship, study grant and other purposes not hereunder specified	Php 200.00
2.	For change of name	200.00
3.	For application for Filipino Citizenship	1,000.00
4.	For passport or Visa application	250.00
5.	For firearms permit application	2,000.00
6.	For PLEB clearance	200.00
7.	For Business License	200.00
8.	Issuance of excerpt on blotter	200.00

Section 2. Time of Payment – The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

POLICE CLEARANCE

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Article 5.

Sanitary Inspection Fee

Section 1. Imposition of Fee – There shall be collected the following annual fees from each business establishment in this Municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

ESTABLISHMENTS		Amount of Fee
1.	For house for rent	Php 100.00 150.00
2.	For each business, industrial, or agricultural establishment:	
	a. With an area of 25 sq. m. or more but less than 50 sq. m.	120.00 120.00 150.00
	b. With an area of 50 sq. m. or more but less than 100 sq. m.	140.00 140.00 210.00
	c. With an area of 100 sq. m. or more but less than 200 sq. m.	160.00 160.00 240.00
	d. With an area of 200 sq. m. or more but less than 500 sq. m.	200.00 200.00 280.00
	e. With an area of 500 sq. m. or more but less than 1000 sq. m.	240.00 240.00 320.00
	f. With an area of 1,000 sq. m. or more	300.00 300.00 380.00

Section 2. Time of Payment – The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 3. Administrative Provisions:

- a. The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
- b. The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

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Article 6 .

Service Fees for Health Examination -10 CHANGES

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

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

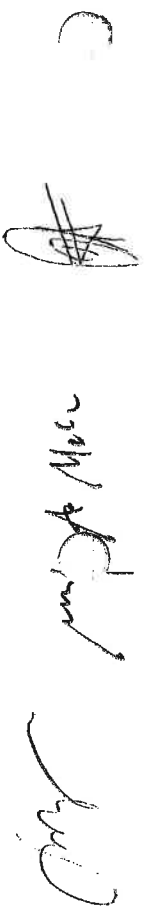
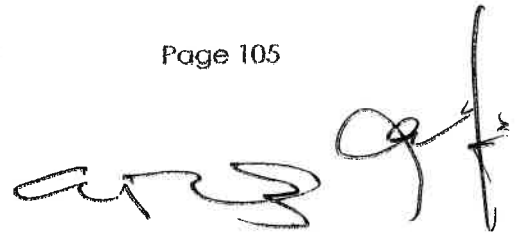
Section 2. Time of Payment - The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued. - 2/10

Section 3. 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, night clubs, Video Karao-K Bars Stand-Up Comedy Bars, which to include dance instructors, cooks, bartenders, waiters, waitresses, Utility Personnel, etc.
4. Tonsorial and beauty establishments to include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments to include masseurs, massage clinic/sauna bath attendants, etc.
6. Hotel, motels, apartment for rent, lodging houses, boarding houses and other similar businesses.

(b.) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo



physical and medical examinations have been issued the necessary medical certificates.

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

Section 4. Penalty. A fine of **Two Thousand Five Hundred Pesos (P2, 500.00)** shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article 7.

Service Fee for Garbage Collection

Section 1. Imposition of Fee. – There shall be collected from **every owner or operator of a business establishment** an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS		Amount of Fee Per Annum
1. Manufacturers, Millers, Assemblers, Processors and Similar Business:		
a.	Not more than 100 cu. m.	Php 200.00
b.	More than 100 cu. m.	200.00
2. Hotels, Apartments, Motels and Lodging Houses:		
a.	Not more than 100 cu. m.	200.00
b.	More than 100 cu. m.	200.00
3. Restaurants, Day and Night Clubs, Cafes and Eateries and Similar Businesses:		
a.	Not more than 50 cu. m.	200.00
b.	More than 50 cu. m.	200.00
4. Hospitals, clinics, laboratories and similar business establishments:		
Note: Joint DENR-DOH Admin. Order No. 02, S. 2005 dated August 24, 2005 (Policies and Guidelines on effective and proper handling, collection, transport, treatment, storage and disposal of health care wasters.)		

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a.	Not more than 10 cu. m.	200.00	200.00
b.	More than 10 cu. m.	200.00	200.00
5. Movie houses and Retailers:			
a.	Not more than 10 cu. m.	200.00	200.00
b.	More than 10 cu. m.	200.00	200.00
6. Other business not mentioned above:			
a.	Not more than 10 cu. m.	200.00	200.00
b.	More than 10 cu.m.	200.00	200.00

7. ~~HOUSEHOLD RESIDENTS SHOULD PAY ₱100.00 FEE~~

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

Section 3. Administrative Provisions:

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

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Article 8.

Dog Vaccination Fee

Section 1. Imposition Fee - There shall be collected from every owner of the dog a vaccination fee of **Five Hundred Pesos (P 500.00)** for every dog vaccinated within the territorial jurisdiction of this Municipality.

FREE RABIES VACCINE
RABIES CLINIC

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

Section 2. Time of Payment - The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Municipal Veterinarian.

Section 3. Administrative Provisions:

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

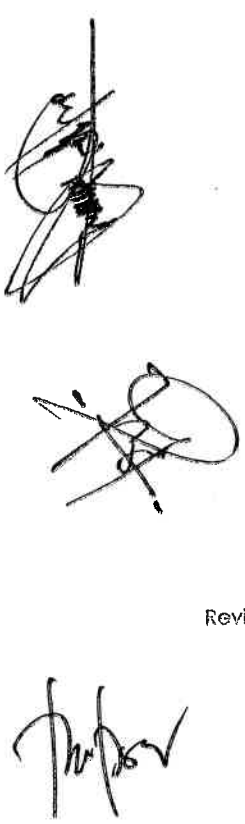
a. Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.

b. During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority. (It becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

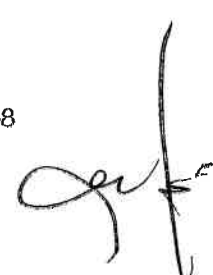
2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

a. Owners name, address and telephone number if any

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



9



- 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 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 (1).

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

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

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



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

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 4. Penalty - Any dog owner who fails to abide by any of the provisions under this Article shall be subjected to a fine of **Two Thousand Five Hundred (P2, 500.00) Pesos** without prejudice to the provision of Section 3 (7).

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

HEALTH

**CHAPTER V.
MUNICIPAL CHARGES**

Notes: Mr. ...
for ...
etc.

Article 1.

Municipal Health Office Service Fees

Section 1. Imposition of Municipal Hospital Service Fees- The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Health Office (MHO):

KINDS OF SERVICES		AMOUNT OF FEE
1.	Medical Fees:	
	A. In Patient- Non- Phil Health/Birthing Facility:	
	1. Ward Room	Php 200.00/day
	2. Delivery Room	500.00/day
	3. Normal Delivery (excluding medicine) Delivery fee with OB kit.	2,500.00

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	4. Aircon Room	Php	700.00	
	5. Private Room without aircon		300.00	
	B. Medical/Physical Certificate Fees:			
	1. Medico Legal <i>Legal hearing outside municipality</i>		75.00	100.00
	2. Physical Injury		75.00	100.00
	3. Medical Certificate/Sick Leave		75.00	100.00
	4. Medical Certificates/Students		20.00	10.00
	5. Health Certificate/LGU Employees		50.00	100.00
	6. For Employment w/o laboratory results		75.00	
	7. For employment with lab results		100.00	100.00
	8. Autopsy Report <i>Post mortem</i>		100.00	100.00
	9. Medical Certificate/Maternal Leave		75.00	100.00
	10. Return to service		75.00	100.00
	11. Sanitary permit		60.00	200.00
	12. Certificate/Pre-Marriage Counseling		50.00	100.00 / <i>cf. HCR</i>
	C. Ambulance Fees:			
	1. Within the Municipality		Free	
	2. Outside the Municipality		500.00/Diesel	1000.00
	3. Outside the province		3,500.00(minimum)	
	4. Oxygen		100.00/hour	
2.	Dental Services			
	1.Extraction-per tooth (including anesthesia)		100.00	
	2. Temporary filling - per tooth		200.00	
	3. Permanent filling - per tooth		200.00	
3.	Blood Chemistry:			
	a. Glucose (FB/RBS)	Php	120.00	

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	b. Fasting Blood Sugar	120.00	300
	c. Blood Urea Nitrogen (BUN)	120.00	
	d. Cholesterol	200.00	
	e. HDL	60.00	
	f. Creatinine	150.00	
	g. Uric Acid	150.00	
	h. SGOT	120.00	
	i. SGPT/ALT	120.00	150.00
	j. BUA	150.00	200.00
	k. Triglycerides	200.00	
	l. Uric Acid	120.00	
	m. LDL	60.00	
4.	Hematology:		
	a. Complete Blood Count (CBC)	50.00	300.00
	b. Hemoglobin/Hemotocrit	50.00	
	c. Platelet Count	60.00	
	d. Blood Typing	50.00	100.00
	e. Determination:		
	1. WBC, Different Count	50.00	
	2. RBC Count	50.00	
	3. ESR	160.00	
	4. Bleeding/Clotting Time	300.00	
	5. Thrombocyte Count	50.00	
	6. Malaria Detection	50.00	
	7. Parasitology	50.00	
	8. Routine Analysis	50.00	100.00
	9. Blood Banking	50.00	
	10. ABO-RH Testing	50.00	
	11. Cross Matching	50.00	100.00
	12. Immunology	50.00	

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EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

	13. Widal Test	50.00
	14. Bacteriology	50.00
	15. Acid Fast Stain Smear (TB, Leprosy)	50.00
	16. Gram Stain Smear	50.00
	17. IUD	50.00
	18. Pap Smear	50.00
5.	RAPID TEST:	
	a. HBSAG	350.00
	b. Pregnancy Test	150.00
	c. Dengue Duo	1,500.00
	d. RPR	300.00
	e. ECG	500.00
6.	MICROBIOLOGY:	
	a. AFB Exam	50.00
	b. New Born Screening (Non-Phil Health)	650.00
7.	CLINICAL MICROSCOPY:	
	a. Urinalysis	50.00
	b. Stool Exam	50.00
8.	GENERAL SURGICAL DRESSING:	
	a. Suturing of wound:	
	1. Small- suturing	100.00
	2. Medium circumcision	200.00
	3. Large Incision and drainage catheter and NGT insertion	200.00
	4. Circumcision wound debridement	500.00
	5. Ingrown-toenail ment	500.00
	6. Ear Irrigation	200.00
	7. wound dressing	100.00

Section 2. Time and Manner of Payment – The fees herein shall be paid upon application or after the extension of service. ***“In no case shall deposit be required in emergency cases requiring immediate attention”.***

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

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

Article 2.

Rentals of Personal and Real Properties

Owned by the Municipality

(Rentals to be based at full cost pricing)

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

Item	KINDS OF PROPERTY	Rate of Rental (specify if annual, monthly, weekly or daily)
1.	Land Only (per sq.m): a. Located in commercial/industrial area b. Located in residential area c. others	Php 50.00/day 30.00/day 30.00/day
2.	Building (per square meter of floor area): a. Located in commercial/industrial area b. Located in residential area c. others	3,500.00/month 3,500.00/month 3,500.00/month
3.	Heavy Equipment: a. Loader b. Backhoe c. Dump truck	3, 000/hr. 2, 500/hr. 2,000/day/Excluding gasoline /diesel

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EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIAN SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

	d. Farm Tractor	2,500/day/Excluding gasoline /diesel
3.	Other Municipal Equipment:	
	a. Generator (30 kVA)	1,000/day/Excluding gasoline /diesel.
	b. Concrete Mixer	500.00/day/Excluding gasoline /diesel

Section 2. Time of Payment. - The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article 3.

Charges for Parking

- NON. CAL. (ADU) TRUCKS, CABS
THEY WILL BE TOLDED
FEES AND RATES

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

NATURE		ANNUAL RATES DAILY RATES	
I. Day Parking Rates:			
a. Vehicle Type:			
	1. Tricycle motor (per day)	Php	10.00
	2. Private Cars and Service Vehicles (per day)		50.00
	3. Passenger Jeepney (per day)		30.00
	4. Cargo Trucks/Delivery Vans (max. 4hrs)		100.00
	5. Passenger Bus (max. of 1 hr.)		150.00
2. Overnight Parking Rates			
a. All types of vehicles:			
	1. Daily		100.00
Note: Each barangay shall assist the Municipal government in ensuring compliance by car-owning residents with the night-parking regulation and			

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shall correspondingly receive a fifty percent (50%) share of the fees collected from its area of jurisdiction.

3) Towing Fee of **Three Hundred Pesos (P300.00)** and impounding fee of **One Hundred Pesos P100/day** shall be collected from owners of vehicles who shall violate this Article.

(ALTERNATIVE RATE STRUCTURE :)

NATURE	Annual/Daily Rates
A) For the first five (5) hours	
a. Passenger buses or cargo trucks	Php 50.00
b. Mini buses or jeepneys	50.00
c. Cars	20.00
d. Tricycle	5.00 (fixed)
e. Other vehicles	50.00
B) For each succeeding hour or a fraction thereof:	
a) Passenger buses or cargo trucks	15.00
b) Mini buses or jeepneys	10.00
c) Cars	5.00
d) Tricycle	2.50
e) Other vehicles	15.00
C) Overnight Parking Rates:	
1. All types of vehicle:	
a. Annual	10,000.00
b. Daily	100.00
D) Towing fee of Three Hundred Pesos P 300.00 and impounding fee of Hundred Pesos P100/day shall be collected from owners of vehicles who shall violate this Article.	

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

Article 4. - ANSINT

Charges for Use of Waterworks System

Section 1. Imposition of Charges - The fees and charges provided herein shall be collected for the water service rendered by the Local Government Unit- Waterworks System (LGU-WS).

	KINDS OF SERVICE	RATE OF FEES
a.	Application fee for connection with waterworks system.	Php 3, 500.00/
b.	Installation for the cost of excavation on crossing Barangay streets. 1. Earth and gravel excavation 2. Asphalt road 3. Cemented road	500.00 1, 000.00 1, 000.00
c.	For metered service: 1. Minimum charge for not more than 10 cu. m./month 1. Residential service 2. Commercial service 3. Industrial service 2. For every cubic meter in excess of 10 cu. m 1. Residential service 2. Commercial service 3. Industrial service	100.00 150.00 250.00 12.00 16.00 18.00
d.	For unmetered service: 1. Flat Rate consisting of one (1) faucet only (fixed): 1. Residential service/month 2. Commercial service/month 3. Industrial service/month	150.00 250.00 1,000.00
e.	Re-installation fee	500.00
f.	Tapping Fees: 1. For one-half inch (1/2") diameter 2. For one-half inch (1") diameter	100.00 150.00

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3. For one-half inch (1 1/2") diameter	250.00
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Section 2. Time of Payment. – The water rental is due and payable to the Office of the Municipal Treasurer within the first *Ten (10) days* of the following month.

Section 3. Administrative Provisions-

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

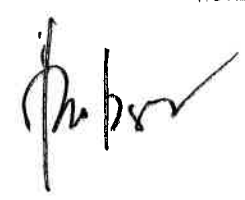
b. A cash deposit of **One Thousand Five Hundred Pesos (P 1,500.00)** shall be required of every customer/applicant before the initial service is rendered. It shall answer for any unpaid due and demandable water charges rendered in accordance with the foregoing rates which shall automatically be charged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

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

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

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

If the testing of the meter is upon the request of the customer and the test discloses that the water meter is defective, corresponding adjustments shall be made and no fee shall be charged to the customer. If no defect is found in the meter, then the customer shall pay to the LGU-WS, **Fifty Pesos**



(P 50.00) for every five-eighth (5/8") and three-fourth inch (3/4") of water meter and Seventy Five Pesos (P75.00) per every meter bigger than the above.

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

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

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

g. Every multi-door apartment shall have separate water service connection and separate water meter for every occupant or lessee therein.

CHAPTER VI.

TOLL FEES OR CHARGES

ARTICLE I.

REGULATORY FEES ON SAND AND GRAVEL EXTRACTION

Section 1. Imposition of Tax – There shall be collected regulatory 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 Jaro, Leyte with the following rates to wit:

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

CLASSIFIED P2
LARGE SCALE 1000, 500
SMALL SCALE 20,000.0

Section 2. Time and Manner of Payment – The regulatory fees imposed in this article shall be paid to the Municipal Treasurer before any owner or driver or owner of motor vehicles shall be allowed to extract sand and gravel or conduct quarrying activity within the municipality of Jaro, Leyte. Monitor

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

1. *The permit from the Provincial Government presented shall always specify the total number of truckloads and the total volumes in cubic meter to be extracted.*

2. *The Municipal Mayor shall assign personnel to monitor and record the number of truckloads have been extracted daily with the instruction to immediately stop the quarrying activities once the total number of truckloads and the corresponding specified volumes contained in the permit have been met and transported.*

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

ARTICLE 2.

REGULATORY FEES FOR LARGE CATTLE

Section 1. Imposition of Tax – There shall be collected regulatory fee transporters of large cattle passing through, and for using the road networks of the Municipality of Jaro, Leyte in the amount of **Two Hundred Pesos (P 200.00) per head.** ~~Two Hundred Pesos (P 250.00)~~

Section 2. Time and Manner of Payment – The regulatory fees imposed in this article shall be paid to the Municipal Treasurer or any of his/her duly authorized representative upon demand at any entrance and exit points within the Municipality.

Sec. 3. Administrative Provision.

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

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

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

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

CHAPTER VII.

ARTICLE I.

2% PER ANNUM

COMMUNITY TAX - FIXED

Section 1. Imposition of Tax – There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 2. Individuals liable to Community Tax – Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of **One Thousand (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 (Php 5.00) Pesos** and an annual additional tax of **One Peso (P1.00)** for every **One Thousand Pesos (P1,000.00)** of income regardless of whether from business, exercise of profession or from property which in no case shall exceed **Five Thousand Pesos (Php 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. 3. Juridical Persons Liable to Community Tax– Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of **Five Hundred Pesos (Php 500.00)** and an additional tax, which in no case, shall exceed **Ten Thousand Pesos (Php 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 (Php 2.00) 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 (Php 2.00) Pesos.**

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

Sec. 4. Exemption. - The following are exempted from the Community Tax:

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

Section 5. Place of Payment - The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6. Time of Payment: Penalties for Delinquency:

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

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

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

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

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

Section 8. Presentation of Community Tax Certificate on Certain Occasions -

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

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

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

c. The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each



year, in which case, the certificate issued for the preceding year shall suffice.

Section 9. Collection and Allocation of Proceeds of the Community Tax -

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

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

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

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

CHAPTER VIII.

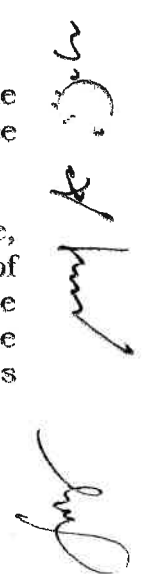
GENERAL ADMINISTRATIVE PROVISIONS

Article 1.

Collection and Accounting of Municipal Taxes And Other Impositions

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

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



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

Section 4. Surcharge for Late Payment. – Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

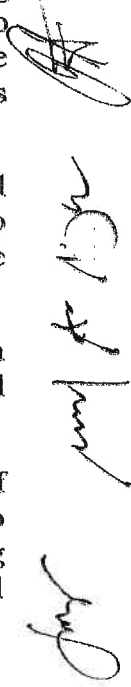
Section 6. Collection. – Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

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

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

Section 8. Record of Persons Paying Revenue. – It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall, as far as practicable, establish and



keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 9. Accounting of Collections – Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

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

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

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

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

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

Article 2.

Civil Remedies for Collection of Revenues

Section 1. Local Government's Lien. – Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative

or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 2. Civil Remedies. – The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

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

Section 3. Distraint of Personal Property – The remedy by distraint shall proceed as follows:

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

b. Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects Distrainted, a copy of which signed by himself shall be left either with the owner or person from

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

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

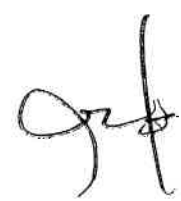
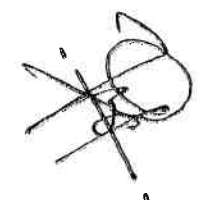
d. Release of Distrainted Property upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects Distrainted shall be restored to the owner.

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

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

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

f. Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold.



The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative.

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

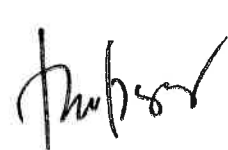
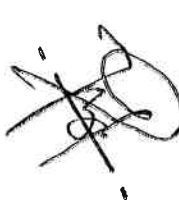
g. Levy on Real Property. After the expiration of the time required paying the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a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

The Levy shall be 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



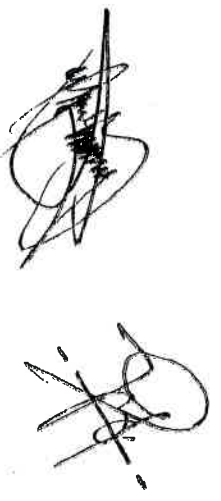
he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

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

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

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



advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

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

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

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

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

l. Purchase of Property by the Municipal for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the



Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court.

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

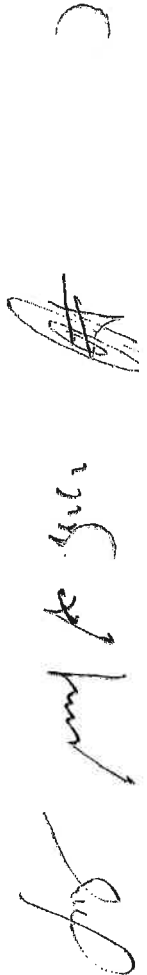
m. Resale of Real Estate Take for Taxes, Fees or Charges. The *Sangguniang Bayan* may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the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

n. Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

o. Further Dstraint or Levy. The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

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

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment.
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation.



3. His necessary clothing, to include of all his family members.
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (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. Any material or article forming part of a house or improvement of any real property.

Article 3.

Taxpayer's Remedies

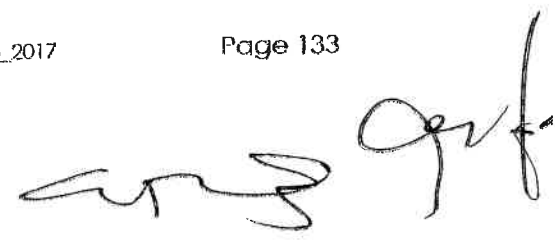
Section 1. Periods of Assessment and Collection -

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

b. In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

c. Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

d. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:



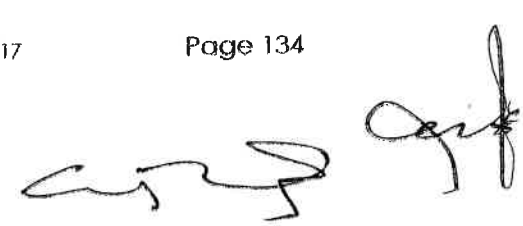
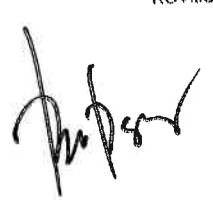
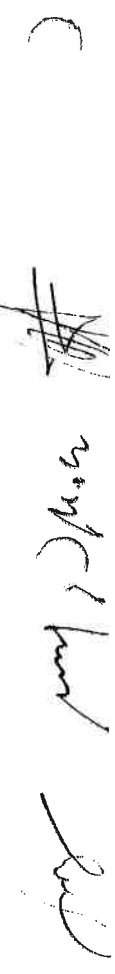
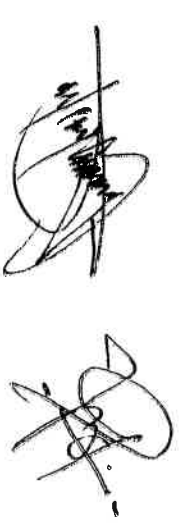
1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

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

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

Section 3. Claim for Refund of tax Credit. – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 4. Legality of this Code. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.



Article 4.

Miscellaneous Provisions

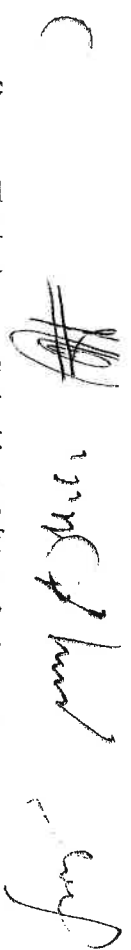
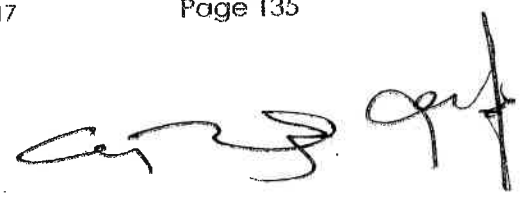
Section 1. Power to Levy other taxes, Fees or Charges. – The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 2. Publication of the Revenue Code – Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

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

Section 4. Authority to Adjust Rates– The *Sangguniang Bayan* shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

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



CHAPTER IX.

GENERAL PENAL PROVISIONS

Section 1 - Penalties for Violation of Tax Ordinance – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance, shall upon conviction, be punished by a fine of not less than One Thousand Five Hundred Pesos (P1, 500.00) nor more than Two Thousand Five Hundred Pesos (P 2,500.00), or imprisonment of not less than One (1) month nor more than Three (3) months, or both, at the discretion of the court.

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

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

CHAPTER X

FINAL PROVISIONS

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

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

Section 3 - Applicability Clause. – All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.



Section 4 - Repealing Clause. – All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

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

APPROVED BY THE SANGGUNIANG BAYAN OF JARO, LEYTE ON THIS 14TH DAY OF DECEMBER, 2017.

APPROVED:



HON. LOURDES L. GO
SB Member



HON. ALDRIN P. AZORES
SB Member



HON. REY P. AURE
SB Member



HON. RAMON M. RAGRAG, JR.
SB Member



HON. EDUARDO A. SAÑAGAN
SB Member-Majority Floor Leader



HON. JULIAN L. EMNAS
SB Member



HON. RAUL A. MACANDA
SB Member-Presiding Officer Pro-Tempore



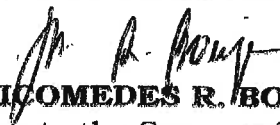
HON. MARIAN G. GARRIDO
SB Member




EXCEPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.


HON. MARIANITA A. GELIG
SB Member/LIGA President

I HEREBY CERTIFY to the correctness of the foregoing **Resolution No. 299, s 2017**, Embodying **Municipal Ordinance No. 21, s of 2017**.


NICOMEDES R. BORJA
Secretary to the Sangguniang Bayan
(Board Secretary V)

**ATTESTED
TO BE DULY ENACTED:**


HON. ROLANDO T. CELEBRE
Municipal Vice-Mayor
SB Presiding Officer

APPROVED:


HON. ZHARINA D. CELEBRE
Municipal Mayor

CC: Mr. [unclear]

[unclear]



Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City



SD
RELEASE
2018-14-0
DATE 4-P
BY [unclear]

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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 75th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEGISLATIVE BUILDING, CAPITOL GROUNDS, TACLOBAN CITY, ON 16 MARCH 2018.

RESOLUTION NO. 2018-190

A RESOLUTION REFERRING MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017 OF THE SANGGUNIANG BAYAN OF JARO, LEYTE, TO THE COMMITTEE ON FINANCE AND ECONOMIC ENTERPRISE DEVELOPMENT FOR FURTHER STUDY.

WHEREAS, pursuant to Section 468 (1)(i) of Republic Act 7160 otherwise known as The Local Government Code of 1991, among the powers and duties of the Sangguniang Panlalawigan is "to review all ordinances approved by the sanggunians of component cities and municipalities;"

WHEREAS, **MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017 OF THE SANGGUNIANG BAYAN OF JARO, LEYTE, OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE"**, was submitted to the Sangguniang Panlalawigan for approval;

WHEREAS, the August Body, upon evaluation, finds necessary to refer the subject matter to the concerned committee for further study and recommendation of appropriate action;

NOW, THEREFORE, on motion presented by Honorable Florante A. Cayunda, Jr., duly seconded by Honorable Trinidad G. Apostol, be it

-over-

Ariola Pamperrada
Secretary RM Villasin
0926 3104126

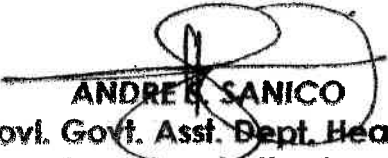
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RESOLVED, as it is hereby resolved, to **REFER MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017 OF THE SANGGUNIANG BAYAN OF JARO, LEYTE, TO THE COMMITTEE ON FINANCE AND ECONOMIC ENTERPRISE DEVELOPMENT CHAIRED BY HONORABLE NICCOLO J. VILLASIN, FOR FURTHER STUDY.**

Carried unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


ANDRE B. SANICO
Prov. Govt. Assf. Dept. Head
Temporary Secretary to the Sanggunian

ATTESTED:


ATTY. CARLO P. LORETO
Vice-Governor
Presiding Officer

Copy Furnished:

1. LCE and the Sangguniang Bayan of Jaro, Leyte
2. Honorable Niccolo J. Villasin
Chairman, Committee on Finance
and Economic Enterprise Development