



Sangguniang Panlalawigan

EXCERPT FROM THE JOURNAL OF THE REGULAR SESSION OF THE
SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NORTHERN SAMAR
HELD ON 8 FEBRUARY 2021, AT 2:30 IN THE AFTERNOON AT ITS SESSION
HALL, CAPITOL, CATARAMAN, NORTHERN SAMAR

Present:

Hon. MARIA ANA G. AVALON, Member, Sangguniang Panlalawigan
Hon. HAZEL A. DELA ROSA, Member, Sangguniang Panlalawigan
Hon. MARITES J. GILLAMAC, Member, Sangguniang Panlalawigan
Hon. NEIL S. HERNANDEZ, Member, Sangguniang Panlalawigan
Hon. ALBERT A. LUCERO, Member, Sangguniang Panlalawigan
Hon. GINA O. SILVANO, Member, Sangguniang Panlalawigan
Hon. CHRISTIAN EMMANUEL W. UY, Member, Sangguniang Panlalawigan
Hon. PASCASIO JOSHUA MARIA H. VICARIO III, Member, Sangguniang Panlalawigan
Hon. ELCID G. ABALON, SK Federation President
Hon. LIZA C. ESIDERA, President, Liga ng mga Barangay

Absent:

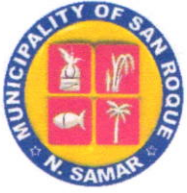
Hon. GARY M. LAVIN, Vice Governor/Presiding Officer*
Hon. GOLDA S. BALLESTA Member, Sangguniang Panlalawigan
Hon. FLORENCIO A. BATULA, Member, Sangguniang Panlalawigan
Hon. ISIDRO S. BANDAL, PCL Federation President
(* - acting governor)

RESOLUTION NO. 109 Series of 2021

RESOLUTION DECLARING ORDINANCE NO. 117 S. 2020 OF THE MUNICIPALITY OF SAN ROQUE, NORTHERN SAMAR, VALID IN PART

WHEREAS, Ordinance No. 117 S. 2020 of the Municipality of San Roque, this province, entitled: "An ordinance enacting the Revised Municipal Revenue Code of the Municipality of San Roque, Northern Samar, and for other purposes", was submitted to this Sangguniang Panlalawigan for review, pursuant to the provisions of the Local Government Code of 1991;

WHEREAS, this Sangguniang Panlalawigan finds that the taxes, fees and charges impose under the said revenue code are all within the power and authority of the municipality to enact, impose and implement as provided for in the Book II of the Local Government Code of 1991, except:



Republic of the Philippines
MUNICIPALITY OF SAN ROQUE
Province of Northern Samar
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OFFICE OF THE SANGGUNIANG BAYAN

HON. GARY M. LAVIN
Provincial Vice Governor
Province of Northern Samar
Catarman, Northern Samar


Thru:

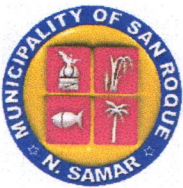
MR. ADONIS H. REBADULLA
Secretary to the Sangguniang Panlalawigan
Catarman, Northern Samar

Sir:

Respectfully forwarded to the Office of the Sangguniang Panlalawigan, Province of Northern Samar, Catarman, Northern Samar thru Mr. Adonis H. Rebadulla, Secretary to the Sangguniang Panlalawigan, for review, the herein fifteen (15) copies of Municipal Ordinance No.117, Series of 2020, entitled "**AN ORDINANCE ENACTING THE REVISED REVENUE CODE OF THE MUNICIPALITY OF SAN ROQUE, NORTHERN SAMAR, AND FOR OTHER PURPOSES.**"

13 January 2020


ROSA A. SOCORRO
Secretary to the Sangguniang Bayan



Republic of the Philippines
MUNICIPALITY OF SAN ROQUE
Province of Northern Samar
-ooOoo-

OFFICE OF THE SANGGUNIANG BAYAN

SANGGUNIANG BAYAN RESOLUTION NO. 115 S, 2020

RESOLUTION ENACTING THE REVISED REVENUE CODE OF THE MUNICIPALITY OF SAN ROQUE, NORTHERN SAMAR, AND FOR OTHER PURPOSES

Sponsored by: **Unanimous**

WHEREAS, Section 129 of Republic Act (R.A) No. 7160, otherwise known as the Local Government Code of 1991, provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges consistent with the fundamental principles of taxation and revenue generation and the basic policy of local autonomy, subject to certain limitations set forth therein. Such taxes, fees, and charges shall accrue exclusively to the local government units;

WHEREAS, Section 142, in relation to Sections 143, 147, 148 and 149 of the same Code, provides that municipalities may levy taxes, fees and charges not otherwise levied by provinces;

WHEREAS, Section 153, of the same Code provides that, local government units may impose and collect such reasonable fees and charges for services rendered;

WHEREAS, Section 132, of the same Code provides that, the power to impose a tax, fee, or charge or to generate revenue under the said Code shall be exercised by the sanggunian of the local government unit concerned through an appropriate ordinance;

WHEREAS, Section 191, of the same Code provides that, local government units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code;

WHEREAS, the last time that the local government unit had revised its revenue code was in November 11, 1996 through Ordinance No. 1996-15;

WHEREAS, to effectively deliver its services to all its constituents and implement its priority plans, programs and projects, and to cope up with the ever growing public needs, this local government unit has to raise the necessary revenue through sound methods of revenue imposition and collection.

WHEREAS, in order to consolidate all the aforementioned amendments and to update it in accordance with the provisions of existing laws, there arises a need to revise the Omnibus Tax Ordinance;

NOW THEREFORE, BE IT ENACTED, by the Sangguniang Bayan of San Roque, Northern Samar, during its special session duly assembled that:

MUNICIPAL ORDINANCE NO. 117 S, 2020

AN ORDINANCE ENACTING THE REVISED REVENUE CODE OF THE MUNICIPALITY OF SAN ROQUE, NORTHERN SAMAR, AND FOR OTHER PURPOSES

Sponsored by: **Unanimous**

Revised Revenue Code of the Municipality of San Roque, Northern Samar

CHAPTER I - GENERAL PROVISIONS

Article A. - Short Title and Scope

Section 1A.01. Title. This Ordinance shall be known as the "Revised Revenue Code of Municipality San Roque Northern Samar".

Section 1A.02. Scope. This code shall govern the levy, assessment and collection of taxes, fees, charges and other legal impositions within the jurisdiction of this municipality

Article B. Definition and Rules of Construction

Section 1B.01. Definition. When used in this Code, the term:

Agricultural Products- include the yield of the soil, such as corn , rice , wheat , rye ,hay , coconuts , sugarcane ,tobacco , root crops , vegetables, fruits, flowers, and their by- products; ordinary salt; all kind of fish , poultry ; and livestock and animal products , whether in their original form or not. The phrase "**whether in their original form or not**" refers to the transformation of said products by the farmer , fishermen , producer or owner through the application of processes such as, freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market.

To be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

Agricultural Products, as herein defined, include those that have undergone not only simple but even sophisticated processes employing advance 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 the cultivation or processing of an article remained over, and which are still of value and marketable, like copra cake from copra molasses from sugar cane.

Amusement- is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.

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.

Business- means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit.

Banks and other Financial Institutions- include no- bank financial intermediaries, lending investor, finance and investment companies, pawnshop, money shop, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as define under applicable laws or rules and regulations thereunder.

Capital- signifies the actual estate, whether in money or property owned by an individual or corporations: it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes on to a receiver.

Capital Investment- is the capital which the person employs in any undertaking, or which he contributes to the capital of partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

Charges- refer to pecuniary liability, as rent or fees against persons or property.

Contractor- includes persons, natural or juridical, not subject to professional tax under Article 228 of Rule XXX, of the implementing Rules and Regulations, whose activity consists essentially of the sale of all kinds of service 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 Code, the term "contractor" includes, but not limited to the following:

**AN ORDINANCE ENACTING THE
"REVISED REVENUE CODE OF SAN ROQUE NORTHERN SAMAR"**

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General engineering, general building, and specialty contractor as defined under applicable laws:

- ❖ Filing, demolition and salvage works contractor;
- ❖ Proprietor or operator of mine drilling apparatus;
- ❖ Proprietor or operator of dockyards;
- ❖ Person engaged in the installation of water system and gas or electric lights, heat, or power;
- ❖ Proprietor or operator of smelting plants;
- ❖ Engraving, plating and plastic lamination establishment;
- ❖ Proprietor or operator of establishment for preparing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging;
- ❖ Proprietor or operator of furniture shops and establishment for surfacing and recutting of lumber and sawmill under contract to saw or cut logs belonging to others;
- ❖ Proprietor or operator of dry-cleaning or dyeing establishments, steam laundries and laundries using washing machines;
- ❖ Proprietor or operator of establishments or lots for parking purposes;
- ❖ Proprietor or operator of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershop, massage clinics, sauna, Turkish and Swedish bath, slandering and body building saloons and similar establishments;
- ❖ Photographic studios;
- ❖ Funeral parlors;
- ❖ Proprietor or operator of warehousing or forwarding establishment, master plumbers, smiths and house or sign painters;
- ❖ Printers, bookbinders, lithographers;
- ❖ Publisher except those engaged in the publication or printing of newspaper, magazine, review of bulletin which appears at regular intervals with fixed price for subscription and sale and which is not devoted principally to the publication of advertisement;
- ❖ Business agent, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners, lessors and distribution;

Corporation- includes partnership, no matter how creative or organized, joint-stock companies, joint accounts (cuentas en participa- coin), associations or insurance companies but does not include general professional partnership and a joint venture or consortium formed for the purpose of undertaken construction project or engaging in petroleum, coal, geothermal and other energy operation or consortium agreement under a service contract with the government. General professional Partnership are partnership formed by person for the purpose of a exercising their common profession, no part of the income which is derived past from engaging in any trade or business.

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

Countryside and Barangay Business Enterprise- refers to any business entity, association or corporation registered under the provision of the Republic Act No. Six Thousand Eight Hundred Ten (R.A 6810) otherwise known as Magna Carta for Countryside and Barangay Business Enterprise (kalakalan 20).

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

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

Franchise- is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such term and conditions as the government and its political subdivisions may impose in the term of the public and safety.

Gross Sale or Receipts- include the total amount of a money or its equivalent representing the contract price, compensation or service fee, including the month charge or materials supplied in the services and deposits or advance payments actually or constructively 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).

Manufacturer- includes every person who, by physical or chemical processes, alters the exterior texture or form or inner substances of any raw material or manufactured or partially manufactured products 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 it to marketable shape or prepare it for any of the use industry, or who by any such process combines any such raw material or manufactured or partially 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, alter such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purposes of their sale or distribution to others and not for his own use or consumption.

Marginal Farmer and Fisherman- refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

Motor Vehicle- means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street- sweepers, sprinkles, lawn mowers, bulldozer, graders forklifts, amphibian trucks and cranes if not used on public roads, vehicles which run only on rails or tracks and tractors, trailer and traction engines of all kinds used exclusively for agriculture purposes.

Municipal Water- includes stream, lakes and tidal waters within the municipality not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves.

Operator- includes the owners, manager, administrator, or any person who operates or is responsible for the operation of a business establishment or undertaking.

Peddler- means any person who, either, for himself or on commission, travels from place to place and sells his goods or offers to sell 2nd 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 retailer.

Person- means every natural or juridical being, susceptible of right 2nd obligations or being the subject of legal relations.

Residents- refer to the natural person who have their habitual residence in the province, city, municipality, where they exercise their civil rights and fulfill their civil obligations, and juridical person for which the law or any other provision creating or recognizing them fixes residence in a particular province, city or municipality. In the absence such law, juridical person is residence of the province, city, municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

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

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

Section 1B.02. Words and Phrases not herein Expressly Defined. Words and phrases and embodied in this code not herein specifically defined shall have definition as found in R.A 1760 and its implementing rules and regulations as well as in other applicable laws.

Section 1B.03. Rules of Construction. In construing the provision of this code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied they would lead to absurd or highly improbable results.

General Rule-All words and phrases shall be constructed and understood according to the common and approved usage of the language; but technical words and phrases and such other words in this code which may have required a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar, or appropriate meaning.

Gender and Number- Every word in this 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 and every word importing the plural number shall extend and apply to one person or thing.

Computation of Time. The time within which an act is to be done as provided in this code or in any rule of regulation issued pursuant to the provision when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.

References. All references to Chapter, articles, section are to chapters, articles, sections, in this Code unless otherwise specified.

Conflicting Provisions of Chapter. If the provisions of different chapter conflict with each other, the provision of each chapter shall prevail as to all specific matter and questions involved therein.

Conflicting Provision of Sections. If the provisions of different sections in the same chapter conflict with each other, the provision of the section which is last in point of sequence shall prevail.

CHAPTER II- MUNICIPAL TAXES

Article A. BUSINESS TAX

Section 2A.01. Define when used in this Article, the term

Advertising Agency- includes all persons who engaged in the business of advertising for the 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.

Bars- include beer gardens or places where intoxicating and fermented liquors or malts are sold, disposed of, or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed, and where the customer are entertained by occasional dancing to music not rendered by a regular dance orchestra or musicians hired for the purpose, otherwise, the place shall be classified as a "dance hall" or night club "A cocktail lounge" is considered a "bar" even if there are to hostesses or waitresses to entertain the customers.

Brewer-includes all people who manufactured fermented liquor of any description for the sale or delivery to others but does not include manufactures of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed Two Hundred (200) gauge liters.

Business Agent (Agente de Negocios) includes all person 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.

Cabaret- includes any place or establishment's where dancing is permitted to public in consideration of any admission, entrance or any other fee paid on, before or after the dancing, and where professional hostesses or dancers are employed.

Carenderia- refers to any public eating place where cooked foods are served at a price.

Cockpits- include any place, compound, building or portion thereof, where cockfights are held whether or not money bets are held on the results of such cockfights.

Collecting Agency- includes any person other than a practicing Attorney – at- law engaged in the business of collecting or suing debts or liabilities placed in his hands for said collecting or suit , by subscribers or customers applying and paying thereof, while a **mercantile agency** is any person engaged in the business of gathering information as to the financial standing ability or credit of persons engaged in the business and reporting the same to the subscriber or to customers applying and paying therefor.

Compounder- comprises every person who, without rectifying, purifying, or refining, distilled spirits, shall by mixing such spirits, wine or other liquor with any materials except water, manufacture, any intoxicating beverage whatever.

General Engineering Contractor- is a person whose principal contracting business is in connection with fixed works requiring specializes engineering knowledge and skill, including the following divisions or subjects; irrigations, drainage, water power, water supply, flood control, inland waterways, harbors, docks, wharves, shipyards and ports, dams, hydro-electric projects, levees, river control and reclamations works, railroads, highways, street and roads, bridges, overpasses, underpasses, and other similar works; pipelines and other system for the transmission of petroleum and other liquid or gaseous substances; land leveling and the earth moving projects, excavating. Grading, trenching , paving and surfacing work.

General Building Contractor- is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter, and enclosure, of persons, animals, chattels, or movable property of any kind, requiring in its construction the use of more than two unrelated buildings trades or crafts, to do or superintend the whole of any part thereof. Such structure includes sewers and sewerage disposal plants and system, parks, playgrounds and other recreational works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, power houses, power plants and other utility plants and installations, mines and metallurgical plants, cements and concrete works in connections with the above- mentioned fixed works.

A person who merely furnishes materials or supplies without fabricating them into, or consuming them in the performance of the work of the general building contractor does not necessary fall within this definition.

Specialty Contractor- is a person whose operations pertain to the performance of the construction work requiring special skills and whose principal contracting business involves the use of specialized building trades and crafts.

Distillers of Spirits-comprise all who distill spirituous liquors by original and continuous distillation form mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

Gross Receipts- includes all monies and properties received in consideration of services rendered or articles sold, exchange or leased, without any deduction, or the whole amount if the receipt of the business before the cost of production is deducted therefrom.

Hotel- includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.

Importer- means any person who brings articles, goods, from abroad for unloading herein or which after such entry are consumed herein or incorporated into 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 as the importer thereof.

Independent Wholesaler – means any person other than a manufacturer, producer or importer, who buys commodities for resale to person other than the end- user regardless of the quantity of the transaction.

Lending Investors- includes all persons who make a practice of lending money for themselves at interest.

Levy- means impositions or collection of assessment, tax, tribute, or fine.

License or Permit- is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

Lodging House- includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transient for compensation shall be considered as lodging house.

Manufacturer of Cigars or Cigarettes- includes those whose business is to make or manufacture cigars or cigarettes or both for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.

Manufacturer of Tobacco- includes every person whose business is to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or putting up for consumption scraps, refuse, or stem of tobacco resulting from any waste by sifting, twisting, screening, or by any other process.

Money Shop- is an extension services unit of a banking institution usually operating markets with authority to accept money for deposit and extend short- term loans for specific purposes.

Motel- includes any houses or building or portion thereof in which any persons may be regularly harbored or received as transients or guests and which is provide with a common enclosed garage or individually enclosed garage where such transients or guests may park their motor vehicles.

Pawnbrokers- includes every person engaged in granting loans or deposits or pledge of personal property on the condition of returning the same at the stipulated prices, displaying at his place of business their gilts or yellow balls or exhibiting a sign or money to loan on personal property or deposit or pledge.

Privilege- means a right or immunity granted as a peculiar benefit, advantage or favor.

Real Estate Dealer- include 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 real estate or an owner of rental property or properties rented or offered to rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. Any person shall be considered as engaged 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 (P1,000.00) or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred and Sixty-Seven (CA 567) shall not be considered as a real estate dealer under this definition

Rectifier - comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, 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, shall be regarded as a rectifier and as being engaged in the business of rectifying. Re-packer of Wines or Distilled Spirits - includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.

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

Retail Dealer in Fermented Liquor- includes every person except retail dealers in tuba, basi, tapuy, who for himself or on commission sells or offer for sale fermented liquors on quantities of Five (5) liters or less at any one time and not for resale.

Retail Leaf Tobacco Dealer- includes every person who, for himself or on commission, sells leaf tobacco or offers for sale to any person except a registered dealer on leaf tobacco or a manufacturer of cigars, or manufactured tobacco, but the term does not include a planter or producer so far as it concerns the sale of leaf tobacco of his own production.

Retail Tobacco Dealer- comprehends every person, who for himself or on commission, sells or offers for sale not more than Two Hundred (200) cigars, not more than Eight Hundred (800) cigarettes, or not more than Five (5) kilograms of manufactured tobacco at any one time and not for resale.

Retail Vino Dealer- comprehends every person, who for himself or on commission, sell or offers for sale only domestic distilled spirits in quantities of Five (5) liters or less at any one time and not for resale.

Revenue - includes taxes, fees, and charges that a state or its political subdivision collects and perceives into the treasury for public purposes.

Services - means the duties, work, or functions performed or discharged by the government officer, or by any private person contracted by the government, as the case may be.

Tax- means an enforced contribution usually monetary in form, levied by the law-making body on person and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

Wholesale Dealer in Fermented Liquors- means anyone who for himself or on commission, sells or offers for sale fermented liquors in larger quantities than Five (5) liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy, and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

Wholesale Dealer of Distilled Spirits and Wines- comprehends every person who for himself or on commission, sells or offers for sale wines or distilled spirits in larger quantities than Five (5) liters at any one time or offers the same for sale for the purpose of resale irrespective of quantity.

Wholesale Tobacco Dealer- comprehends every person, who for himself or on commission, sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than Two Hundred (200) cigars, Eight Hundred (800) cigarettes or Five (5) kilograms of manufactured tobacco at any one time or who sells or offers the same for the purpose of resale regardless of quantity.

Section 2A.02. Imposition of Tax. There is hereby levied an annual tax on the business mentioned in this Article at rates prescribed therefor.

The tax is payable for every distinct establishment and one line of business or activity does not become exempt by being conducted with some other business or activity for which a tax has been paid.

1. ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, COMPOUNDERS OF LIQUOR, DISTILLED SPIRITS AND/OR WINES; OR MANUFACTURES OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IN THE AMOUNT OF:

PER ANNUM

Less than P 10,000

165.00

10,000 or more but less than 15,000	220.00
15,000 or more but less than 20,000	302.00
20,000 or more but less than 30,000	440.00
30,000 or more but less than 40,000	660.00
40,000 or more but less than 50,000	825.00
50,000 or more but less than 75,000	1,320.00
75,000 or more but less than 100,000	1,650.00
100,000 or more but less than 150,000	2,200.00
150,000 or more but less than 200,000	2,750.00
200,000 or more but less than 300,000	3,850.00
300,000 or more but less than 500,000	5,500.00
500,000 or more but less than 750,000	8,000.00
750,000 or more but less than 1,000,000	10,000.00
1,000,000 or more but less than 2,000,000	13,750.00
2,000,000 or more but less than 3,000,000	16,500.00
3,000,000 or more but less than 4,000,000	19,500.00
4,000,000 or more but less than 5,000,000	23,100.00
5,000,000 or more but less than 6,500,000	24,375.00
6,500,000 or more at the rate not exceeding Thirty- seven and half percent of one percent (37.5% of 1%)	

PROVIDED, that the preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distiller, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature other than those classified as "essential commodities" as enumerated under Section 2A.02 (Item No. 3) of this Article.

PROVIDED FURTHER, that the businesses enumerated in Section 2A.02 (A) Shall no longer be subject to the tax on wholesaler, distributors, or dealers as provided under Section 2A.02. (Item No. 2) of this Article.

2. ON WHOLESALERS, DISTRIBUTORS, EXPORTERS, PRODUCERS OF OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR AMOUNT OF TAX YEAR IN THE AMOUNT OF:

PER ANNUM

Less than P1,000	18.00
1,000 or more but less than 2,000	33.00
2,000 or more but less than 3,000	50.00
3,000 or more but less than 4,000	72.00
4,000 or more but less than 5,000	100.00
5,000 or more but less than 6,000	121.00
6,000 or more but less than 7,000	143.00
7,000 or more but less than 8,000	165.00
8,000 or more but less than 10,000	187.00
10,000 or more but less than 15,000	220.00
15,000 or more but less than 20,000	275.00
20,000 or more but less than 30,000	330.00
30,000 or more but less than 40,000	440.00
40,000 or more but less than 50,000	660.00
50,000 or more but less than 75,000	990.00
75,000 or more but less than 100,000	1,320.00
100,000 or more but less than 150,000	1,870.00
150,000 or more but less than 200,000	2,420.00
200,000 or more but less than 300,000	3,300.00
300,000 or more but less than 500,000	4,400.00
500,000 or more but less than 750,000	6,600.00
750,000 or more but less than 1,000,000	8,800.00
1,000,000 or more but less than 2,000,000	10,000.00
2,000,000 or more at a rate not exceeding fifty percent of one percent (50% of 1%)	

PROVIDED, that the preceding imposition shall no longer be applied to the businesses already subject to the "tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufactures of any article of commerce of whatever kind or nature".

3. ON EXPORTERS, MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

- Rice and corn;
- Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved foods, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not;
- Cooking oil and cooking gas;
- Laundry soap, detergents and medicines;
- Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides and other farm inputs;
- Poultry feeds and other animal feeds;
- School Supplies; and
- Cement

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than P 10,000	82.00
10,000 or more but less than 15,000	110.00
15,000 or more but less than 20,000	150.00
20,000 or more but less than 30,000	220.00
30,000 or more but less than 40,000	330.00
40,000 or more but less than 50,000	412.00
50,000 or more but less than 75,000	660.00
100,000 or more but less than 150,000	825.00
150,000 or more but less than 200,000	1,100.00
200,000 or more but less than 300,000	1,375.00
300,000 or more but less than 500,000	2,750.00
500,000 or more but less than 750,000	4,000.00
750,000 or more but less than 1,000,000	5,000.00
1,000,000 or more but less than 2,000,000	6,875.00
2,000,000 or more but less than 3,000,000	8,250.00
3,000,000 or more but less than 4,000,000	9,900.00
4,000,000 or more but less than 5,000,000	11,550.00
5,000,000 or more but less than 6,500,000	12,187.00
6,500,000 or more Eighteen Percent of One percent (18 of 1%)	

4. ON WHOLESALE, DISTRIBUTORS OR DEALERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item No. 3) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than P 1,000	9.00
1,000 or more but less than 2,000	16.50
2,000 or more but less than 3,000	25.00
3,000 or more but less than 4,000	36.00
4,000 or more but less than 5,000	50.00
5,000 or more but less than 6,000	60.00
6,000 or more but less than 7,000	71.50
7,000 or more but less than 8,000	82.50
8,000 or more but less than 10,000	93.50
10,000 or more but less than 15,000	110.00

15,000 or more but less than 20,000	137.50
20,000 or more but less than 30,000	165.00
30,000 or more but less than 40,000	220.00
40,000 or more but less than 50,000	330.00
50,000 or more but less than 75,000	495.00
75,000 or more but less than 100,000	560.00
100,000 or more but less than 150,000	935.00
150,000 or more but less than 200,000	1,210.00
200,000 or more but less than 300,000	1,650.00
300,000 or more but less than 500,000	2,200.00
500,000 or more but less than 750,000	3,300.00
750,000 or more but less than 1,000,000	4,400.00
1,000,000 or more but less than 2,000,000	5,500.00
2,000,000 or more Twenty-five percent of one percent (25% of 1%)	

5. ON RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item No. 3) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

P 400,000 or less	one percent (1%)
More than P 400,000	one half of one percent (1/2 % of 1%)

6. ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS "ESSENTIAL COMMODITIES" EXCLUDING RETAIL DEALERS IN LIQUORS OR WINES AND CIGARS OR CIGARETTES.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

P 400,000 or less	two percent (2%)
More than P 400,000	one percent (1%)

7. ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED, TO THE FOLLOWING:

- ❖ Dry-cleaning or dyeing establishments, steam laundries and laundries using washing services;
- ❖ Barber shops;
- ❖ Battery charging shops;
- ❖ Beauty parlors;
- ❖ Business agents;
- ❖ Cinematographic film owners, lessors and distributors; Commercial and immigration brokers;
- ❖ Engraving, plating and plastic lamination establishment;
- ❖ Filling, demolition and salvage works contractor;
- ❖ Funeral parlors;
- ❖ Furniture shops;
- ❖ General engineering, general building and specialty contractors as defined under applicable laws;
- ❖ House and/or sign painters;
- ❖ Massage clinics/ sauna, Turkish and Swedish baths;
- ❖ Master plumbers;
- ❖ Milliners and hatters;
- ❖ Parking lots or establishments for parking purposes;
- ❖ Persons engaged in the installation of water system and gas or electric light, heat or power;
- ❖ Photographic studios;
- ❖ Printers, bookbinders, lithographers;
- ❖ Private Detective or watchman agencies;

- ❖ Proprietors or operators of dockyards;
- ❖ Proprietors or operators of hotels, motel and lodging houses;
- ❖ Proprietors or operators of mine drilling apparatus;
- ❖ Proprietors or operators of smelting plants;
- ❖ Publishers except those engaged in the publication or printing of any newspapers, magazines, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
- ❖ Recapping shops;
- ❖ Repainting shops of motor vehicle and heavy equipment;
- ❖ Repair or welding shops of motor vehicle and heavy equipment;
- ❖ Repair shops for any kind of mechanical and electric devices, instruments, apparatus or furniture;
- ❖ Sawmills under contract to saw or cut logs belonging to others;
- ❖ Shoe repair shops;
- ❖ Shops for planing or surfacing and re-cutting of lumber;
- ❖ Slenderizing and body building saloons;
- ❖ Smiths (blacksmiths, goldsmith, silversmith, key smith, locksmiths or tinsmiths)
- ❖ Tailoring or dress shops; modeste shops; haberdashery shops;
- ❖ Upholstery shops;
- ❖ Vulcanizing shops;
- ❖ Warehousing or forwarding services;
- ❖ Washing or greasing shops;
- ❖ Other similar establishments.

The rate of tax shall be in accordance with the following schedule:

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

Less than P5,000	27.50
5,000 or more but less than 10,000	61.60
10,000 or more but less than 15,000	104.50
15,000 or more but less than 20,000	165.00
20,000 or more but less than 30,000	275.00
30,000 or more but less than 40,000	385.00
40,000 or more but less than 50,000	550.00
50,000 or more but less than 75,000	880.00
75,000 or more but less than 100,000	1,320.00
100,000 or more but less than 150,000	2,980.00
150,000 or more but less than 200,000	3,630.00
200,000 or more but less than 300,000	4,620.00
300,000 or more but less than 400,000	6,160.00
400,000 or more but less than 500,000	8,250.00
500,000 or more but less than 750,000	9,250.00
750,000 or more but less than 1,000,000	10,250.00
1,000,000 or more but less than 2,000,000	11,500.00
2,000,000 or more at a rate not exceeding fifty percent of one percent (50% of 1%)	

8. ON OTHER KINDS OF CONTRACTORS AND INDEPENDENT CONTRACTORS OR PERSONS (NATURAL OR JURIDICAL) RENDERING OR OFFERING TO RENDER SERVICES FOR-A-FEE INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

- ❖ Accounting firms or offices rendering accounting or bookkeeping services;
- ❖ Actuarial or appraising offices;
- ❖ Advertising agencies;
- ❖ Belt and buckle shops;
- ❖ Brokering offices (real brokers, customs brokers and similar ones);
- ❖ Business management firms / offices;
- ❖ Carpentry shops;
- ❖ Communications or wire services (radio, telegraph, telefax, etc.);
- ❖ Computer or electronic repair centers or shops;
- ❖ Consultancy firms/offices;

- ❖ Drafting or fine arts shops; painting or sign shops; Employment agencies;
- ❖ Engineering offices rendering services on architectural, civil, chemical, electrical, mechanical, mining, sanitary, agricultural, geodetic, electronics, communications and the like;
- ❖ Flower shops not engaged in wholesale or retail but rendering services upon order customers
- ❖ Freight services; trucking services;
- ❖ House painting shops/house wiring shops;
- ❖ Ice and cold storage for-a-fee;
- ❖ Interior decoration offices or shops;
- ❖ Judo-karate gyms for-a-fee;
- ❖ Landscaping contracting offices or shops;
- ❖ Lathe machine shops;
- ❖ Law offices rendering legal or notarial services;
- ❖ Medical clinics, dental clinics; optical clinics; and similar clinics;
- ❖ Operators of dancing, driving, judo-karate schools; Perma-press shop;
- ❖ Private hospitals and private educational institutions except those non-profit and non-stock;
- ❖ Promotion offices or agencies; promoters of shows, games or performances;
- ❖ Recopying or duplicating, Xerox copying or mimeographing services;
- ❖ Rental agencies/offices/shops renting out for-a-fee machines, apparatuses, equipment, contrivances, bicycles, trucks, cars, farm tractors, heavy equipment, electronic devices, tapes, furniture and similar kinds;
- ❖ Repair centers/shops for home appliances;
- ❖ Rental agencies/offices/shops;
- ❖ Repair center/shops for medical equipment;
- ❖ Repair shops for computers and other electronics equipment;
- ❖ Sculpture shops;
- ❖ Service stations for motor vehicles;
- ❖ Surveying offices (private land surveying or geodetic);
- ❖ Transportation terminals for-a-fee;
- ❖ Vaciador shops;
- ❖ Video coverage services;
- ❖ Watch repair centers or shops;
- ❖ Other similar establishment rendering or offering to render services for-a-fee.

The rate of tax shall be in accordance with the following schedule.

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

Less than P5,000	27.50
5,000 or more but less than 10,000	61.60
10,000 or more but less than 15,000	104.50
15,000 or more but less than 20,000	165.00
20,000 or more but less than 30,000	275.00
30,000 or more but less than 40,000	385.00
40,000 or more but less than 50,000	550.00
50,000 or more but less than 75,000	880.00
75,000 or more but less than 100,000	1,320.00
100,000 or more but less than 150,000	2,980.00
150,000 or more but less than 200,000	3,630.00
200,000 or more but less than 300,000	4,620.00
300,000 or more but less than 400,000	6,160.00
400,000 or more but less than 500,000	8,250.00
500,000 or more but less than 750,000	9,250.00
750,000 or more but less than 1,000,000	10,250.00
1,000,000 or more but less than 2,000,000	11,500.00
2,000,000 or more at a rate not exceeding fifty percent of one percent (50% of 1%)	

**9. AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK
INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT
COMPANIES, PAWNSHOPS, MONEYSHOPS, INSURANCE COMPANIES, STOCK**

MARKETS, STOCK BROKERS, AND DEALERS IN SECURITIES AND FOREIGN EXCHANGE, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES, AND MEMORIAL OR LIFE PLAN AGENCIES.

WITH GROSS RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

P 1 Million or less	Fifty percent of one percent	(50% of 1%)
More than P 1 Million	Forty- eight percent of one percent	(48% of 1%)

PROVIDED, that *except* for the gross receipts derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profits from exchange or sale of property and insurance premium *no other kind of income and receipts* of banks and financial institutions shall be included in the computation of the tax due thereon.

10. ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR AMOUNT OF TAX ARTICLE OF COMMERCE PER ANNUM

Fifty Five Pesos (P50.00) per peddler

Delivery trucks, vans, or motor vehicles used by manufacturers, producers, wholesalers, dealers, or retailers enumerated under Section 2A.02 (Item No. "1-6") are exempted from the peddler's tax imposed herein.

11. ON PRIVATELY-OWNED PUBLIC MARKETS:

WITH GROSS RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

P 1 Million or less	Fifty percent of one percent	(50% of 1%)
More than P 1 Million	Forty-eight percent of one percent	(48% of 1%)

12. ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

P 1 Million or less	Fifty percent of one percent	(50% of 1%)
More than P 1 Million	Forty-eight percent of one percent	(48% of 1%)

13. ON LESSOR OF REAL ESTATE INCLUDING APARTMENTS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than P 5,000	50.00
5,000 or more but less than 10,000	100.00
10,000 or more but less than 20,000	250.00
20,000 or more but less than 30,000	350.00
30,000 or more but less than 40,000	450.00
40,000 or more but less than 50,000	550.00

For every P 5,000 in excess of P 50,000 on real property leased for residential purposes (apartments) P 5.00

For every P 5,000 in excess of P 50,000 on real property leased for purposes other than residential P 20.00

14. ON PRIVATE CEMETERIES OR MEMORIAL PARKS:

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

Less than 2 hectares	2,000.00
2 hectares to 5 hectares	4,000.00
More than 5 hectares	10,000.00
P 1 Million or less	Fifty percent of one percent (50% of 1%)
More than P 1 Million	Forty-eight percent of one percent (48% of 1%)

15. ON OPERATORS OF BOARDING HOUSES:

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

Less than P 5,000	250.00
5,000 or more but less than 10,000	300.00
10,000 or more but less than 20,000	450.00
20,000 or more but less than 30,000	550.00
30,000 or more but less than 40,000	600.00
40,000 or more but less than 50,000	750.00
50,000 or more but less than 100,000	1,000.00
For every P10,000 in excess of P 100,000	10.00

**16. ON MILLERS OF COMMODITIES OTHER THAN RICE AND CORN AND ON
OPERATORS OF COFFEE, COCONUT GRATER OR MEAT GRINDERS:**

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

Less than P 5,000	50.00
5,000 or more but less than 10,000	75.00
10,000 or more but less than 15,000	100.00
15,000 or more but less than 20,000	125.00
20,000 or more but less than 30,000	150.00
30,000 or more but less than 50,000	175.00
For every 5,000 in excess of 50,000	1.00

PROVIDED, that rice and corn millers who are also engaged in the business of wholesaling and retailing of said cereals shall also secure a Mayors Permit before engaging in retailing and wholesaling apart from permit granted to them as rice and corn millers or operators of rice and corn mills. They should have also a separate store space accessible to the public with a signboard announcing that they are retailer or wholesaler of said cereals. And, finally, they should possess the necessary documents required of them by the National Food Authority.

17. ON OPERATOR OF COCKPIT AND/ OR PROMOTER OF COCKPIT:

Plus a tax on cockfight against the winning bettors or deductible from the winner's purse (prize pot or winnings) in the amount of: Fifty percent of one percent (50% of 1%) of the prize pot.

TAX ON OPERATOR OF COCKPIT:

Annual fixed tax for the operation of cockpit: 5,000.00

TAX ON COCKFIGHT PROMOTER:

(Municipal Ordinance No. 8 Ordinance Amending Sec. 3 para (d),(g),(h), and (i) of the Municipal Ordinance no. 46, Series of 2017 on the cockpit Regulatory Ordinance of San Roque.

- a. P 10.00 per ordinary cockpit (**sultada**)
- b. P 15.00 per cockpit during **pentakasi** or **consierto**
- c. A separate tax per day permit in holding a special "cockpit/ derby" shall be collected from the promoter thereof in the amount from the promoter thereof in the amount (P 500.00) passes on special ordinance enacted for the purpose before the Mayor issues the corresponding issue

18. ON OPERATORS OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

- ❖ Bar or cocktail lounge including "beer gardens", "beerhouses", "disco pub", "pub house" and similar establishments;
- ❖ Boxing Stadium; Coliseum; sports Arena or similar establishments; sports contest promoters;
- ❖ Billiards or pool hall;
- ❖ Cabaret or dance hall; dance studio/ dancing schools;
- ❖ Circuses; carnival; merry -go- round; roller coasters; ferris wheel; swings; shooting galleries and other similar establishments;
- ❖ Day club and night club;
- ❖ Pelota court for-a-fee;
- ❖ Race truck for-a-fee;
- ❖ Resorts (inland resorts or beach resorts)
- ❖ Skating rink for-a-fee;
- ❖ Swimming pool or bathhouses for-a-fee;
- ❖ Tennis court for-a-fee;
- ❖ Other similar establishments or amusement places.

The rate of tax to be collected from the aforementioned businesses or trade activities shall be in accordance with the following schedule:

WITH GROSS SALES OR RECIEPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
P 1 Million or less	fifty percent of one percent (50% of 1%)
More than P 1 Million	forty- eight percent of one percent (48% of 1%)

19. ON OPERATOR OF THEATERS AND CINEMAHOUSES; VIDEO- MOVIE HOUSES UTILIZING BETA, VHS, AND JVC LASER- DISCS PLAYERS OR SIMILAR APPARATUS; AND OTHER SHOW- HOUSE WHICH ARE OPENTO THE PUBLIC FOR-A- FEE;

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
P 1 Million or less	fifty percent of one percent (50% of 1%)
More than P 1 Million	forty- eight percent of one percent (48% of 1%)

20. ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

- Jukebox machine
- Videoke Machine (with slot for coin or token)
- Family home computer
- Game and watch device
- Slot machine not classified as gambling device
- Other amusement devices

**WITH GROSS RECEIPTS OR SALES
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

P 100,000 or less fifty percent of one percent
More than P 100,000 Forty- eight percent of one percent

(50% of 1%)
(48% of 1%)

**21. ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS,
RESTAURANTS, CARENDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND
SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS:**

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

P 400,000 or less Two and two- tenth percent
More than P 400,000 One and one- tenth percent

(2.2%)
(1.1%)

**22. ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER
IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACTURED
INCLUDING PERMENTED LIQUORS (BEERS), VINO LIQUORS, TUBA, BASI, TAPUY,
AND OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENA- TURED ALCOHOL:**

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

P 400,000 or less Two and two- tenth percent
More than P 400,000 One and one- tenth percent

(2.2%)
(1.1%)

**23. ON RETAIL DEALERS/ OR RETAILERS OF TOBACCO OR SNUFF INCLUDING
CIGARS AND CIGARETTES:**

**WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:**

**AMOUNT OF TAX
PER ANNUM**

P 400,000 or less Two and two- tenth percent
More than P 400,000 One and one-tenth percent

(2.2%)
(1.1%)

PROVIDED, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed **THIRTY THOUSAND (P 30,000) PESOS**, the barangay concerned shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

Section 2A.03. Time of Payment and Accrual of Tax. Unless otherwise specifically provided in this Article, the tax imposed herein shall accrue on the first day of January of each year of regards subjects then liable therefore the same may be paid in quarterly installment within the first twenty (20) days of January and each subsequent quarter.

The Sangguniang Bayan, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, that the period of extension shall not exceed six (6) months.

Section 2A.04. Collection of Taxes. The tax must be paid to, and collected by, the municipal treasurer or his duly authorized representative before any business or trade activity herein specified can be lawfully begun or pursued and the tax shall be reckoned from the begging of the calendar year. When the business abandoned, the tax shall not be exacted for a period for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, or trade activity, is abandoned, no refund of the tax corresponding to the unexpired quarter shall be made.

For the purposes of collecting of taxes imposed herein, municipal treasurer may designate the barangay treasurer as his deputy provided that the latter is properly bonded.

Section 2A.05. Surcharge late Payment and Interest on Unpaid Taxes. Failure to pay the tax prescribed in this article within the time required shall subject the tax payer to a surcharge of twenty-five (25%) percent of the original amount of the tax due. Such surcharge shall be paid at the same time and in the same manner as the original tax due.

In addition to the surcharge imposed herein, there shall be imposed an interest two percent (2%) per month from the date it is due until it is fully paid, Provided that in no case shall the total interest on the unpaid amount or a portion there of exceed thirty six (36) months,

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

Section 2A.06. Administrative Provision; Rules and Regulation.

Requirement to any person who shall establish, operate or conduct any business, or trade or activity, mention on this article in this Municipality shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under this article.

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 tax payer from any requirement under existing ordinances, rules and regulation of this municipality.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posting in plain view of 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 produced upon the demand by Municipal Mayor, Municipal Treasure, or their duly authorized representatives.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate the official receipt issued for the purpose, the number of corresponding local tax ordinance.

Invoices or Receipts – all person subject to the taxes on this business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at fifty-pesos (50.00) or more at any one time, prepare an issue sales or commercial invoices and receipts serially numbered with a duplicate, showing among others things their names or style if any, and business address. The original copy of each sales invoice or receipts shall be issued to the purchaser or customer and duplicate to be kept by the person subject to the said tax, in his place of business for a period of five years. The receipt or invoices issued pursuant to requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for the purpose of this code.

Sworn Statement of Gross Receipt or Sales- operators of business subject to the taxes impose herein shall submit a sworn statement of their capital investment before the start of their business operation and upon application for a Mayor's Permit to operate a business. Upon the payment of tax levied and this article, any person engaged in business subject to the graduated fixed tax based on gross sale / receipt shall submit sworn statement of his gross sale/receipt 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 a gross sales/ receipt, for whatever reason, including, among others, that he failed to provide himself with books, records and/ or subsidiaries for his business, the Municipal treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the municipal treasurer and sworn statement of the gross sales and / or receipts of the current year or quarter shall be submitted to the Municipal treasurer within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

Issuance of Certificate-The Municipal Treasurer may upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issued certificate to the affect that the tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P 100.00).

Transfer of Business to other Location- Any business for which a municipal 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 the payment of additional tax during the period for which the payment of the tax was made.

Death of License- 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.

Retirement of Business- Any person, natural or juridical, subject to the tax on business imposed herein shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for that particular calendar year.

For purposes hereof, termination shall mean that the business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as contemplated in this article. 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 this municipality 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 the taxes of a business is not avoided by the termination or retirement thereof. For purposes, the following procedural guidelines shall strict be observed:

- 1) The Municipal Treasurer shall assign every application for termination of business to an inspector in his office who shall go to the address of the business on record to verify if it is really no longer 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 mayor of disapproval of the application for termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing tax ordinance of this municipality: and,
- 2) In the case of a new owner to whom the business was transferred by sale or other form of conveyance, the said new owner shall be liable to pay the tax or fee for the transfer of the business to him.

If it is found out that the retirement or termination of the business is legitimate, and the tax due therefore be less than the tax due for the current year based on the gross sales or receipt, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

Section 2A.07. Computation of Tax on Related or Combined business. Operates or conducts two or more related business mentioned in this article which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipt of the two (2) or more related business.

If however, the business operated by one person are governed by separate tax schedules or the rates of taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the appropriate schedule.

Section 2A.08. Newly started Business. In the case of newly started business subject of this article, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be **one- fourth of a one- tenth of one percent (1/4 of 1/10 of 1%)** of the capital investment or Two Hundred (P 200.00) pesos, whichever is higher.

In the succeeding quarter or quarters, in case where the business opens before the last quarter of the year, the tax shall be based on the gross sales or receipt for the preceding quarter at one- fourth (1/4 %) of the taxes fixed therefore by the pertinent schedule.

In the succeeding calendar year, regardless of when the business starts, the tax shall be based on the gross sales/or receipt for the preceding calendar year or any fraction therefore, as provided in the pertinent schedule.

The owner, proprietor, partner or incorporator of the newly started business upon filing the application for Business Permit, is given twenty (20) days to comply with all the pertinent requirements needed by the BPLO to process and approve the operation of the business. Failure to comply the requirements within the specified date would mean inclusion of penalty and surcharge upon processing, approval and issuance of Business Permit.

Section 2A.09. Situs of the Tax. The situs of the tax imposed in this article shall be determined in accordance with the following:

a) Definition of terms

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

The municipality specifically mentioned in the articles of incorporation or official registration papers as being the official address of 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 or city, 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 executive of the municipalities concerned within fifteen (15) days after such transfer or relocation is affected.

Branch or sales Office- a fixed place in locality which conducts operations of the business as an extension of the principal office. Offices used only as display areas of the products where no stocks or items are stored or sales, 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.

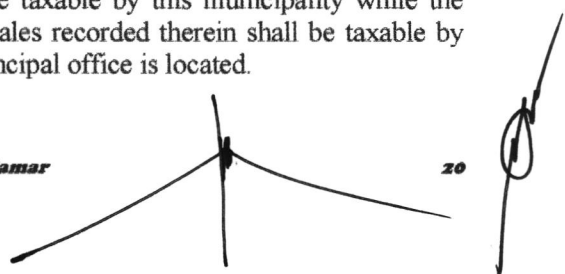
Warehouse- a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customer or dealers, or by persons acting in behalf of the business. A warehouse that does not accept orders and/ or issue sales invoices as aforementioned shall not be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

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

Experimental Farms- agriculture lands utilized by a business or corporation to conduct studies, test, 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 or products. On- site sales in commercial quantity made in experimental farms shall be similarly imposed the corresponding tax imposed herein.

b) Sales Allocation

- All sales made in this municipality where there is a branch or sales office or warehouse shall be payable to this municipality where the same is located.
- In case where there is no such branch, sales office or warehouse in this municipality where the sale is made, the sale shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue therein where the said principal is located.
- In the case where the factory, project office, plant or plantation in pursuit of business is located in this municipality, seventy percent (70%) of all sales recorded in its principal office shall be taxable by this municipality while the remaining thirty percent (30%) of all sales recorded therein shall be taxable by the local government unit where the principal office is located.



- In case a plantation or factory is located in a different place but either one of them is located in this municipality, the seventy percent (70%) sales allocation mentioned above shall be divided as follows:

Sixty percent (60%) to the local government unit where the factory is located; and forty percent (40%) to the local government unit where the plantation is located.

- 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 aforementioned shall be prorated 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 service and other independent contractors, the term "production" shall refer to the cost of projects actually undertaken during the tax period.
 - The sales allocation mentioned herein 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 same shall be covered subparagraphs.
 - In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products these rules on situs of taxation shall apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
- c) **Port of loading-** If this municipality is only the port of loading of the business mentioned in this Article, the tax imposed therein shall not be collected by the municipal treasurer, unless the exporter maintains its principal office, a branch, sales office or warehouse, factory, plant, or plantation in this municipality.
- d) **Sales made by Route Truck, Vans or Vehicles-** For routes sale made in this municipality where a manufacturer, producer, wholesaler, retailer, or dealer has a branch or sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse and the tax due thereon shall be paid to this municipality where such branch, sales office or warehouse is located.

For the route sale made in this municipality where a manufacturer, producer, wholesaler, retailer or dealer has no branch, sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale and the tax due thereon shall be paid to the local government unit where such branch, sales office or warehouse is located.

Section 2A.10. Exemptions. Countryside and Barangay business enterprises (CBBE) duly registered under R.A. 6810; Cooperatives duly registered under R.A. 6938; and business enterprises certified by the board of investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration are *exempted* from the tax imposition prescribed in this article.

ARTICLE B. COMMUNITY TAX

Section 2B.01. Impositions of Tax. There is hereby levied or imposed a community tax on persons, natural or judicial, who are covered by the following criteria:

A) Natural person (individuals)

1. Every inhabitant 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 in any calendar year;
2. An individual who is engaged in business or occupation;

3. An individual who owns real property with an aggregate assessed value of one thousand pesos (P1,000.00) or more;
4. An individual who is required by law to file an income tax return

Rate of Community Tax. There shall be collected from the above-mentioned individuals a community tax in the amount of Five pesos (P5.00) plus an 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 but which in no case shall exceed Five thousand pesos (P 5,000.00).

In case of husband and wife each of them shall be liable to pay the Five pesos (P5.00) but the additional tax imposable on the husband and wife shall be One peso (P1.00) for every One thousand pesos (P1,000.00) of income from the total property owned by them and/ or the total gross receipts or earning derived by them. (Art. 246. IRR).

B) Juridical persons- Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged on or doing business in this municipality shall pay an annual community tax of Five hundred pesos (P500.00) and an annual additional tax which, in no case, shall exceed Ten thousand pesos (P10,000.00) in accordance with the following schedule.

- 1) For every five thousand pesos (P5,000.00) worth of real property in this municipality owned by the juridical entity during preceding year, based on the evaluation used for the payment of the real property tax under existing laws – found in the assessment rolls of this municipality, where the real property is situated- two pesos (P2.00); and,
- 2) For every five thousand pesos (P5,000.00) of gross receipts of earnings derived from the business in the Philippines during the preceding year- two pesos (P2.00).

Section 2B.02. Exemptions. The following are exempted from the payment of community tax:

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

Section 2B.03. Place of Payment. The community tax imposed herein shall be in this municipality if the residence of the individual or the principal office of the juridical entity is located here. Likewise, if the branch, sales office or warehouse whose sales are made and recorded is located in this municipality, the corresponding community tax shall be paid here. Any person, natural or juridical, who is supposed to pay his community tax in this municipality but pays his community tax elsewhere, shall remain liable to pay such tax in this municipality. It shall be unlawful for the municipal treasurer to collect community tax outside the territorial jurisdiction of this municipality.

Section 2B.04. Time of payment. The community tax imposed herein shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.

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

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

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

Section 2B.05. Penalties for Late Payment. If the community tax is not paid within the prescribed period, 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 2B.06. Community Tax Certificate. A community tax certificate shall be issued to every person or corporation upon payment of community tax. A community tax may also be issued to any person or corporation not subject to the community tax upon payment of **one peso (P 1.00)**

Section 2B.07. Presentation of Community Tax Certificate. When an individual subject to community tax acknowledges any document before a notary public, take the 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 transact other official business or receives any salary or wage from any person or corporation, each shall be the duty the 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 a registration of voter.

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

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

Section 2B.08. Authority of the Municipal Treasurer to Deputize the Barangay Treasurer to Collect Taxes, Fees or Charges. The Municipal Treasurer is hereby authorized to deputize the barangay treasurers in this municipality to collect taxes, fees or charges including the community tax as per **Article 250 and 258 of the Rules and Regulations Implementing the Local Government Code of 1991** subject to the following rules and regulations;

- 1) The Barangay Treasurer to be deputized shall be properly bonded.
- 2) In the case of collecting the community tax, such deputy shall be limited to the collection of the community tax payable by individual; taxpayers thus excluding those from juridical persons.
- 3) The Barangay Treasurer so deputized shall not delegate the collection of taxes, fees or charges to any private person.

Section 2B.09. Allocation of Proceeds of Community Tax. The proceeds of the community tax actually and directly collected by the municipal treasurer shall accrue entirely to the general fund of this municipality, however, the proceeds of the community tax collected by the deputizes barangay treasurer shall be apportioned as follows:

- a) Fifty percent (50%) shall accrue to the general fund of this municipality;
- b) Fifty person (50%) shall accrue to the barangay where the tax is collected.

Section 2B.10. Penalty. Any violation of the provisions of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court (Sec. 447, para a, sub-para (1)(iii) of R.A 7160.

Article C. - Tax on the Transfer of Business or Trade Activity

Section 2C.01. Imposition of Tax. There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter, or any other form or mode of conveyance at the rate of One Percent (1%) of the total consideration or, in the absence of the specific consideration, the gross sales or receipts of the preceding calendar year on file at the municipal treasurer office or the fixed amount of Five Hundred Pesos (P 500.00) whichever is lower.

Section 2C. 02. Rules and Regulations

- 1) The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.
- 2) The permit issued to the former owner shall be surrendered to the municipal treasurer, thru the office of the Mayor, who shall cancel the same in his records.

- 3) Any persons, natural or juridical, who was granted a permit to operate or conduct a business or trade in this municipality who transferred his business to another shall inform in writing the Chief, Business Permits and Inspection Division (or section), office of the Mayor within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.
- 4) The Municipal Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this article.

Section 2C.03. Time of Payment. The tax imposed in this article shall be paid to the municipal treasurer by the buyer, donee, or heir, before the business or trade undertaking is operated, manner as the original tax due.

Section 2C.04. Surcharge for late Payment. Failure to pay the tax imposed in this article on time shall subject the taxpayer to a surcharge of Twenty- Five (25%) of the original amount of tax due and such surcharge shall be paid at the same time and in the same manner as the original tax due.

Section 2C.05. Penalty. Any violation of this article shall be punished by a fine of not less than One thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, both such fine and imprisonment at the discretion of the court (R.A. 44) para a, sub-para (1)(iii).

CHAPTER III- PERMIT FEE AND OTHER REGULATORY FEES

Article A. MAYOR'S PERMIT

Section 3A.01. Imposition of fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to every person, natural or juridical, for the operation of any business or service establishment, conduct of any trade activity, pursuit of any commercial undertaking and practice of occupation or calling within this municipality.

The permit fee is payable for every separate or distinct establishment or place where the business, trade or commercial undertaking, practice of occupation or calling is conducted

One line of business or trade activity does not become exempt by being conducted with some other business or activity for which the permit has been paid.

1. ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, COMPOUNDERS OF LIQUOR, DISTILLED SPIRITS AND/OR WINES; OR MANUFACTURES OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:	PERMIT FEE PER ANNUM
Less than P 200	50.00
200 or more than but less than 300	80.00
300 or more than but less than 400	100.00
500 or more than but less than 600	150.00
600 or more than but less than 800	190.00
800 or more than but less than 1,000	210.00
1,000 or more than but less than 2,000	260.00
2,000 or more than but less than 3,000	310.00
3,000 or more than but less than 4,000	400.00
4,000 or more than but less than 5,000	500.00
5,000 or more than but less than 10,000	650.00
10,000 or more than but less than 20,000	750.00
20,000 or more than but less than 30,000	850.00
30,000 or more than but less than 40,000	1,000.00
40,000 or more than but less than 50,000	1,300.00
50,000 or more than but less than 60,000	1,500.00
60,000 or more than but less than 80,000	1,750.00

80,000 or more than but less than 90,000	2,000.00
90,000 or more than but less than 100,000	2,300.00
100,000 or more than but less than 120,000	2,500.00
120,000 or more than but less than 140,000	2,700.00
140,000 or more than but less than 160,000	2,850.00
160,000 or more than but less than 175,000	3,000.00
175,000 or more than but less than 185,000	3,200.00
185,000 or more than but less than 200,000	3,350.00
200,000 or more than but less than 220,000	4,000.00
220,000 or more than but less than 250,000	4,250.00
250,000 or more than but less than 275,000	4,500.00
275,000 or more than but less than 300,000	5,000.00
300,000 or more than but less than 320,000	5,500.00
320,000 or more than but less than 350,000	6,000.00
350,000 or more than but less than 400,000	6,300.00
400,000 or more than but less than 425,000	6,400.00
425,000 or more than but less than 450,000	6,600.00
450,000 or more than but less than 475,000	6,750.00
475,000 or more than but less than 500,000	6,850.00
500,000 or more	7,000.00

**2. ON WHOLESALERS, DISTRIBUTORS, EXPORTERS, PRODUCERS OF OR DEALERS
IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN
ACCORDANCE WITH THE FOLLOWING SCHEDULE**

**IF THE AMOUNT OF BUSINESS TAX PAID
IN THE PRECEDING
CALENDAR YEAR IS:**

**PERMIT FEE
PER ANNUM**

Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 140,000	2,700.00
140,000 or more but less than 160,000	2,850.00
160,000 or more but less than 175,000	3,000.00
175,000 or more but less than 185,000	3,200.00
185,000 or more but less than 200,000	3,350.00
200,000 or more but less than 220,000	4,000.00
220,000 or more but less than 250,000	4,250.00
250,000 or more but less than 275,000	4,500.00
275,000 or more but less than 300,000	5,000.00
300,000 or more but less than 320,000	5,500.00
320,000 or more but less than 350,000	6,000.00
350,000 or more but less than 400,000	6,300.00
400,000 or more but less than 425,000	6,400.00
425,000 or more but less than 450,000	6,600.00
450,000 or more but less than 475,000	6,750.00
475,000 or more but less than 500,000	6,850.00
500,000 or more	7,000.00

3. ON EXPORTERS, MANUFACTURER, MILLER, RE-PACKERS, OR PRODUCER OF ESSENTIAL COMMODITIES ENUMARATED UNDER SECTION 2A.02 (Item No.3), THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more less than 300	80.00
300 or more less than 400	100.00
500 or more less than 600	150.00
600 or more less than 800	190.00
800 or more less than 1,000	210.00
1,000 or more less than 2,000	260.00
2,000 or more less than 3,000	310.00
3,000 or more less than 4,000	400.00
4,000 or more less than 5,000	500.00
5,000 or more less than 10,000	650.00
10,000 or more less than 20,000	750.00
20,000 or more less than 30,000	850.00
30,000 or more less than 40,000	1,000.00
40,000 or more less than 50,000	1,300.00
50,000 or more less than 60,000	1,500.00
60,000 or more less than 80,000	1,750.00
80,000 or more less than 90,000	2,000.00
90,000 or more less than 100,000	2,300.00
100,000 or more less than 120,000	2,500.00
120,000 or more less than 140,000	2,700.00
140,000 or more less than 160,000	2,850.00
160,000 or more less than 175,000	3,000.00
175,000 or more less than 185,000	3,200.00
185,000 or more less than 200,000	3,350.00
200,000 or more less than 220,000	4,000.00
220,000 or more less than 250,000	4,250.00
250,000 or more less than 275,000	4,500.00
275,000 or more less than 300,000	5,000.00
300,000 or more less than 320,000	5,500.00
320,000 or more less than 350,000	6,000.00
350,000 or more less than 400,000	6,300.00
400,000 or more less than 425,000	6,400.00
425,000 or more less than 450,000	6,600.00
450,000 or more less than 475,000	6,750.00
475,000 or more less than 500,000	6,800.00
500,000 or more	7,000.00

4. ON WHOLESALER, DISTRIBUTERS OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A. 02 (Item NO. 3, THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more less than 300	80.00
300 or more less than 400	100.00
500 or more less than 600	150.00
600 or more less than 800	190.00
800 or more less than 1,000	210.00
1,000 or more less than 2,000	260.00
2,000 or more less than 3,000	310.00
3,000 or more less than 4,000	400.00
4,000 or more less than 5,000	500.00
5,000 or more less than 10,000	650.00
10,000 or more less than 20,000	750.00
20,000 or more less than 30,000	850.00
30,000 or more less than 40,000	1,000.00

40,000 or more less than 50,000	1,300.00
50,000 or more less than 60,000	1,500.00
60,000 or more less than 80,000	1,750.00
80,000 or more less than 90,000	2,000.00
90,000 or more less than 100,000	2,300.00
100,000 or more less than 120,000	2,500.00
120,000 or more less than 140,000	2,700.00
140,000 or more less than 160,000	2,850.00
160,000 or more less than 175,000	3,000.00
175,000 or more less than 185,000	3,200.00
185,000 or more less than 200,000	3,350.00
200,000 or more less than 220,000	4,000.00
220,000 or more less than 250,000	4,250.00
250,000 or more less than 275,000	4,500.00
275,000 or more less than 300,000	5,000.00
300,000 or more less than 320,000	5,500.00
320,000 or more	6,000.00

5. ON RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item No. 3), THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 300,000	50.00
300 or more but less than 500	80.00
500 or more but less than 600	120.00
600 or more but less than 800	150.00
800 or more but less than 1,000	200.00
1,000 or more but less than 2,000	250.00
2,000 or more but less than 3,000	300.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	600.00
10,000 or more but less than 20,000	700.00
20,000 or more but less than 30,000	800.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,200.00
50,000 or more but less than 60,000	1,580.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 140,000	2,700.00
140,000 or more but less than 160,000	2,850.00
160,000 or more but less than 175,000	3,000.00
175,000 or more but less than 185,000	3,200.00
185,000 or more but less than 200,000	3,350.00
200,000 or more but less than 220,000	4,000.00
220,000 or more but less than 250,000	4,250.00
250,000 or more but less than 275,000	4,500.00
275,000 or more but less than 300,000	5,000.00
300,000 or more but less than 320,000	5,500.00
320,000 or more	6,000.00

6. ON RETAILERS OF ALL COMMODITIES NOT CLASSIFIED AS "ESSENTIAL COMMODITIES" THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00

600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 140,000	2,700.00
140,000 or more but less than 160,000	2,850.00
160,000 or more but less than 175,000	3,000.00
175,000 or more but less than 185,000	3,200.00
185,000 or more but less than 200,000	3,350.00
200,000 or more but less than 220,000	4,000.00
220,000 or more but less than 250,000	4,250.00
250,000 or more but less than 275,000	4,500.00
275,000 or more but less than 300,000	5,000.00
300,000 or more but less than 320,000	5,500.00
320,000 or more	6,000.00

7. ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED TO THOSE ENUMERATED UNDER SECTION 2A. 02 (Items "7 and 8"), THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 140,000	2,700.00
140,000 or more but less than 160,000	2,850.00
160,000 or more but less than 175,000	3,000.00
175,000 or more but less than 185,000	3,200.00
185,000 or more but less than 200,000	3,350.00
200,000 or more but less than 220,000	4,000.00
220,000 or more but less than 250,000	4,250.00
250,000 or more but less than 275,000	4,500.00
275,000 or more but less than 300,000	5,000.00
300,000 or more but less than 320,000	5,500.00
320,000 or more but less than 350,000	6,000.00
350,000 or more but less than 400,000	6,300.00
400,000 or more but less than 425,000	6,400.00
425,000 or more but less than 450,000	6,600.00

450,000 or more but less than 475,000	6,750.00
475,000 or more but less than 500,000	6,850.00
500,000 or more	7,000.00

8. ON BANKS AND OTHER FINANCIAL INSTITUTION INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENTS COMPANIES, PAWNSHOP, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKET, STOCK BROKERS, EDUCATIONAL PLAN AND MEMORIAL OR LIFE PLAN AGENCIES, THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 500	350.00
500 or more but less than 800	500.00
1,500 or more but less than 3,000	700.00
3,000 or more but less than 5,000	850.00
5,000 or more but less than 8,000	1,000.00
8,000 or more but less than 10,000	1,500.00
10,000 or more but less than 15,000	1,750.00
15,000 or more but less than 20,000	1,850.00
20,000 or more but less than 25,000	1,950.00
25,000 or more but less than 30,000	2,200.00
30,000 or more but less than 40,000	2,300.00
40,000 or more but less than 45,000	2,375.00
45,000 or more but less than 50,000	2,450.00
50,000 or more but less than 60,000	2,700.00
60,000 or more but less than 65,000	3,000.00
65,000 or more but less than 75,000	3,250.00
75,000 or more but less than 85,000	3,500.00
85,000 or more but less than 100,000	4,000.00
100,000 or more but less than 120,000	4,300.00
120,000 or more but less than 130,000	4,500.00
130,000 or more but less than 135,000	5,000.00
135,000 or more but less than 145,000	5,500.00
145,000 or more but less than 160,000	6,000.00
160,000 or more but less than 180,000	6,500.00
180,000 or more but less than 200,000	6,750.00
200,000 or more but less than	7,000.00

9. ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE..... P 40.00

10. ON PRIVATELY-OWNED PUBLIC MARKET

IN THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 500	350.00
500 or more but less than 800	500.00
1,500 or more but less than 2,000	700.00
3,000 or more but less than 5,000	850.00
5,000 or more but less than 8,000	1,000.00
8,000 or more but less than 10,000	1,500.00
10,000 or more but less than 15,000	1,750.00
15,000 or more but less than 20,000	1,850.00
20,000 or more but less than 25,000	1,950.00
25,000 or more but less than 30,000	2,200.00
30,000 or more but less than 40,000	2,300.00
40,000 or more but less than 45,000	2,375.00
45,000 or more but less than 50,000	2,450.00
50,000 or more but less than 60,000	2,700.00
60,000 or more but less than 65,000	3,000.00
65,000 or more but less than 75,000	3,250.00

75,000 or more but less than 85,000	3,500.00
85,000 or more but less than 100,000	4,000.00
100,000 or more but less than 120,000	4,300.00
120,000 or more but less than 130,000	4,500.00
130,000 or more but less than 135,000	5,000.00
135,000 or more but less than 145,000	5,500.00
145,000 or more but less than 160,000	6,000.00
160,000 or more but less than 180,000	6,500.00
180,000 or more but less than 200,000	6,750.00
200,000 or more	7,000.00

11. ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 500	350.00
500 or more but less than 800	500.00
1,500 or more but less than 2,000	700.00
3,000 or more but less than 5,000	850.00
5,000 or more but less than 8,000	1,000.00
8,000 or more but less than 10,000	1,500.00
10,000 or more but less than 15,000	1,750.00
15,000 or more but less than 20,000	1,850.00
20,000 or more but less than 25,000	1,950.00
25,000 or more but less than 30,000	2,200.00
30,000 or more but less than 40,000	2,300.00
40,000 or more but less than 45,000	2,375.00
45,000 or more but less than 50,000	2,450.00
50,000 or more but less than 60,000	2,700.00
60,000 or more but less than 65,000	3,000.00
65,000 or more but less than 75,000	3,250.00
75,000 or more but less than 85,000	3,500.00
85,000 or more but less than 100,000	4,000.00
100,000 or more but less than 120,000	4,300.00
120,000 or more but less than 130,000	4,500.00
130,000 or more but less than 135,000	5,000.00
135,000 or more but less than 145,000	5,500.00
145,000 or more but less than 160,000	6,000.00
160,000 or more but less than 180,000	6,500.00
180,000 or more but less than 200,000	6,750.00
200,000 or more	7,000.00

12. ON LESSORS OF REAL ESTATE INCLUDING APARTMENTS- FOR- RENT

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00

60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 130,000	2,750.00
130,000 or more but less than 140,000	3,000.00
140,000 or more but less than 150,000	3,300.00
150,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	4,000.00
180,000 or more but less than 200,000	4,300.00
200,000 or more but less than 250,000	4,500.00
250,000 or more but less than 300,000	5,000.00
300,000 or more but less than 350,000	5,500.00
350,000 or more	6,000.00

13. ON PRIVATE CEMETERIES OR MEMORIAL PARKS

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

	PERMIT FEE PER ANNUM
Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 130,000	2,750.00
130,000 or more but less than 140,000	3,000.00
140,000 or more but less than 150,000	3,300.00
150,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	4,000.00
180,000 or more but less than 200,000	4,300.00
200,000 or more but less than 250,000	4,500.00
250,000 or more but less than 300,000	5,000.00
300,000 or more but less than 350,000	5,500.00
350,000 or more	6,000.00

14. ON OPERATORS OF BOARDING HOUSES ----- P 100.00

15. ON OPERATORS OF COFFEE, CASSAVA, COCONUT OR MEAT GRINDER FOR A FEE ----- P 50.00

16. ON OPERATORS OF AMUSEMENT PLACES; INCLUDING, BUT NOT LIMITED TO, THOSE ENUMERATED UNDER SECTION 2A, 02, ITEM NO. 17 AND ON ESTABLISHMENT WHERE GAMES CONSIDERED TO BE GAMES OF SKILL SUCH AS MAHJONG, POKER AND SIMILAR CARD GAMES ARE BEING PLAYED, SUBJECT TO THE PROVISION OF SECTION 2A, 02 ITEM NO. 19 OF THIS CODE, THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING

PERMIT FEE

CALENDAR YEAR IS:**PER ANNUM**

Less than P 500	150.00
500 or more but less than 800	175.00
1,500 or more but less than 2,000	250.00
3,000 or more but less than 5,000	300.00
5,000 or more but less than 8,000	350.00
8,000 or more but less than 10,000	400.00
10,000 or more but less than 15,000	475.00
15,000 or more but less than 20,000	500.00
20,000 or more but less than 25,000	575.00
25,000 or more but less than 30,000	650.00
30,000 or more but less than 40,000	725.00
40,000 or more but less than 45,000	800.00
45,000 or more but less than 50,000	850.00
50,000 or more but less than 60,000	900.00
60,000 or more but less than 65,000	950.00
65,000 or more but less than 75,000	1,000.00
75,000 or more but less than 85,000	1,500.00
85,000 or more but less than 100,000	1,750.00
100,000 or more but less than 120,000	2,000.00
120,000 or more but less than 130,000	2,500.00
130,000 or more but less than 135,000	2,750.00
135,000 or more but less than 145,000	3,000.00
145,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	3,750.00
180,000 or more but less than 200,000	4,000.00
200,000 or more	4,750.00

17. ON OPERATORS OF THEATERS AND CINEMA HOUSES; VIDEO- MOVIEHOUSE UTILIZING, VHS, JVC, LASSER DICS PLAYERS OR OTHER SIMILAR APPARATUS: AND OTHER SHOW- HOUSES WHICH ARE OPEN TO THE PUBLIC FOR A FEE, THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 500	150.00
500 or more but less than 800	175.00
1,500 or more but less than 2,000	250.00
3,000 or more but less than 5,000	300.00
5,000 or more but less than 8,000	350.00
8,000 or more but less than 10,000	400.00
10,000 or more but less than 15,000	475.00
15,000 or more but less than 20,000	500.00
20,000 or more but less than 25,000	575.00
25,000 or more but less than 30,000	650.00
30,000 or more but less than 40,000	725.00
40,000 or more but less than 45,000	800.00
45,000 or more but less than 50,000	850.00
50,000 or more but less than 60,000	900.00
60,000 or more but less than 65,000	950.00
65,000 or more but less than 75,000	1,000.00
75,000 or more but less than 85,000	1,500.00
85,000 or more but less than 100,000	1,750.00
100,000 or more but less than 120,000	2,000.00
120,000 or more but less than 130,000	2,500.00
130,000 or more but less than 135,000	2,750.00
135,000 or more but less than 145,000	3,000.00
145,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	3,750.00
180,000 or more but less than 200,000	4,000.00

200,000 or more

4,750.00

18. ON PROPRIETORS OF AMUSEMENT DEVICES FOR- A FEE, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

➤ Jukebox machine.....	P 100.00 per unit
➤ Videoke machine (with slot for coin or token).....	P 150.00 per unit
➤ Family home computer	P 50.00 per unit
➤ Game and watch device	P 50.00 per unit
➤ Slot machine not classified as gambling device.....	P50.00 per unit other
amusement	
➤ Devices	P 50.00 per unit

19. ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENT INCLUDING FOOD CATERES

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 130,000	2,750.00
130,000 or more but less than 140,000	3,000.00
140,000 or more but less than 150,000	3,300.00
150,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	4,000.00
180,000 or more but less than 200,000	4,300.00
200,000 or more but less than 250,000	4,500.00
250,000 or more but less than 300,000	5,000.00
300,000 or more but less than 350,000	5,500.00
350,000 or more	6,000.00

20. ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS(BEERS), "TUBA", "BASI" AND OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00

800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 130,000	2,750.00
130,000 or more but less than 140,000	3,000.00
140,000 or more but less than 150,000	3,300.00
150,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	4,000.00
180,000 or more but less than 200,000	4,300.00
200,000 or more but less than 250,000	4,500.00
250,000 or more but less than 300,000	5,000.00
300,000 or more but less than 350,000	5,500.00
350,000 or more	6,000.00

21. ON RETAIL DEALERS OR RETAILERS OF MANUFACTURED TOBACCO OR SNUFF INCLUDING CIGARS OR CIGARETTES:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 200	50.00
200 or more but less than 300	80.00
300 or more but less than 400	100.00
500 or more but less than 600	150.00
600 or more but less than 800	190.00
800 or more but less than 1,000	210.00
1,000 or more but less than 2,000	260.00
2,000 or more but less than 3,000	310.00
3,000 or more but less than 4,000	400.00
4,000 or more but less than 5,000	500.00
5,000 or more but less than 10,000	650.00
10,000 or more but less than 20,000	750.00
20,000 or more but less than 30,000	850.00
30,000 or more but less than 40,000	1,000.00
40,000 or more but less than 50,000	1,300.00
50,000 or more but less than 60,000	1,500.00
60,000 or more but less than 80,000	1,750.00
80,000 or more but less than 90,000	2,000.00
90,000 or more but less than 100,000	2,300.00
100,000 or more but less than 120,000	2,500.00
120,000 or more but less than 130,000	2,750.00
130,000 or more but less than 140,000	3,000.00
140,000 or more but less than 150,000	3,300.00
150,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	4,000.00
180,000 or more but less than 200,000	4,300.00
200,000 or more but less than 250,000	4,500.00
250,000 or more but less than 300,000	5,000.00
300,000 or more but less than 350,000	5,500.00
350,000 or more	6,000.00

22. ON AGRI- BUSINESS ENTERPRISES:

On all kinds of agri-business enterprises except those related to fishes and other aquatic resources.

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:

PERMIT FEE PER ANNUM

Less than P 500	150.00
500 or more but less than 800	175.00
1,500 or more but less than 2,000	250.00
3,000 or more but less than 5,000	300.00
5,000 or more but less than 8,000	350.00
8,000 or more but less than 10,000	400.00
10,000 or more but less than 15,000	475.00
15,000 or more but less than 20,000	500.00
20,000 or more but less than 25,000	575.00
25,000 or more but less than 30,000	650.00
30,000 or more but less than 40,000	725.00
40,000 or more but less than 45,000	800.00
45,000 or more but less than 50,000	850.00
50,000 or more but less than 60,000	900.00
60,000 or more but less than 65,000	950.00
65,000 or more but less than 75,000	1,000.00
75,000 or more but less than 85,000	1,500.00
85,000 or more but less than 100,000	1,750.00
100,000 or more but less than 120,000	2,000.00
120,000 or more but less than 130,000	2,500.00
130,000 or more but less than 135,000	2,750.00
135,000 or more but less than 145,000	3,000.00
145,000 or more but less than 160,000	3,500.00
160,000 or more but less than 180,000	3,750.00
180,000 or more but less than 200,000	4,000.00
200,000 or more but less than	4,750.00

23. ON GOLF LINKS:

1. Less than (10) holesP 1,000.00
2. Ten (10) or more holesP 1,500.00

24. ON OPERATORS OF COCKPITS..... P 5,000.00/ annum

25. ON ALL OTHER SIMILAR BUSINESS, TRADES, OR COMMERCIAL UNDERTAKING NOT HEREIN EXPRESSLY SPECIFIED..... P 500.00

26. ON ALL SIMILAR BUSINESS, TRADES, OR COMMERCIAL UNDERTAKINGS NOT HEREIN EXPRESSLY SPECIFIED..... P 500.00

B) FOR RENEWAL OF MAYOR'S PERMIT

a) Accomplishment of the application form for renewal of Mayor's Permit, with the following documents to be attached:

- Previous year's Mayor's Permit
- Xerox copies of the annual or quarterly tax payments
- Xerox copies of all receipts showing payments of all regulatory fees as provided for in the local tax ordinance.

a) Sworn statement of the owner- operator that the capital investment of the business has not been increased or decreased, as the case may be. In where the permit of the business being renewed falls under one schedule (e.g. retailers, independent wholesalers and distributors) and the other operator thereof has only one capital investment for all, only one permit is required for all such business. In no case shall the capital be unilaterally divided into three parts (one for retailer, another for wholesalers, and still another for distributors) unless the operator himself indicates the respective capital for each. On the other hand, where the operator operates two or more business under different schedules as provided for the local tax

code (e.g. drugstore with soda fountain bars or refreshment and restaurant) such operator should be required to specify the corresponding capital for each and a separate permit is accordingly issued.

- b) Certificate of tax exemption
- c) Health certificate for all food handlers and those required by ordinance to secure such health certificate.
- d) Sworn statement of the assessed value of the real property as indicated in the real property tax declaration (for real estate lessors)
- e) Certificate of exemption if exempted under any law or decree.
- f) Barangay clearance

Section 3A.02. Time and Manner of Payment. The fee imposed in the preceding section shall be paid to the municipal treasurer upon approval of the application. No business or trade undertaking can be lawfully begun or pursued in this municipality without the corresponding Mayor's permit.

In case of renewal thereof, the fee shall be paid within the first twenty (20) days of January of each year.

Section 3A.03. Surcharge for Late Payment. In case of failure to pay the permit fee or renew the permit within the prescribed period, the fee shall be increased by a surcharge of twenty-five percent (25%) of the original amount due, such surcharge to be paid at the same time in the same manner as the fee due.

Section 3A.04. Exemption. Countryside and Barangay Business Enterprises (CBBE) and Cooperatives duly registered under R.A 6810 and R.A 6938, respectively, are exempted from the payment of the Mayor's permit fee prescribed in this article.

Business enterprises certified by the Board of Investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, are not exempted from the payment of the fee prescribed in this article. They are only exempted from the payment of business taxes as provided in Section 2A10, Article A. Chapter II of this revenue code.

Section 3A.05. Newly- Started or Transferred Business, Trade or Commercial Undertaking. The Mayor's permit fee on newly-started or newly transferred business, trade or commercial undertaking shall be in accordance with the following schedule:

If the business starts To operate within the:	Initial Permit fee:
1 st quarter of the year	P 200.00
2 nd quarter of the year	150.00
3 rd quarter of the year	100.00
4 th quarter of the year	50.00

For the newly business or activity that starts to operate after January 20, the fee shall be paid before any business or activity can be lawfully begun or pursued, and 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 or activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.06. Administrative Provision

- a) **Application for Mayor's Permit.** An application for a Mayor's permit shall be filed with the office of the 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 pertinent information as may be required.

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

A mayor's permit shall be refused to any person:

- 1) Who previously violated any ordinance or regulations governing permits granted;
- 2) Whose business establishments or undertaking does not conform with zoning regulations and safety;
- 3) Who has an unsettled tax obligation, debt or other liability to the Municipal government; and,
- 4) Who is disqualified under any provision of law or ordinance to establish, or operate the business being applied for.

- b) **Issuance of Permit, Contents of Permit.** Upon approval of the application for Mayor's permit, two copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One 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 receipt for the payment of the Mayor's permit and official receipt issued by the municipal treasurer for the payment of business tax.

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

The Municipal Mayor 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 payment of one hundred pesos (P100.00).

- c) **Posting of Permit.** Every permit shall keep his permit conspicuously posted in plain view at all times in his place of business or office. If the permit 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 their duly authorized representative.
- d) **Duration of Permit.** The Mayor's permit shall be granted for a period of not more than (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. It shall have a continuing validity only upon renewal thereof and payment of corresponding fee.
- e) **Revocation of Permit.** When a person doing business under the provisions of this code violates any provision of this Article; refuses to pay an indebtedness or liability to this municipality; abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly conduct, criminals or women of ill repute, the Municipal Mayor, after investigation, may revoke the mayor's permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege. In addition to the fine and imprisonment that may be imposed by the Court for violation of any provision of this code or ordinance governing the establishment and maintenance of business and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

f) **Requirements for Mayor's Permit.** Application for a Mayor's permit shall be accompanied by the following:

1) For a newly started business:

- a. Accomplishment of form for the operation of business in triplicate (form to be supplied by the Office of the Mayor);
- b. Location sketch of the new business at back of application form;
- c. Paid-up capital of business as shown in Articles of Incorporation or partnership papers. For sole proprietorship, a sworn statement of owner-operator indicating capital invested.
- d. If business is tax-exempt, a certificate of such tax exemption.
- e. Certification from the municipal engineer or zoning office that the location of the new business is within the commercial or industrial area, as the case may be;
- f. Tax clearance showing that the operator has paid all tax obligations in the province, or Municipal;
- g. Together with the application for a new business permit, the applicant shall submit three copies of his picture, passport size, and the picture of the senior partner if a partnership, or that of the president and or general manager in the case of a corporation.

Upon submission of the application, the local government officers concerned shall verify if the sanitary requirements, the installation of power of light requirements, as well as the other safety requirements are complied with, and to require applicant to comply if found unsatisfactory. The permit to operate shall be issued only upon compliance with such safety requirements, and after payment of the corresponding inspection fees as required by the local tax ordinance.

- h. Barangay Clearance
- i. Other documents as may hereafter be required except police clearance, court clearance, Lupon Tagapamayapa clearance and other kind of clearance or certifications which are commonly used in applying for employment or travel abroad
- j. Tax clearance showing that the operator has paid all his tax obligation in this Municipal.
- k. Two (2) passport pictures of the operators. In the case of partnership, the picture of president or general manager.
- l. Presentation of community tax certificate and receipt for the payment for the professional tax or occupation fee, as the case may be, if the applicant is liable thereof.
- m. Other supporting papers as may hereafter be required except police clearance, court clearance, Lupon Tagapamayapa Clearance and other kinds of clearances or certification which are commonly used in applying for employment, travel abroad and similar purposes.

Section 3A.07. Fulfillment of other requirements. The issuance of mayor's permit shall not exempt the license or permittee from the fulfillment of the other requirements in connection with the operation of the business or in conduct of any activity prescribed under this code, laws and other ordinances of this municipal.

Section 3A.08. Exemption. Ordinary employees of private firms such as salesgirls, salesmen or similar ordinary wage earners in stores and like establishments are exempted from securing a Mayor's permit since they are not rendering services for a fee but only receive their wage or salary as employees. They are also exempted from the payment of "occupation fee" since they are mere employees and not practicing any "occupation or calling".

Section 3A.09. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P 1,000.00) but not more than Two Thousand Five Hundred (P 2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months or both such fine and imprisonment at the discretion Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article B. CART OR SLEDGE REGISTRATON FEE

Section 3B.01. Imposition of fee. There shall be collected a registration fee of sixty pesos (P 60.00) per annum for each animal drawn cart or sledge used in this municipality which shall be registered with the office of the Mayor.

Section 3B.02. Time and Manner of Payment. The fee imposed herein shall be due and payable within the first twenty (20) days of January every year. For each cart or sledge acquired after the first twenty (20) days of January, the fee shall be paid within the first twenty (20) days after its acquisition.

Section 3B.03. Administrative Provision. The office of the Mayor shall keep a register of all carts or sledge of which set forth, among others, the name and address of the owner.

Section 3B.04. Applicability. This article shall no longer be applied or enforced in barangay where there is an existing ordinance dealing on the same subject matter. The barangay ordinance imposing such fees shall be the one to be enforced, provided, that the subject barangay ordinance shall have been reviewed by this Sangguniang Bayan and found not to be ultra vires; not contrary to existing laws; or not in contravention with the requisites of a valid ordinance.

Section 3B.05. Penalty. Any violation of the provision of this article shall punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five (P2,500.00) or imprisonment of not less One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court (R.A. 44) para a, sub-para (1)(iii).

Article C. PERMIT FEE ON CARETELA/CALESA

Section 3C.01. Imposition of fee- there shall be collected a permit fee of Sixty pesos (P 100.00) per annum for each calesa or caretela being used in this municipality.

Section 3C.02. Time and Manner of Payment- the fee imposed herein shall be due and payable upon application for Mayor's Permit within the first Twenty (20) days of January of every year. For calesa or caretela acquired after January 20, the fee imposed shall be paid within twenty (20) days after its acquisition

Section 3C.03. Administrative Provision- the office the mayor shall keep a register of all calesa or caretela which shall contain among others, the name and address of the owner and number of the register plate.

Section 3C.04. Penalty- any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Two Thousand Five Hundred (P 2,500.00), or imprisonment of not less One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article D. PUSH CART REGISTRATION FEE

Section 3D.01. Imposition of Fee. There shall be collected a registration fee of Thirty Pesos (P30.00) including license plate, per annum, for each 3 or 4 wheeled push cart used in this municipality which shall be registered with the office of the Mayor.

Section 3D.02. Time and Manner of Payment. The fee imposed herein shall be due and payable within the first twenty (20) days of January.

Section 3D.03. Administrative Provision. The office the mayor shall keep a register of all push cart which set forth, among others the name and the address.

Section 3D.04. Applicability. This article shall no longer be applied or enforced in barangay where there is an existing ordinance dealing on the same subject matter. The Barangay Ordinance imposing such fees shall be the one to be enforced, provided, that the subject barangay ordinance shall have

been reviewed by this Sangguniang Bayan and found not to be ultra vires, not contrary to existing laws; or not in contravention with the requisites of a valid ordinance.

Section 3D.05. Penalty. Any violation of the provision of this article shall punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Two Thousand Five Hundred (P 2,500.00) or imprisonment of not less One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article E. PERMIT FEE ON PARADES

Section 3E.01. Imposition of fee. There shall be collected a permit fee of one hundred (P100.00) per day on every circus or menagerie parade or other parades using, floats, or musical instrument held in this municipality.

Section 3E.02. Exemption. Civic and military parades and religious processions shall be exempted from the payment of the permit fee imposed herein.

Section 3E.03. Time of Payment. The fee imposed herein shall be paid to the municipal treasurer upon application for Mayor's Permit.

Section 3E.04. Administrative Provision. Any person who shall hold a parade within this municipality shall first obtain a Mayor's Permit before undertaking the activity. For this purpose, a written application in a prescribed form which shall set the name and address of the applicant, the description of the activity, the places where the same will be conducted and such other pertinent information or data as may be required shall be filed with the office of the Mayor.

Section 3E.05. Penalty. Any violation of this Article shall be punished by a fine of not less than one thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred (P2,500.00) or imprisonment of not less than one (1) month but more six (6) months, or both such fine and imprisonment, at the discretion of the court (R.A. 44) para a, sub-para (1)(iii).

Article F. LARGE CATTLE REGISTRATION AND TRANSFER FEES

Section 3F.01. Definition "Large Cattle" includes a two year old horse, mule, ass, carabao or other domesticated member of the bovine family.

Section 3F.02. Imposition of Fee. There shall be collected by Municipal Treasurer by the following fees:

A. For each certificate of ownership	P50.00
B. For each certificate of Transfer	P80.00
C. Registration of Private Brand	P100.00
D. Branding Fee	P100.00

Provided, that the transfer fee shall be collected only once if the large cattle is transferred more than once a day.

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

Section 3F.04. Administrative Provisions.

- a. The owner of two (2) year old cattle is hereby required to register the said cattle with the office of the Municipal Treasurer. All branded and counter branded animals presented to the Municipal Treasure shall be registered in a book showing among other, the name and residence of the owner, and the class, color, sex, brand and other identifying marks of the cattle.
- b. The transfer of large cattle, regardless of age, shall likewise be registered with Municipal Treasurer. The entry in the registry books shall set forth among others, the name and residence of the owners and purchaser, the consideration of purchase price of animal for sale

or transfer, the class, sex, age, brand and other marks of animals and a reference by number of the original certificate of ownership, with the name of the Municipality which issued it.

Section 3F.05. Penalty. Any violation of this Article shall be punished by a fine of not less than one thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred (P 2,500.00) or imprisonment of not less than one (1) month but more six (6) months, or both such fine and imprisonment, at the discretion of the court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Section 3F.06. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provision of the Revised of Administrative Code of 1987 and other applicable laws, rules and regulation.

Article G. FIRE SAFETY INSPECTION FEE

Section 3G.01. Imposition of fee. There shall be collected from operators of business establishment in this Municipality an annual fire safety inspection fee prescribed hereunder:

On gasoline station and similar establishments	P100.00 per annum
On factories or warehouses of combustible flammable or Explosive materials	P 100.00 per annum
On sari-sari and other similar establishment storing combustible, flammable or Explosive materials	P200.00 per annum
On all other establishment not storing Combustible, flammable or explosive materials	P 50.00 per annum

Section 3G.02. Time of Payment. The fee imposed on this Article shall be paid to the Municipal Treasurer after a fire safety inspection of the establishment has been made prior to the issuance of the "Fire Safety Inspection" by the Chief of the Fire Station, BFP or his authorized representative and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 3G.03. Administrative Provisions. The Chief of the Fire Station, BFP or his duly authorized representative, shall conduct an annual and periodic inspection of all business establishments and buildings to determine propriety of existing fire safety and prevention devices or equipment as well as their compliance to fire safety rules and regulations.

The Chief of the Fire Station, BFP shall issue the necessary rules and regulations for the implementation of his Article. Such rules and regulations shall be enforceable until rescinded, modified or revoked by the Provincial Fire Marshal.

Section 3G.04. Applicability Clause. All other matters relating to fire inspection and issuance of permit therefore shall be governed by pertinent provision of PD 1185 (Fire Code of the Philippines) and other existing laws, rules and regulations.

Section 3G.05. Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less One (1) month but not less than Six(6) months, or both such fine and imprisonments, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article H. LICENSE FEES ON DOGS

Section 3H.01. Imposition fee. Every person who owns or keeps any dog over three (3) months of age shall obtain a license thereof and pay to the Municipal Treasurer a license fee of Thirty pesos (P30.00) per annum.

Section 3H.02. Time of Payment the Fee. Imposed herein shall be due on the first twenty (20) days of January every year. The permit fee for dogs acquired after January 20 shall be paid without penalty within the first twenty (20) days following the date of its acquisition.

Section 3H.03. Administrative Provision. The Municipal Treasurer shall keep a register of all licensed dogs, describing the same by name, if any color, sex and shall also enter in the registry the name and address of the owner or keeper.

The owner or keeper of any dog required to be licensed under this Article shall provide a leather or metal collar and shall, furthermore, muzzle the dog.

Section 3H. 04. Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article I. PERMIT FEE FOR GAFFERS, REFEREES, BET TAKERS, BET MANAGER, PIT MANAGER AND PROMOTER

Section 31.01. Definition. When used in this Article, the term:

- A. Pit Manager-** refers to a person who professionally, regularly and habitually manages a cockpit
- B. Referee (Sentenciador)** – refers to a person who watches and oversee the progress of the cockfights and decides its results by announcing the winner or declaring a draw (or no contest game).
- C. Bet Manager (Casador)** – refer to a person who calls and take care of bets from owners of both gamecocks and those of other bettors before he orders the commencement of the cockfight and thereafter distributes the winning bets to winners and deducting a certain commission.
- D. Bet taker (Cristo)** – refers to a person who participates in cockfights and with the use of money or other thing of value, bets with other bettors or through otherbettakers and wins or loses his bets depending upon the result of the cockfight as announced by the referee or **sentenciador**.
- E. Gaffer (Mananari)** – refers to a person knowledgeable in the technique of arming fighting cocks with gaff on either or both legs.
- F. Handlers (Soltador)** – refers to a person who personally takes physical custody and control inside the arena of a pitted gamecock and who actually releases the same for actual fight and combat fighter.
- G. Promoter** - refers to a person licensed as such, who engaged in the convening, holding and the celebration of specially programmed and arranged cockfighting like local and international derbies, or competitions, special mains or matched set or encounters, **Pintakasi** and ordinary cockfights.
- H. Gamecock** – refers to a person domesticated fowls, whether imported or locally breed, as well as a native fighting cock indigenous to the country, specially breed, trained and conditioned for actual cockfighting or for propagation and breeding purposes for eventual use in cockfighting.
- I. Cocker (Aficionado)** – refers to a person who participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.

Section 31.02. Imposition of Fee. There shall be collected an annual permit fee from the following cockpit official/personnel, as follows:

- A. Promoter.....** P 500.00 per annum
- B. Pit Manager.....** P 250.00 per annum
- C. Referee.....** P 250.00 per annum

- D. Bet Manager..... P 200.00 per annum
- E. Gaffer..... P 200.00 per annum
- F. Bet taker..... P 100.00 per annum

Section 3I.03. Time and Manner of Payment. The Mayor's permit fee shall be paid to the Municipal Treasurer before the gaffer, referee, bet taker, pit manager, bet manager or promoter participates in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the permit on the birth month of the permit.

Section 3I.04. Administrative Provision. Only licensed referees and bet takers shall allow any gaffer, referee, bet takers, pit manager, or promoter inside the cockpit who has not secured the permit and paid the fee herein required.

Section 3I.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Section 3I.06. Applicability Clause. The provision of PD 449, otherwise known as the cockfighting law of 1974, and such other pertinent laws shall apply to all matters regarding the operation of cockpit and the holding of cockfights in this municipality.

Article J: GUIDELINES FOR THE GRANT OF AN AUTHORITY OR LICENSE TO OPERATE COCKPIT ARENA

Section 3J.01. Title. This shall be known as and cited as the 2017 Cockpit Regulatory Ordinance of San Roque.

Section 3J.02. Definition of Terms. As used in this revenue code, the following terms shall have the meaning and implementations as indicated herein, to wit:

- a.) **Cockfighting-** is the sport of fitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting (bulang) may also be found as "cockfighting derby or pintakasi" or its equivalent;
- b.) **Cockpit Arena-** a commercial building at the center of which is enclosed cockfighting arena (circo) and surrounded by seats provided for bettors and other aficionados (parag-bulang);
- c.) **Fighting Cock/ Game Cock-** also called as rooster, whether locally bred or imposed or hybrids primarily for cockfighting;
- d.) **Local Derby-** is an invitational cockfighting participated in by game cockers or cockfighting aficionados of the Philippines with "pot money" awarded to the proclaimed winning entry;
- e.) **International Derby-** refers to any invitational cockfighting aficionados with pot money awarded to the proclaimed winning entry;
- f.) **Regular Games/ Cockfighting-** held at designated cockpit arena usually on weekend featuring two fighting game cock;
- g.) **Pintakasi-** is a special three-day cockfighting event schedules usually on weekdays with an intended charitable institution or group as beneficiary;
- h.) **Bet Taker/ 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.

Section 3J.03. Regulatory Acts

- a.) Pursuant to section 447 (3) (v) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Sangguniang Bayan is empowered among others, to " Any law to the contrary notwithstanding, authorize and license the establishment, operation and maintenance of cockpits and regulate cockfighting and commercial breeding of gamecocks."
- b.) One cockpit of every 50,000 population or fraction thereof shall be allowed to operate within the territorial jurisdiction of the Municipality of San Roque, Northern Samar.
- c.) The following shall be the schedule of fees that shall be paid by the cockpit operator:

- | | | |
|---|---|-----------------------------|
| 1. Application | - | Php 500.00 |
| 2. Annual cockpit permit fee | - | Php 5,000.00 |
| 3. In addition to the foregoing, derby shall also be paid as follows: | | |
| 2-cock derby | - | Php 1,500.00 |
| 3-cock derby | - | Php 2,000.00 |
| 4-cock derby | - | Php 3,000.00 |
| 5-cock derby | - | Php 5,000.00 |
| in derbies with more than 5-cock, an additional fee of- | | Php 1,000.00 for every cock |
| Special Cockfights (pintakasi) | - | Php 700.00 |
| 4. Annual fees of cockpit personnel: | | |

Promoters/ Host	-	Php 500.00
Pit Manager	-	Php 250.00
Referee	-	Php 250.00
Bet Taker (Kresto/ Llamador)	-	Php 100.00
Bet Manager	-	Php 200.00
Gaffer(paragtadi)	-	Php 200.00
Cashier	-	Php 200.00
Derby matchmaker	-	Php 200.00
Dressing Crew (paraghinutdot)	-	Php 150.00
Gate Cashier	-	Php 150.00
Gate-In-Charge	-	Php 150.00
Ring Bet Taker	-	Php 200.00
Janitor	-	Php 100.00

- d.) The annual cockpit permit fee is payable upon application of a permit before cockpit shall be allowed to operate and within the first twenty days of January of each year, in case of renewal thereof. Failure on the part of cockpit operator within the period herein mentioned shall cause automatic cancellation of franchise shall henceforth be open for bidding to highest bidder;
- e.) On derbies and special cockfights, the fees herein imposed shall be to the Municipal Treasurer before the same can be lawfully held, and which shall not be later than five (5) days before the event;
- f.) The permit fee of cockpit personnel shall be paid before they participate in a cockfight and pay annually upon renewal of the permit on birth month of permittee. Only duly registered and licensed personnel shall take part in all kinds of cockfights held in the Municipality. No operator or owner shall employ or allow to participate in a cockfight any person for the corresponding function unless he has registered and paid the fees herein required;
- g.) The franchise to operate a cockpit shall be granted by the Sangguniang Bayan of San Roque, Northern Samar, shall be in effect for a period of a period of three (3) years, unless terminated by the Sangguniang Bayan for a violation of any of the provisions of this revenue code and related regulations. Present franchise shall have option to renew franchise within three (3) days after of expiration, and failure to file such renewal within the prescribe period will open to franchise to bidding. No permit to operate any cockpit shall be processed and /or granted by Business Permits and Licensing Office (BPLO) unless there is a corresponding franchise granted by the Sanggunian Bayan;
- h.) Except for those who has been granted, and within the effectivity of the said franchise, the granting of franchise to own and operate a cockpit shall be by public bidding, and shall be awarded to the highest responsive qualified bidder;
- i.) Requirements for Application of Franchise:

1. New Applicants:

- Registration of business from either the Securities and Exchange Commission or Department of Trade and Industry;
- Proof ownership of the land or lease of contract, if leased;
- Proof of financial capacity, company profile, development program and project impact assessment;
- Clearances (barangay, mayor's clearance, DAR clearance, HLURB and DENR);
- Land reclassification, if required (for Agricultural Lands)
- Zoning clearance and building permit; and
- Game Fowl commission endorsement

2. **Renewal:**

- Clearance from the Treasurer's Office on payment of dues (taxes, real property tax, etc.)
- New lease contract;
- Audited financial statement;
- Certificate of the Municipal Engineer on the worthiness of the structure;
- Sanitary, health and fire clearances
- Ownership of real property

3. No cockpit shall be operated within the radius of 200 meters from school and other public buildings and churches. In case the cockpit comes within the prohibited radius, the cockpit owner or operator shall prepare a relocation plan, indicating therein the timeline for the transfer of the cockpit outside the prohibited radius;
4. Aside from the operations of a cockpit, all other business activities inside the premises of the cockpit will have to secure business relative to its operation and pay the corresponding business taxes and fees;

Section 3J.04. Conduct of Cockfighting

- a.) **Regular Cockfight-** regular cockfight may be held only on Sunday and other legal holidays, unless restrained by national laws, decrees and promulgations;
- b.) **Pintakasi-** will be held twice a year at the most, and applied with the Sangguniang Bayan fifteen (15) days before the activity, and the payment of the corresponding fees before the cockfight is held or in special cases, in excess of allotted frequency will be approved as requested;
- c.) **Derby-** derbies and special cockfight will only be allowed as pre- applied with the Sanggunian Bayan, and will be approved through a resolution.
- d.) **Special Cockfights-** on request upon the approval of Sangguniang Bayan;
- e.) There shall be a social endowment fund levied and collected for each derby and pintakasi, which shall be equivalent to 3% of the gross receipts, and which is hereby appropriate for medical assistance to indigent individuals.

Section 3J.05. Prohibitions

- a.) Selling and consumption of liquor and other alcoholic beverage are prohibited within the premises of cockpit;
- b.) Illegal gambling;
- c.) Carrying of deadly weapons, except for security personnel, police, military authorities;
- d.) Minors are not allowed within the cockpit premises for whatever purpose.

Section 3J.06. Penal Provisions. Violation of any of this code shall be meted with the following penalties:

- a.) **First Offense-** two weeks suspension of the cockpit operation.
- b.) **Second Offense-** one month suspension of the cockpit operation.
- c.) **Third Offense-** revocation of franchise.

Section 3J.07. 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 the cockpits within this Municipality;

Section 3J.08. Separability Clause. If for any reason, any provision, section or part of this code shall be held to be unconstitutional or invalid, other parts or provision hereof that are not affected shall continue to be in full force and effect.

Section 3J.09. Repealing Clause. All ordinances, rules and regulations, or part thereof, whose provisions are in conflict with, or contrary to, the provisions of this code are hereby repealed, amended or modified accordingly.

Section 3J.10. Effectivity Clause. This code shall take effect fifteen (15) days after its publication in a newspaper of general circulation published with the region, and posting of a copy in conspicuous places, including any existing cockpit in the Municipality, following the approval by the Sangguniang Panlalawigan in the exercise of its review powers of this Code (Municipal Ordinance No. 46, Series of 2017 or the Cockpit Regulatory Ordinance of San Roque.

**Article K. PERMIT FEE ON STORAGE OF FLAMMABLE, COMBUSTIBLE OR
EXPLOSIVE SUBSTANCES**

Section 3K.01. Imposition of Fee. There shall be collected from every person storing flammable, combustible or explosive substances:

- a) Storage of gasoline, naphtha, diesel fuel
 - Less than 1,000 liters P 10.00 per annum
 - 1,000 liters to 5,000 liters 25.00 per annum
 - More than 5,000 liters 50.00 per annum

- b) Storage of cinematographic files 50.00 per annum
- c) Storage of celluloid 50.00 per annum
- d) Storage of calcium carbide
 - Less than 50 cans 25.00 per annum
 - 50 Cans but not more than 100 cans 35.00 per annum
 - 100 cans or more 45.00 per annum

- e) Storage of wax, rosin and similar materials
 - Less than 1,000 kilograms 25.00 per annum
 - 1,000 but not more than 2,000 kilograms 35.00 per annum
 - 2,000 but not more than 3,000 kilograms 45.00 per annum
 - 3,000 kilograms or more 55.00 per annum

- f) Storage of coal deposits
 - Below 100 tons 40.00 per annum
 - 100 tons or more 70.00 per annum

- g) Storage of other flammable, combustible or explosive substances
 - Less than 1,000 kilograms P 25.00 per annum
 - more than 1,000 kilograms 50.00 per annum

Section 3K.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for a Mayor's permit to store the aforementioned materials or substances

Section 3K.03. Administrative Provision

- 1) No person shall store or kept at his place of business or elsewhere in this municipality any flammable, combustible or explosive substances without first securing a permit from the mayor thru the Chief of the Fire Station, Bureau of Fire Protection. Gasoline, diesel fuel or naphtha not exceeding the quantity of One Hundred (100) liters kept in the tank of motor vehicles or other mechanical engines shall be exempt from the permit fee herein imposed.
- 2) The Chief of the Fire Station, BFP, shall promulgate the necessary rule and regulations for the proper storing of said materials or substances taking into considering the provision of PD1185(Fire Code of the Philippines) and its implementing rules and regulations.

Section 3K.04. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but more not than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article L. REGISTRATION AND PERMIT FEE ON BICYCLE OR PEDALED TRICYCLE

Section 3L.01. Imposition of Fee. There shall be collected from the owner of a bicycle or pedaled tricycle operating within the municipality, the following fees:

➤ Registration Fee, per Bicycle	100.00
➤ Permit or license Fee, per bicycle	100.00
➤ Registration Fee, per pedaled tricycle	150.00
➤ Permit or License Fee, per pedaled tricycle	50.00
➤ Bicycle	100.00
➤ Pedaled tricycle	150.00
➤ Motorcycle	300.00
➤ Banca (talitip)	50.00
➤ Fishing boat	
1 ton to 2 tons	500.00
Over 2 tons	1,000.00
➤ Motorboat (transportation)	
Using engine 16 horse power and below	500.00
18 horse power and above	1,000.00

Section 3L.02. Time and Payment. The fee imposed herein shall be due on the first day of January and payable to the Municipal treasure within the first twenty (20) days of January of every year. For bicycle or pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days following its acquisition.

Section 3L.03. Administrative Provision. A metal plate or sticker shall be provided by the office of the municipal treasure to be paid at cost by the owner of the bicycle or pedaled tricycle. The municipal treasurer shall keep a register of all bicycle or pedaled tricycle which shall include information such as: its make and brand, the name and address of the owner and the number of the plate or sticker issued.

Section 3L.04. Applicability. This Article shall no longer be applied or enforced in barangays where there is an existing ordinance dealing on the same subject matter. The Barangay Ordinance imposing such fees shall be the one to be enforced, provided, that the subject barangay ordinance shall have been viewed by this Sangguniang Bayan and found not to be **ultra vires**; not contrary to existing laws; or not in contravention with the requisites of a valid ordinance.

Section 3L.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not less than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article M. PERMIT FEE ON FILM-MAKING

Section 3M.01.Imposition of Fee. There shall be collected from every person, natural or juridical, that undertake a location- filming within the territorial jurisdiction of this municipality the following fees:

A. Permit Fee for Location Filming:

For location exhibition.....	P 1,000.00
For foreign exhibition.....	1,500.00

B. Additional regulatory fees:

1. For filming of movies or motion pictures for commercial purposes,
Per film..... P 500.00
2. For filming of movies or motion pictured considered
as a documentary film..... P 300.00

3. For every location, or place of shooting the film..... P 200.00

Section 3M.02. Administrative Provision. The person-in-charge of the location-filming shall first secure a Mayor's permit before undertaking the aforesaid activity by filing an application for the purpose and stating therein the title of the movie or motion picture; whether the film is intended for commercial purposes or a documentary film; the number of sites, locations, or places where the film would be shot and such other necessary information.

The Chief of the Business Permits, Licensing and Inspection Division (or Section), Office of the Mayor shall issue the necessary rules and regulations for the proper implementation of this Article.

Section 3M.03. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal treasurer upon application for Mayor's Permit or issuance thereof.

Section 3M.04. Surcharge for late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25) of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 3M.05 Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not less than (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article N. PERMIT FEE ON AGRICULTURE MACHINERY AND OTHER HEAVY EQUIPMENT FOR RENT

Section 3N.01. Imposition of Fee. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operator of the said machinery renting out said equipment in this municipality.

	ANNUAL PERMIT FEE
➤ Tractor, bulldozer, folk lift grader or poaylader	150.00
➤ Private generating seat:	
Below SKVA	100.00
Above SKVA	200.00
➤ Battery charger	50.00
➤ Fresher, consheller or blower	150.00
➤ Chainsaw	1,000.00
➤ Hand tractor, power tiller or welding machine	350.00
➤ Water pumping machine, ball or road mill	350.00
➤ Other agricultural machinery equipment not enumerated above	150.00

Section 3N.02. Time and Manner of Payment. The fees imposed herein shall be payable upon application for a Mayor's permit.

Section 3N.03. Administrative Provision. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery and the name and address of the owner.

Section 3N.04. Applicability. This Article shall no longer be applied or enforced in barangays where there is an existing ordinance dealing on the same subject matter. The Barangay Ordinance imposing such fees shall be the one to be enforced, provided, that the subject barangay ordinance shall have been reviewed by this Sangguniang Bayan and found not to be ultra vires; not contrary to existing laws; or not in contravention with the requisites of a valid ordinance.

Section 3N.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R. A. 7160.

Article O. FEE FOR THE REGISTRATION OF RELIGIOUS, CIVIC SOCIAL OR SPORTS ORGANIZATIONS, CLUBS, ASSOCIATIONS OR FRATERNITIES

Section 30.01. Imposition of Fee. There shall be collected an annual registration fee of one hundred pesos (P100.00) for every religious, civic, social and/ or sports organizations, clubs, associations, federation of fraternities organized and/or operating in this municipality for purposes not contrary to laws, rules and regulations.

For purposes of this Article, the term "religious organization" refers only to associations of persons promoting a religious belief but it does not include "churches", "sect" or any kind of religion.

Section 30.02. Time of Payment. The fee shall be paid Municipal Treasurer within twenty (20) days of January every year before a certificate of registration is issued by the Mayor or his duly authorized representative.

Section 30.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty percent (20%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original fee due.

Section 30. 04. Administrative Provision.

- 1) It shall be the duty of the officers of the organization covered under this Article, through their President or Chairman, to register the name of their organization or association with the Office of the Mayor.
- 2) The application for registration shall be accompanied by a copy of the organization's Constitution and By-laws or, in the absence of which, a joint affidavit to be executed by two officers of the said organization stating therein the purpose or purposes for which the organization is established or formed, together with a copy of the list of all its members including their respective addresses.

Section 30.05. Exemption. Political organizations, including the katipunang kabataan, Sangguniang Kabataan, Pederasyon ng mga Sangguniang Kabataan, Liga ng mga Barangay and Barangay Brigades are exempted from the provisions of this Article.

Section 30.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six(6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article P. SPECIAL MAYOR'S PERMIT

Section 3P.01. Permit to Hold Benefits. Religious, civic , social and/or sports organizations, clubs, associations, federations desiring to hold benefit shows, balls, programs, exhibitions, contest, bingo social and other kind of fund-raising activities may be issued a Special Mayor's Permit Free of charge provided, that the said organizations or intended for purposes that will redound to the welfare of the general public; that it shall not in any manner violate any existing ordinances, rules and regulations, especially those on traffic and pedestrian hazards.

Section 3P.02. Exemption. Only fund-raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempted from securing a permit from any national or local office or agency as per Section 391, paragraph 11 of RA 7160 and Article 101, paragraph 11 of its implementing rules and regulations. Provided that no fund-raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election recall, referendum, or plebiscite and provided finally, that said fund-raising activities shall comply with the national policy standards and regulations on moral, health and safety of the persons participating therein. The Sangguniang Barangay, through the Punong Barangay, shall render a public accounting

of the funds raised at the completion of the project for which the fund-raising activity was undertaken.

Section 3P.03. Administrative Provision. Except for the Barangay Council, it shall be unlawful for any person, natural or juridical, to hold benefits shows, programs, contest and other fund-raising activities without the corresponding permit from the Mayor.

Section 3P.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article Q. FEES FOR THE SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3Q.01. Impositions of Fees. Every person using instrument of weights and measures within this municipality shall first have them sealed and licensed annually and pay to the Municipal Treasurer the following fees.

- | | |
|--|---------|
| a) For sealing linear metric of: | |
| Not over one (1) meter | P 20.00 |
| Over one (1) Meter | P 20.00 |
| b) For sealing metric measures with a capacity of: | |
| Not over ten (10) liters | P 40.00 |
| Ten (10) liters | P 20.00 |
| c) For sealing metric instrument of weight: | |
| With a capacity of: Less than thirty (30) kilograms | P 20.00 |
| Thirty (30) kilograms but not more than fifty (50) kilograms | P 30.00 |
| Fifty (50) kilograms but not more than three hundred kilograms | P 40.00 |
| One thousand (1,000) kilograms or more | P 50.00 |

Calibration Fee

For calibration of metric measures with a capacity of	
Not over ten (10) liters	P 30.00
Over ten (10) liters	P 30.00

For calibration of metric measures with a capacity of	
Less than thirty (30) kilograms	P 45.00

Thirty (30) kilograms but not more than Three hundred kilograms	P 60.00
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Three hundred (300) kilograms but not more than three thousand (3,000) kilograms	P 80.00
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Three thousand (3,000) kilograms or more	P 100.00
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For an apothecary or other balance of precision, the fee shall be double the rates prescribed above.

For each scale or balance, a complete set of weights for use therewith shall be sealed for free of charge. However, for extra weight, the charge shall be Two Pesos (P2.00)

Section 3Q.02. Exemption All instruments of weights and measures used in government works or maintained for public use by the national, provincial, municipal, or barangay government shall be tested and sealed free of charge.

Section 3Q.03. Time of Payment. The fees levied in this Article shall be paid to the Municipal Treasurer when the weights or measures are sealed, before their use and thereafter, on or before the anniversary date.

Section 3Q.04. Surcharge for Late Payment. Failure to pay the fees prescribed in this Article within the time required shall subject the taxpayer to surcharge of twenty-five percent (25%) of the original amount of fees.

Section 3Q.05. Place of Payment. The fees shall be paid in this municipality where the person using the instrument of weight and measure is conducting the business. A peddler or itinerant vendor using only one instrument of weight or measure shall pay the fees in the municipality or municipal were he resides.

Section 3Q.06. Accrual of Proceeds. The proceeds of the fees as well as surcharges, interest, and fines collected in connection with this article shall accrue to this municipality where it is collected.

Section 3Q.07. Form of Duration of License for Use of Weights and Measure. The official receipts for the fee charged for sealing of a weight or measure shall serve as a license to use instrument for one year from the date of sealing, unless deterioration or damage which renders the weight or measure inaccurate occurs within the period. When a license is renewed, the same shall expire on the same day and 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 upon demand by the municipal treasure or his deputies.

Section 3Q.08. Secondary Standards Preserved by Municipal Treasurer; Comparison Thereof with the Fundamental Standard. The municipal treasurer shall keep full sets of secondary standards in his office for the use in the testing of weights and measure. The secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year. 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 a sufficient magnitude to impair the utility of the instrument it shall be destroyed in the National Institute of Science and Technology.

Section 3Q.09. Destruction of Defective Instrument of Weights or Measures. Any detective instrument of weights or measures shall be destroyed by the Municipal Treasurer or any of his authorized deputies if its defect is such that it cannot readily and securely be repaired.

Section 3Q.10. Inspector of Weights and Measures- The municipal treasure or his authorized representative shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by the deputies of the Municipal Treasure, they shall report on the condition of the instruments in the territory assigned to them to the Municipal Treasurer. It shall be their duty to secure evidence of infringements to the law or of fraud in the use of weights and measure or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the Municipal Treasurer and to the proper prosecuting officer.

Section 3Q.11. Dealer's Permit to keep Unsealed Weights and Measure. Upon obtaining written permission from the Municipal Treasurer of his deputies, any dealer may keep unsealed instruments of weight or measures in stock for sale until sold or used.

Section 3Q. 12. Fraudulent Practices Relative to Weights and Measure- Any person other than an official sealer of weights and measures who places an official tag or seal upon

any instrument of weights and measure, or attaches it thereto; or who fraudulently imitates any work, stamp, brand, tag or other characteristic sign used to indicate that weight or measure has been officially sealed; or who alters in any way the certificate or license issued by the sealer as an acknowledgement sells that the weight or measure mentioned therein has been duly sealed or who makes or knowingly sells or used any false or counterfeit stamp, tag, certificate, or license or any dye for printing or making stamp, tags, certificate, or license of the kind required by the provisions of this Article; or who procures the procures the commission in any such offense by another, be fined not less than Two Hundred Pesos (P200.00) nor more than Two Thousand Five Hundred Pesos (P2, 500.00) or imprisonment for less than one (1) nor more than six (6) months, or both of the discretion of the court.

Section 3Q.13. Unlawful Possession or Use of Instrument Not Sealed Before Using and Not Sealed Within Twelve Months. Any person making a practice of buying or selling by weight or measure, or of furnishing services the value of which is estimated by weight or measures , who has in his possession without permit any unsealed scale, balance, weight or measures; and any person uses, any purchase or sale or any service furnished, any of weight or measures that has not been officially sealed, or previously sealed, the license before has expired and has not been renewed in due time, shall be punished by fine not exceeding Five Hundred Pesos (P500.00) or by imprisonment for not exceeding Six (6) months, or both ; but if such scale, balance, weight, or measure so used had been officially affixed thereto remains intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrumental shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights or measures, be sealed and the owner, possessor, or user of the same shall be subject to no penalty except a surcharge equal to five 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 same official and in the same manner as the regular fees for sealing such instruments.

Section 3Q.14. Alteration of Fraudulent Use of Instrument of Weight and Measure. Any person who with fraudulent intent alters scale or balance, weight or measure whether sealed or not shall be punished by a fine of not less than Two Hundred Pesos (P200.00) nor more than One Thousand Pesos (P1,000.00) or by imprisonment for not less than One (1) month nor more than Six (6) months such fine and imprisonment at the discretion of the court.

Any person who fraudulently gives short weight or measure in the making of sale, or who fraudulently takes excessive weight or measure in the making of the purchase, or who, assuming to determine truly the weight or measure, fraudulently misrepresents the weight or measure thereof shall be punished by a fine of not less than Two Hundred Pesos (P200.00) nor more than One Thousand Pesos (P1,000.00) or by imprisonment for not less than One (1) month nor more than Six (6) months such fine and imprisonment at the discretion of the court.

Section 3Q.15. Compromise Power. Before a case is filed in Court for an offensive which does not involve fraud, the Municipal Treasurer is hereby authorized to settle such an offense upon payment of a compromise penalty of not less than Two Hundred Pesos (P200.00) nor more than One Thousand Pesos (P1,000.00).

Section 3Q.16. Penalty-any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment for not less than One (1) month nor more than Six (6) months such fine and imprisonment at the discretion of the Sec. 447 para a, sub-para (1) (iii) of R.A. 7160).

Article R. PERMIT ON HAULING AND TRUCKING SERVICES

Section 3R.01. Imposition of Fee. There shall be collected from every person engaged in the business of hauling and trucking services operating within this municipality a permit fee of Two Hundred Pesos (P200.00) per truck, per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this municipality.

Section 3R.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for a Mayor's Permit to operate hauling or trucking services in this municipality. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year, in case of renewal thereof.

Section 3R.03. Surcharge for Late Payment. Failure to pay the fee required in this article shall subject the taxpayer to a surcharge of twenty percent (20%) of the original amount due, such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 3R.04. Administrative Provision

- 1) The mayor's Permit shall be issued only to the applicant after payment of the required fee.
- 2) The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.
- 3) Professional tailors, haberdasher, couturier, modiste, fashion designer and the like professor, instructors or teachers in private institution unless they are "professional" who have paid their "professional tax"
- 4) Psychic healers, soothsayers, seers
- 5) Refrigerator and air- conditioning technicians
- 6) Therapist, unless he is registered nurse.

Article S. OCCUPATION OR CALLING FEE

Section 3S.01. Imposition of Fee. There is hereby levied an annual occupation or calling fee on all individual engaged in the exercise at their occupation or calling in the amount prescribed hereunder, but not limited to the following:

Group "A" – One Hundred Pesos (P 100.00)

- Agriculturist foresters
- Automotive mechanics, unless he is a mechanical; engineer who has paid his professional tax
- Computer technician
- Electrician unless he is an electrical engineer who has paid his professional tax
- Electronics technicians (radio, T.V., audio)
- Entertainers, hostesses, taxi drivers, GROs.
- Insurance adjusters, consultants or agents
- Interior decorators (professional)
- Professional singers, radio broadcasters, announcers, disc jockeys
- Professional tailors, haberdashers, couturier, modest, fashion designers and the like
- Professors, instructors or teachers of private institution unless they are professional who have paid their professional tax
- Psychic healer, soothsayers , seers
- Refrigeration and air – conditioning technicians
- Therapist unless he is a registered nurse
- Licensed Civil Engineer
- Licensed Architect

- Licensed Pharmacist
- Medical Doctor
- Veterinary Doctor
- Information Technology Analyst
- Data Programmer
- Registered Nurse
- Registered Radiologist

Group "B"- Seventy Pesos (P70.00)

- Acupuncturists
- Bakers (professional)
- Cattle auctioneers
- Chef head cook
- Club managers
- Dance instructors/ instructress
- Dieticians, nutritionists
- Florists
- Hairdressers or hairstylists heavy equipment operators
- Marine officers, unless he is marine engineer who has paid his "professional tax"
- Master carpenters
- Master plumbers or " tubero" rendering services for a fee
- Professional beauticians, make-up artist
- Professional boxers
- Professional butchers
- Professional manicurists
- Professional masons, welders, pipefitters
- Professional masseurs/ masseuse
- Professional security officers/ guards
- Professional waiters or waitresses
- Swimming instructor
- Typewriter repairman
- Similar occupation or callings

Section 3S.02 Definitions as used in this Article, the term:

Calling- means one's regular business trade, vocation, or employment which does not require the passing of an appropriate government board or bar examination, such as a professional actors and actresses, hostesses, masseurs, and the like.

Occupation- means one's regular business or employment, or an activity which principally takes upon one time, thought, and energies. It includes any calling, business, or trade.

Section 3S.03 Exemption. The occupation or calling fee imposed in this Article shall not apply to persons exclusively employed in the government.

Section 3S.04 Payment of Fee. The occupation or calling fee aforementioned shall be paid before any occupation or calling herein specified can be lawfully pursued and one line of occupation or calling does not become exempt by being conducted with some other occupation or calling for which the fee has been paid.

Section 3S.05 Time of Payment. The occupation or calling fee imposed in this Article shall be payable annually, on or before the thirty- first (31st) day of January every year. Any person beginning an occupation or calling after the month of January must pay the prescribed fee in full before engaging in the pursuit of his occupation or calling.

Section 3S.06 Surcharge for late Payment. Failure to pay the fee prescribed in this Article within the time required shall the subject the taxpayer to a surcharge of twenty- five (25%) percent of the

original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fees due.

Section 3S.07 Administrative Provisions. The Municipal Treasurer shall keep a registry of persons who have paid the occupation or calling fee imposed herein and shall submit a consolidated list thereof to the Mayor thru the Chief, Business Permits, Licensing and Inspection Division, Office of the Mayor.

Any individual or corporation employing a person required under this article to pay a privilege fee on occupation or calling shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year.

Any person subject to the fee imposed in this Article shall write or print in the deeds, receipts, reports and other important documents the number of the official receipt issued to him.

Section 3S.08 Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article T. PERMIT ON CERTAIN ACTIVITIES

Section 3T.01. Issuance of Permit for Certain Unspecified Activities. The issuance of a permit for a certain activities not specifically enumerated in this code shall be governed by the pertinent provision of PD771, PD1185 and other existing laws, rules and regulations.

The Municipal Engineer upon being deputized as the "Building Official" by the authorized representative of the Department of Public Works and Highways shall enforce the provision of PD1096 (National Building Code) in this municipality.

Collection of fees therefor shall be in accordance with the rates prescribed by the DPWH particularly on the following:

- 1) Building permit
- 2) Sanitary / plumbing permit
- 3) Electrical permit
- 4) Mechanical permit
- 5) Sidewalk construction permit
- 6) Sidewalk occupancy permit
- 7) Excavation permit
- 8) Inspection (plumbing, electrical and mechanical)
- 9) Line and grade establishment
- 10) Certificate of occupancy
- 11) Other related matter covered by PD1096.

Likewise, the Fire Marshall or the Officer in Charge of the Bureau of Fire and Protection(BFP), DILG in this municipality shall enforce the provision of PD1185 (Fire Code of the Philippines) and cause the collection of the corresponding fees therefor.

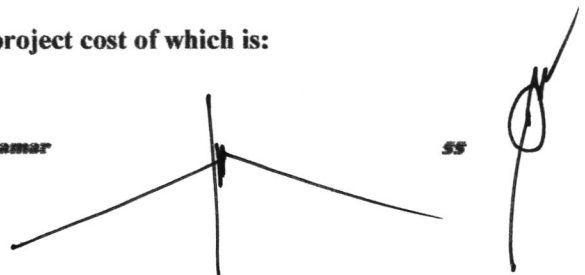
Article U. PERMIT FEES ON REAL ESTATE DEVELOPMENT

Section 3U.01. Imposition of Fees. There shall be collected from every person, natural or juridical, a permit or clearance fee on real estate development, and the liker as follows;

Amount of fee

I. Zoning/ Locational Clearance (per HLURB Adm. Order No.04, s. 1998)

a) Residential Structure: Single or detached, the project cost of which is:



P 100,000 and below	P 100.00
Over P100,000	P 100.00

Plus 1/10 of 1% in excess of P 100,000

b) Apartments

Project cost of P 500,000 and below	P 500.00
Project cost over P 500,000	P 500.00

Plus 1/10 of 1% of cost in excess of P 500,000 regardless of the number of doors.

c) Dormitories

Project cost of P 500,000 and below	P 500.00
Project cost over P 500,000	P 500.00

Plus 1/10 of 1% of cost in excess of P 500,000 regardless of the number of rooms.

d) Institutional, the project cost of which is:

P 100,000 and below	P 400.00
Over P100,000	P 400.00

Plus 1/10 of 1% in excess of P 100,000

e) Commercial, Industrial, Agro- Industrial, the project cost which is:

P 100,000 and below	P 1,000.00
Over P100,000	P 1,000.00

Plus 1/10 of 1% in excess of P 100,000

f) Special Uses/ Special Projects, the project cost of which is:

P 100,000 and below	P1,000.00
Over P100,000	P1,000.00

Plus 1/10 of 1% in excess of P 100,000

g) Alteration / Expansion (Affected areas/ cost of Expansion only) same as the original application

II. Subdivision and Condominium Projects (under PD 957)

a) Approval of subdivision Plan (including townhouses)

1) Preliminary Approval and Location Clearance(PALC) - P 250.00 per hectare for the first five hectares

For every additional hectare or fraction thereof - P100.00/ha.

2) Final Approval and Development Permit- P1,200.00 per hectare regardless of density.

Additional fee on floor area of houses /building sold with lot - P2.00 per sq. m.

3) Inspection feeP 500.00/ hectare regardless of density

- 4) Alteration of plans(affected areas only) P 1,200.00 per saleable of density
- 5) Certificate of Registration and license P 1,200.00 per saleable lot to seal (per sealable)

Additional fee on floor area of Houses/ building sold with the lot- P 10.00 per sq. m.

- 6) Certificate of Completion (per hectare) P 500.00 per hectare regardless density

b) Approval of Condominium Project (under PD 957)

- 1) Preliminary Approval and Location Clearance

Land area P 500.00/ hectare
 Building P 200.00/ floor

- 2) Final Approval and Development Permit

Per square meter of the total land area P 2.00/ sq. m.
 Additional cost on the area of the building P 2.00/ sq. m.

- 3) Inspection Fee P 10.00/ sq. m.
- 4) Alteration of plans (affected areas only)..... same as final

- 5) Approval and development permit Conversion (affected areas only)..... same as final

- 6) Approval and development permit Certificate of registration and license to sell

a) Residential per sq. m. of saleable area..... P 10.00
 b) Commercial/office (per sq.m of saleable area)..... P 20.00

- 7) Certificate of completion(per hectare)..... P10.00 sq. m of gross floor area

III. Projects under BP 220

a) Subdivision

- 1) Preliminary Approval and Locational Clearance

a) Socialized housing- P 70.00 for the first ten (10) hectares
 b) Economic housing- P 100.00/ hectare for the first five(5) hectares

For every additional hectare or fraction thereof:

a) Socialized housing- P 20.00
 b) Economic housing- P 50.00

- 2) Final Approval and Development Permit

Additional fee on floor area of houses/ building sold with the lot- P 2.00 per sq. m.

- 3) Inspection fee

a) Socialized – P 110.00/ hectare
 b) Economic housing- P 200.00/ hectare

- 4) Alteration of plans (affected areas only)- P 200.00 per hectare
- 5) Building permit (per sq. m. of floor area of housing unit)- P 2.00
- 6) Certificate of Registration and License to sell

a) Socialized housing – P 7.00/ lot/ unit

- b) Economic housing- P 10.00/ lot / unit
- 7) Certificate of Completion (per hectare or fraction thereof of the land area)- P 150.00
- 8) Certificate of Occupancy(per sq. m. of the floor area of the housing unit)- P 2.00

b) Condominium

- 1) Preliminary Approval and Locational Clearance- P 200.00
- 2) Final Approval and development Permit
 - a) Per square meter of total land area- P 2.00
 - b) Additional cost per sq. m. of saleable floor area- P 2.00

Additional fee on floor area of houses/ building sold with the lot- P 2.00 sq. m.

- 3) Inspection fee (per sq. m. of total saleable area)- P 2.00
- 4) Alteration of plans (affected area only)- same as final approval and development permit
- 5) Building permit (per sq. m. of floor area of housing unit)- P 2.00
- 6) Certificate of Registration and License to sell- P 5.00 per sq. m. of saleable area
- 7) Certificate of Completion- P 5.00 per sq. m. of saleable area
- 8) Certificate of occupancy- P 2.00/ sq. m of saleable area

IV. Approval of Industrial Subdivision

- 1) Preliminary approval and locational clearance- P 200.00
 - a) First five (5) hectares- P 300.00 per hectare
 - b) Every additional hectare or fraction thereof- P 100.00
- 2) Final approval and development permit- P 1,000.00 per hectare regardless of location
- 3) Inspection fee- P 1,000.00 per hectare regardless of location
- 4) Alteration of plans (affected areas only)- same as final approval and development permit
- 5) Certificate of Registration and License to sell- P 1.00 per sq.m. of the land area
- 6) Certificate of completion – P 1.00 per hectare regardless of location

V. Approval of Commercial Subdivision

- 1) Preliminary Approval and Locational Clearance- P 200.00
 - a) First two (2) hectares- P 300.00 per hectare
 - b) Every additional hectare or fraction thereof- P 100.00
- 2) Final Approval and Development Permit- P 5,000.00 per hectare regardless of location
- 3) Inspection fee- P 500.00 per hectare regardless of location
- 4) Alteration of plans(affected areas only)- same as final approval and development permit
- 5) Certificate of Registration and License to sell- P 2.00 per sq. m. of the land area
- 6) Certificate of Completion- P 500.00 per hectare regardless of location

VI. Approval of Farm lot Subdivision

- 1) Preliminary Approval and Locational Clearance
 - a) First five (5) hectares- P 300.00 per hectare
 - b) Every additional hectare or fraction thereof- P 50.00
- 2) Final Approval and Development Permit- P 500.00 per hectare regardless of location
- 3) Inspection fee- P 300.00 per hectare regardless of location
- 4) Alteration of plans(affected areas only)- P 500.00 per hectare
- 5) Certificate of Registration and License to sell- P 50.00 per saleable lot
- 6) Certificate of Completion- P 300.00 per hectare regardless of location

VII. Approval of Memorial Park/ Cemetery Project

- 1) Preliminary Approval and Location Clearance
 - a) Per memorial project- P 500.00 for the first hectare
 - b) For cemeteries- P 200.00 for the first hectare

Article C. POLICE AND COURT CLEARANCE FEE

Section 4C.01. Imposition of Fee. There shall be collected a service fee for each police or court clearance certificate issued, as follows;

- | | |
|---|---------|
| a) For employment, scholarship, study grant | P 20.00 |
| b) For firearm permit application | P 50.00 |
| c) For change of name | P 50.00 |
| d) For passport or visa application | P 50.00 |
| e) For application for Filipino citizenship | P150.00 |
| f) For other purposes not herein specified | P 50.00 |

Section 4C.02. Exemption. The fee imposed in this article shall not be collected for clearance certificate issued to Barangay Officials

Section 4C.03. Time and Manner of Payment. The service fee imposed in this article shall be paid to the Municipal Treasurer upon application for the police or court clearance certificate.

Article D. ASSESSOR'S ANNOTATION

Section 4D.01. Imposition of Fee. There shall be collected from every person requesting the annotation of certain documents, certified true copy of a tax Declaration and other certifications from the municipality assessor's office, the following fees;

- | | |
|--|------------------|
| a) Certified true copy of tax declaration | P 20.00 Per copy |
| b) Annotation of bail; amortization; mortgage or encumbrances: | |
| Less than Ten Thousand Pesos (P10,000) amount of consideration | P 20.00 |
| Ten Thousand Pesos more | P 50.00 |
| c) Transfer fee, per transfer of Tax Declaration | P 20.00 |
| d) Verification fee | P 50.00 |
| e) Certification of ownership and other kind of certification | P 20.00 |
| f) Certified blue print copy of land tax property map | P 30.00 |

Section 4D.02. Time and Manner of Payment. The fee imposed in this article shall be paid to the Municipal Treasure at the time of the request, written or otherwise, before the request is granted

Section 4D.03. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article E. CLEARANCE OR CERTIFICATION FEE

Section 4E.01. Imposition of Fee. There shall be collected for the issuance of a clearance or certification by any office of the municipal government to the following:

- | | |
|---|---------|
| 1) Certification/ clearance to be used in securing a driver's license- | P 50.00 |
| 2) Certification/ clearance for purposes of entering the military service- | P 50.00 |
| 3) Certification/ clearance for purpose of securing a passport or visa- | P 50.00 |
| 4) Certification/ clearance for the purposes of transferring resident aliens- | P 50.00 |
| 5) Certification/ clearance for the purposes of securing
or renewing a license to possess firearm- | P 50.00 |
| 6) Certification/ clearance for other purposes not mentioned above- | P 20.00 |

Section 4E.02. Exemption. No fee shall be collected for the issuance of a certification or clearance when it's officially requested by any court or government agency.

Section 4E.03. Time and Payment. The fee imposed in this article shall be paid to the Municipal Treasure at the time of the request or before the request is granted

For every additional hectare or fraction thereof

- a) Memorial project- P 100.00 per hectare
- b) Cemetery project- P 50.00 per hectare

2) Final Approval and Development Permit

- a) Memorial project- P 2.00 per square meter
- b) Cemetery project- P 1.00 per square meter

3) Inspection fee

- a) Memorial project- P 500.00 per hectare
- b) Cemetery project- P 100.00 per hectare

Alteration of plans (affected areas only)- same as final approval and development permit

4) Certificate of Registration and License to sell (per saleable plot):

- a) Memorial project- P 50.00 per saleable plot
- b) Cemetery project- P 10.00 per saleable plot

5) Certificate of Completion- P 300.00 per hectare regardless of location

- a) Memorial project- P 200.00 per hectare
- b) Cemetery project- P 100.00 per hectare

VIII. Other Transactions/ Certificate

a) Application/ Request for:

- 1) Advertisement approval- P 200.00
- 2) Cancellation/ Reduction of performance bond- P 350.00
- 3) Lifting of suspension of license to sell- P 350.00
- 4) Extension of time to complete development- P 350.00
- 5) Exemption from Cease and Desist Order- P 50.00
- 6) Clearance to Mortgage- P 350.00
- 7) Lifting of Cease and Desist Order- P 350.00
- 8) Change of Name/ Ownership- P 350.00
- 9) Voluntary cancellation of CR/ LS- P 350.00
- 10) Revalidation/ Renewal of Permit(condominium)- 50% of original fee

b) Other Certifications

- 1) Zoning certifications- P 250.00/ hectare
- 2) Certification of town plan/ zoning ordinance approval- P 75.00
- 3) Certification of New Rights/ Sales- P 75.00
- 4) Certification of Locational viability- P 250.00/ hectare
- 5) Certificate of Registration and License to sell- P 75.00
- 6) Others to include:
 - Availability of records/ public request of copies/ research works- P 75.00
 - Certification of no records on file- P 75.00
 - Certification of with or without CR/ LS- P 75.00
 - Certified true/ Xerox copy of documents
 - documents of five pages or more- P 20.00
 - every additional page- P 2.00

IX. Registration of Dealers/ Brokers/ Salesmen

- a) Dealers / brokers- P 500.00
- b) Salesmen- P 200.00

Section 3U.02. Time and Manner of Payment. The fees imposed herein shall be paid to the Municipal Treasurer upon application for the corresponding clearance, permit or documents aforementioned. Subject to existing laws, the proceeds from the collection of fees and other charges

for the processing and approval of subdivision plans residential, commercial or industrial purposes and other development purposes shall accrue entirely to this municipality. [Sec. 447 para 2, sub-para 2 (x) of RA 7160). Provided, That the impositions of charges and other fees for the processing and approval of application for the condominium projects shall still be under the authority of the Housing and Land Use Regulatory Board (HLURB) as per DILG MC-No. 98-93.

Section 3U. 03. Rules and Regulations. No person shall engage in real estate development business, and the like in this municipality without first securing a permit and/ or the corresponding clearance or documents therefore from the duly authorized national and local officials concerned.

Section 3U. 04. Creation of Local Housing and Land Use Regulatory Committee-There is hereby created a Local Housing and land-Use Regulatory Committee to be composed of the following:

Municipal Engineer, as Chairman; Municipal Planning and Development Coordinator as Vice Chairman; and the Municipal Assessor; Municipal Treasurer, Municipal Budget Officer and one Sangguniang Bayan Member, as members of the Committee

The Committee shall assist and advice the Local Chief Executive and the Sangguniang Bayan on matters pertaining to the devolved functions of the HLURB. The committee shall also formulate the necessary rules and regulations for the proper implementation of this Article which shall be in force and effect until revoke or modified by the Mayor or the Sangguniang Bayan.

Section 3U.05. Administrative Provisions.

- a) No person, natural or juridical, shall engaged in the business of real estate development in this municipalities without first securing the necessary clearance or permit therefor from the Mayor.
- b) All application for clearance or permit required under this article shall be submitted to the duly designated Housing and Land Use Enforcement Officer for processing and appropriate action.
- c) The duly designated Enforcement Officer shall inspect the site for development to verify plan specifications and see to it such development projects conforms with national laws, ordinances; or rules and regulations on housing and land uses.

Section 3U.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand Pesos (P1,000.00) but not exceeding Two Thousand Five Hundred Pesos (P2,500.00) or an imprisonment of not less than One (1) Month but not exceeding Six (6) Months, or both such fine and imprisonment, at the discretion of the Court (R. A. 44) para a, sub-para (1)(iii).

Section 3U.07. Applicability Clause. All other matters, not herein specified related to real estate development or the operation of subdivisions, and the like shall be governed by the provisions of Presidential Decree No, 933; Executive Order No. 648, series of 1981 as amended by Executive Order No. 90, series of 1986; Presidential Decree No. 957; Batas Pambansa Blg. 220; Republic Act No. 7279; Executive Order No. 71, series of 1993; and other related laws, rules, regulations.

Article V. FRANCHISE AND OTHER FEES ON TRICYCLE OPERATION

Section 3V.01. Definition. When used in this Article (Municipal Ordinance No. 46 (An Ordinance Creating the Municipal Tricycle Franchising Board (MTRFB) of the Municipality of San Roque Northern Samar).

- a. **Tricycle-for-Hire-** is a vehicle composed of a motorcycle fitted with a single wheel side car or motorcycle with a two wheel cab operated to rendered transport services to the general public fee.
- b. **Motorized Tricycle Operator's Permit-** is a document granting franchise or license to person allowing him to operate tricycle for hire over specified zone.
- c. **Zone-** is a contiguous land area or block, say a subdivision or a barangay where tricycle for hire may operate without a fixed origin destination.

Section 3V.02. Imposition of Fee. There shall be collected an annual franchise fee in the amount of One Hundred Fifty Pesos (P150.00) and franchise applicant fee of Twenty Five Pesos (P25.00) per unit for the operation of the tricycle – for – hire.

Section 3V.03. Time of Payment

- a. Franchise fee shall be paid to the Municipal Treasurer upon application or the renewal of franchise.
- b. The franchise application fee shall be paid from applicant or renewal of franchise.

Section 3V.04. Municipal Tricycle Franchising and Regulatory Board (MTFRB)

There is hereby created a Municipal Tricycle Franchising and Regulatory Board (MTFRB) to be composed of the following:

Municipal Vice Mayor	- Chairman
Sangguniang Bayan Representative	- Vice chairman
Municipal Engineer	- Member
Municipal Planning & Development Coordinator	- Member
Chief Licensing and Inspection Section	- Member
President, Tricycle Operators and Drivers Association	- Member
Municipal Treasurer	- Member
Chief of Police, PNP	- Member
Secretary to the Sangguniang Bayan	- Member
	(Head Secretariat)

Section 3V. 05. Power, Duties and Function of the Municipal Tricycle Franchising and Regulatory Board

The Municipal Tricycle Franchising and Regulatory Board shall perform the following:

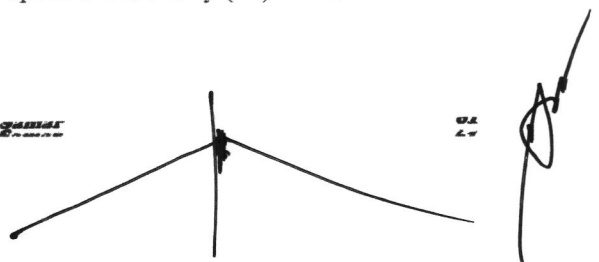
- 1. Accept and process application for franchise of the tricycle.
- 2. Issue or grant the Motorized Tricycle Operator Permit to qualified applicant subject to the rules and regulations and existing ordinances on the matter.
- 3. Recommend to the Sangguniang Bayan the amount of fares or adjusted fare increases, periodically to be imposed in a particular zone, or fixed routes.
- 4. Recommend to the Sangguniang Bayan other reasonable fees and related charges in the regulation of tricycle - for – hire after conducting a public hearing for that purpose.
- 5. Promulgate rules and regulations for the proper implementation of this article which shall continue to be full force and effort until revoked or modified by the Sangguniang Bayan.
- 6. Performs such other duties, powers and functions as may be authorized by the Sangguniang Bayan.

Section 3V.06. Quorum. Majority of the Members of the Municipal Tricycle Franchising and regulatory Board shall constitute a quorum.

Section 3V.07. Internal Rules and Procedures. The MTFRB shall formulate and adopt its own internal rules and procedures including its regular meeting and necessary standing committee.

Section 3V.08. Rules and Regulations

- 1. Only Filipino citizens and partnership or corporations 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 from the Land Transportation and Regulatory Board (LTFRB).
- 2. The grant of the MTOP shall carry a common carriers insurance sufficient to answer many liability it may incur to passengers and third parties in case of accident.
- 3. Operators of tricycle – for – hire shall employ drivers duly licensed by the LTFRB for tricycle – for – hire.
- 4. Operators who intend to stop service completely or suspend services for more than one (1) month shall report in writing such termination or suspense to the Sangguniang Bayan.
- 5. Tricycle operators are prohibited to operate on National Highways utilized by four – wheel vehicle greater than four (4) tons and where normal speed exceed forty (40) KHP.



6. Until such time that necessary zones are fixed tricycle – for - hire in the same zone or barangay each tricycle unit shall be assigned and bear an identification number aside from its LTRFB Plate number.
7. The Sangguniang Bayan may imposed a common color for tricycle – for – hire and shall be allowed to operate like a taxi drivers service the service rendered upon demand and without a fixed rout.
8. The official fare to be initially adopted shall be minimum fee of two (P2.00) pesos per kilometer in excess of the four (4) kilometer distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.
9. Operators of tricycle – for – hire are required to post in a conspicuous that appropriate part of the tricycle and schedule of fares.

Section 3V.09. Reservation. Nothing in this article shall be construed to diminish the authority of the Sangguniang Bayan to issue, amend, revise, renew, suspend or cancel MTOP and prescribed the appropriate terms and conditions therefore, determine, fix, prescribed or periodically adjust fares or rates for the service provided in a zone after public hearing prescribed and regulate zones of services in coordination which the barangay, fir , impose and collect and periodically renew and adjust but not oftener than once every three (3) years reasonable fees and other related charges in the regulation of tricycle – for – hire and established and prescribed the condition and qualification of service.

Section 3V.10. Penalty. Any violation of the provision of this article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not exceeding Two Thousand Five Hundred Pesos (P2,500.00) or an imprisonment of not less than one (1) month but not exceeding six (6) months or both at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

CHAPTER IV- SERVICE FEES

Article A. SECRETARY FEES

Section 4A.01. Impositions of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from any office of this Municipality:

- 1) For every one hundred (100) words or fraction thereof, typewritten (not including the certificate and any notation)..... P 15.00
- 2) Where the copy to be furnished is in printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet)..... P 25.00
- 3) For each certificate of correctness (with seal of office)
Written on the copy or attached thereto..... P 25.00
- 4) For certifying the official act of a municipal judge or other juridical certificate with seal..... P 25.00
- 5) For certified copies of any paper, record, decree, judgment or entry of which any person entitled to demand and receive a copy (in connection with judicial proceedings), for each hundred (100) words.
- 6) For each copy/s produced by copying machine, per page..... P 5.00
- 7) Photo copy, per page..... P 6.00

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

Section 4A.03. Time of Payment. The fees shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, or before the issuance of a copy of any municipal record or documents is made. Physician and private clinics or hospitals when applicants are referred to them.

Section 4A.04. Penalty. Any violation of the provisions of this article shall be punish by a fine not less than One Thousand pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00), imprisonment of not less than one (1) month but not more six (6) months, or both such fine and imprisonment, at the discretion of the court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article B. LOCAL REGISTRY FEES

Section 4B.01. Imposition of Fee. There shall be collected the following registry fees and other service charges.

- | | |
|--|----------------|
| a) Marriage Related Fees | |
| • Application fee | P 100.00 |
| • License Fee | P 40.00 |
| • Solemnization fee | P 100.00 |
| • Family planning counseling fee(including certificate) | P 50.00 |
| b) Birth Related Fees | |
| • Registration of birth | free of charge |
| • Late registration of birth | free of charge |
| • Certified true copy of birth certificate | |
| - For local use | P 20.00 |
| - For travel abroad | P 20.00 |
| c) Death Related Fees | |
| • Registration of death | Free |
| • Burial permit fee | P 20.00 |
| • Certified true copy of death certificate- | P 20.00 |
| • Fee for the exhumation of cadaver- | P 50.00 |
| • Fee for the removal of cadaver- | P 50.00 |
| • Fee for the transfer of cadaver- | P 50.00 |
| d) For Registration of the following: | |
| • Legitimation | P 100.00 |
| • Adoption | P 100.00 |
| • Change of name; correction of entry | P 100.00 |
| • Legal separation of divorce | P 100.00 |
| • Naturalization | P 200.00 |
| • Annulment of marriage; declaration of absolute nullity of marriage; court order setting aside the decree of legal separation | P 200.00 |
| • Voluntary Emancipation of minor | P 100.00 |
| • Court decision recognizing or acknowledging natural Children or impugning ordinary such recognition | P 100.00 |
| • Judicial determination of paternity affiliation | P 100.00 |
| • Court decision or order on the custody of minor and guardianship | P 100.00 |
| • Aliases | P 100.00 |
| • Repatriation or voluntary renunciation of citizenship- | P 200.00 |
| • Civil interdiction | P 100.00 |
| • Declaration of presumptive death of the absent spouse; judicial declaration of absence | P 100.00 |
| • Compulsory recognition of child; voluntary recognition of illegitimate child | P 100.00 |
| • Appointment of guardian; termination of guardianship | P 100.00 |
| • Judicial determination of filiation | P 100.00 |
| • Judicial determination of the fact of reappearance of absent spouse; if disputed | P 100.00 |
| • Naturalization certificate; cancellation of 108 naturalization certificate | P 100.00 |
| • Separation or revival of property rights | P 100.00 |
| • Emancipation of minor orphan | P 100.00 |
| • Affidavit of reappearance | P 100.00 |
| • Acknowledgement | P 100.00 |
| • Acquisition and ratification of artificial insemination | P 100.00 |
| • Authorization and ratification to contract marriage | P 100.00 |
| • Option to elect the Philippine citizenship | P 100.00 |
| • Partition and distribution of properties of spouses; | |

child's presumptive legitimacy	P 100.00
• Marriage settlement and any medication thereof	P 100.00
• Repatriation document	P 100.00
• Voluntary emancipation of minor	P 100.00
• Waiver of rights; interests on absolute community of property	P 100.00
• Other similar registerable instruments	P 100.00
e) Imposition of Fees under RA 9048	
Correction of entry	P 1,000.00
Registration of new name (per RA 9048)	P 3,000.00
Other fees related to changing of name in accordance with RA 9048	
Processing fee	P 500.00
Posting fee	P 150.00
Certificate of finality	P 200.00
Option to elect Philippine citizenship	P 200.00
f) For Certified copies of any document in the register	
Certified true copy for local use	P 20.00
Certified true copy for travel abroad	P 120.00
Certificate of non- appearance or certificate of no record available:	
- For local use	P 20.00
- For travel abroad	P 20.00
Certificate of presumptive death based on court order	P 100.00

Section 4B.02. Exemption. The fees imposed in this article shall not be collected in the following cases;

- a) Issuance of certified copies of document for official use at the request of a competent court or other government agency.
- b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public or private school; burial permit of a pauper, per recommendation of the Municipal Mayor.
- c) Issuance of birth certificate for children of less than six (6) years old
- d) Issuance of birth certificate and other certification to senior citizens of this municipality

Section 4B.03. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasure before the registration of a document or issuance of license or certified copy of a local registry records or documents

Section 4B.04. Administrative Provision

- 1) All applicants for marriage license shall secure a certification from the family planning coordinating council of this municipality, thru its duly authorized representative, stating that they are informed and aware of the importance family planning and have undergone a family planning counseling or seminar(as per Article 16, Family Code)
- 2) With the exception of marriage "articulo mortis" no marriage license shall be issued by the local civil registrar unless the applicant could present the required "certification" mentioned above.

Section 4E. 04. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article F. FEE FOR THE TEMPORARY USE OF SIDEWALK AND ALLEYS

Section 4F.01. Imposition of Fee. Any person who shall temporarily use or occupy the municipal-owned, side walk or alley or portion thereof and connection with any construction works and other allowable purposes shall first secure a permit from the Municipal Mayor and pay a fee of thirty pesos (30) for every square meter, or fraction thereof, per month or fraction thereof.

Section 4F.02 Time and Manner of Payment. The pay shall be paid by the municipal treasurer upon application of the permit of the permit thru the municipal engineer

Section 4F.03 Administrative Provision. The period of occupancy and / or use of sidewalks or alleys or portion thereof shall commence from the time the permit is issued and shall terminate upon the completion of the construction works or upon cancellation of the permit thereof but shall in no case exceed three months (3).

Section 4F.04 Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article G. CHARGE FOR PARKING

Section 4G.01 Imposition. There shall be collected for the use of any Municipal – owned parking area, the following parking fees, for every eight hours fraction thereof:

Parking fee

- | | |
|-------------------------|---------|
| a) Passenger Buses | P 50.00 |
| b) Jeepney/AUV/Vans | P 50.00 |
| c) Cargo Trucks | P 50.00 |
| d) Tricycle/Motorcycles | P 20.00 |

Section 4G.02. Time of Payment. The fee shall imposed herein shall be paid to the Municipal Treasurer or to his authorized representative upon parking thereon.

Section 4G.03. Surcharge of Late Payment. Failure to pay the fee prescribed on this Article within the time required shall subject the tax payer to a surcharge of ten percent (10%) of the original amount due, such surcharge to be paid at the same time and at the manner as the pay due.

Section 4G.04. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article H. TOWING FEE

Section 4H.01. Imposition of Fee. There shall be collected a towing fee of five hundred pesos (P500.00) for the first Four (4) kilometers and two hundred pesos (P200.00) for every kilometer thereafter for every motor vehicle that breaks down, or is involved in a traffic accident, within this Municipality, if it is towed thru the initiative of the Municipal Government.

Section 4H.02. Time of Payment. The towing fee shall be paid to the Municipal Treasurer before the impounded vehicle is release to its owner.

Section 4H.03. Administrative Provision. The owner or operator of any motor vehicle that breaks down in any street within this Municipality shall immediately take it away so that it may not cause any public nuisance or traffic hazard. In case it is involved in a traffic accident, the owner of the operator shall only take it away after a police officer has conducted a necessary investigation or when the police officer conducting the investigation has given his permission to the owner or the operator of said vehicle to take it away. If the owner or the operator refuses or fail to take it away within a certain period of time given to him, the PNP thru its authorized representative shall abate the same, by towing it to police head quarter and its owner or operator shall pay the corresponding towing fee prescribed.

Section 4H.04. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article I. LICENSE FEE ON THE INSTALLATION OF SIGNS, SIGNBOARDS, BILLBOARD, NEON SIGNS, OR OTHER KINDS OF OUTDOOR ADVERTISEMENT

Section 4I.01. Imposition of Fees. There is hereby imposed a license fee on the installation of signs, signboard, or other kinds of outdoor advertisement as authorized under Section 447 (3iv) of Republic Act 7160 at the rate hereunder prescribed:

- 1) Billboards or Signboards for advertisement of business, per square meter, or fraction thereof:

Single-faced	P 40.00
Doubled-faced	P 70.00

- 2) Billboards or Signboards for professionals, per square meter fraction thereof:

Single-faced	P 40.00
Doubled-faced	P 50.00

- 1) Billboards, signs or advertisements for business or profession painted on any building or structure or otherwise separated or detached therefrom:

Per square meter or fraction thereof.....P70.00

- 2) For the use of electric or neon light in billboards or signboards, per square meter or fraction thereof:

Additional fee of P25.00 sq./ m., or fraction thereof

Section 4I.02. Time and Payment. The fee shall be paid to the Municipal Treasurer upon application for an installation permit prior to the installation of any sign, signboards, billboard or any kind of outdoor advertisement.

Section 4I.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fee due, such surcharge to be paid at the time and in the same manner as the fee due.

Section 4I.04. Administrative Provision

- 1) No person, natural or juridical shall install or construct any kind of sign, signboard, billboard or other kind of outdoor advertisement in this municipality without first securing a permit thereof from the Mayor or thru his duly authorized representative.
- 2) Application for installation or construct permit shall be submitted to the office of the Municipal Engineer for processing and appropriate action.

- 3) The Municipal Engineer or his duly authorized representative shall inspect the site or place where the sign, signboard, billboard or any kind of outdoor advertisement would be installed or constructed to determine if it conforms with national laws, ordinances; rules and regulations on outdoor advertisement.

Section 4I.05. Authority of the Barangay to Exercise its Taxing Power. This article refers only to the installation or construction of sign, signboards, billboards or other kinds of outdoor advertisement of which the Sangguniang Bayan is authorized under Sec. 447(3iv) of RA 7160 to regulate and fix the license fee therefor. After the sign, signboard or other kinds of outdoor advertisement has been installed, the barangay concerned thru a duly enacted tax ordinance may impose the corresponding charges or fees, e.g., "advertisement fee" as authorized under Art. 240(d-4) of the IRR.

Section 4I.06. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One(1) month but not more than Six(6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

CHAPTER V- HEALTH AND SANITATION FEES AND CHARGES

Article A. SANITATION REQUIREMENTS

Section 5A.01. Sanitary Permit. No person, natural or juridical, shall establish or operate any kind of business or trade activity in this municipality without first securing a "sanitary permit" therefore from the Municipal Health Officer including, but not limited to the following:

- 1) Water supply systems; water peddling or vending for human consumption
- 2) Food establishments for public patronage including foods and drinks in containers and vehicles, and food sold in the street; catering services or catering establishments; food vending machines;
- 3) Public laundry services including commercial laundry such as Laundromat, dry cleaning laundry, linen- supply laundry, diaper- supply laundry, and public laundry places such as a community laundry area, as well as institutional establishments with laundry equipment and facilities such as hotels, motels, massage parlors, dormitories, hospitals and other health related institution and other similar establishments.
- 4) Public and private schools sectarian and non- sectarian schools, seminars or Theological schools, review centers graduate school, special school and school for person with disabilities, foreign schools, technical/ vocational school, special training or trade school, training centers, day care orchid care centers, nursery and kindergarten schools and children's institution.
- 5) Industrial establishments; manufacturing establishments and similar kinds
- 6) Public swimming or bathing places including pools, bathhouses, bathing beaches and other natural bathing areas.
- 7) Rest areas, bus terminal, bus stop, bus stations and service station and their premises, establishments operating within their premises, either privately or publicly operated.
- 8) Camps and picnic grounds intended for public or commercial use including cottages and recreational places or facilities located therein, operated by individuals, organization, corporations, partnerships, government agencies or other institutions.
- 9) Day or night clubs, dancing schools/ studios, dance halls, discos/ discotheques, bars, cabarets, cocktail lounges, karaoke bars, videoke bar, music lounges and other similar establishments.
- 10) Tonsorial and beauty shops or salons; barber shops; cosmetic salons; hair and hairdressing salons; manicuring and pedicuring salons/ shops; tattooing and skin piercing shops; figure slenderizing salons that include figure and slimmer salons, physical fitness salons/ clubs, aerobic centers or club; slimmer salon and similar establishments including personnel owners, manager and operators of such establishments and individuals who provide home service of similar trade or occupation.
- 11) Massage clinics, sauna baths, and other similar establishments

- 12) Hotel, motels, or apartments; lodging, boarding or tenement houses; condominiums; pension house; taverns or inns; and other similar facilities or establishments
- 13) Pest control establishments; including pest control applicators; operators or administrator of real estate, public places, buildings, residences, certain means of conveyance; and other similar establishments
- 14) Public and private sewage systems; excreta collection and disposal systems or projects by any government agency or instrumentally; private firms or corporations and other entities.
- 15) Refuse collection services; refuse disposal area and facilities, swill collection, junk dealership, private scavenging swine feeding platform and similar kinds.
- 16) Recycling and collection and/ or disposal of junk, old, used or second hand material of any kind including rags, clothing, paper, rubbish, bottles, rubber, plastic iron, brass, copper or other metal, furniture, motor parts, or any other article whose condition renders it particularly useless so as to be classified as junk
- 17) Nuisance or offensive trades and occupations; establishments, premises and facilities that are producing, processing, manufacturing, handling, storing, transporting, selling, distributing, using and disposing the following:
 - a) Fertilizer, pesticides, heavy metal, chemicals, biological agents and pollutants, radioactive materials, food additives, products emitting or ionizing radiation and other products and by-products that may cause harm to public health.
 - b) Projects, conditions, or activities such as industry, transport, infrastructure, food agriculture and other processes that may generate pollutants that are likely to adversely affect public health.
- 18) Crematories, funeral and embalming establishments; medical and research institution; public or private burial grounds or cemeteries and similar establishments including embalmers and undertakers.
- 19) Manufacturer of ice for public consumption; bakeries and similar establishments
- 20) Wholesaler, retailer, producer, or manufacturer of any article of commerce.
- 21) All other similar business establishments or trade undertakings required to secure a Mayor's Permit for its establishments or operation.

Section 5A.02. Sanitary Permit Fee. There is hereby imposed a uniform sanitary permit fee in the amount of One Hundred Pesos (P100.00) for the above mentioned establishments.

Article B. HEALTH REQUIREMENTS

Section 5B.01. Health Certificate

- 1) No person shall be employed in any of the above mentioned establishments or trade activities without first securing a "health certificate" (EHS Form No. 102-A, B) from the municipal health officer
- 2) No person shall be employed in any school without first securing a health certificate (EHS Form No. 102-A, B) from the municipal health officer
- 3) No dance instructor/ instructress shall be allowed to work in an establishment without a health certificate issued by the Municipal Health Officer
- 4) No entertainers, guest relations officer, and other person with a similar occupation shall be allowed to work in a establishment without a health certificate issued by the Municipal Health Officer.
- 5) No person shall be employed as a food handler, chefs or cooks, in any food establishments without a health certificate issued by the Municipal Health Officer. This includes other persons whose nature of work has something to do with the preparation of food, or foodstuffs, whether employed or self-employed.
- 6) No personnel of an ice plant directly engaged in the preparation, manufacturing, handling and transporting of ice shall be employed without a health certificate issued by the Municipal Health Officer.

- 7) No person shall be employed in bakeries, ,delivery trucks who handler or come in contact with bakery products and materials, without a health certified issued by the Municipal Health Officer
- 8) No person shall engage in a occupation, or work in any establishment, the nature of which is having a close or direct contact with his customer or patron without first securing a Health Certificate from the Municipal Health Officer or his duly authorized representative, including but not limited to the following:
 - 1) Barbers
 - 2) Beauticians; manicurist/ pedicurist
 - 3) Hairstylists
 - 4) Masseurse
 - 5) Masseurs
 - 6) Other similar kinds of occupation

Section 5B.02. Issuance of Health Certificate. The health certificate shall be issued only after the required physical and medical examination, with immunization if necessary, and after paying the medical and physical examination fee prescribed in this chapter.

Article C. SERVICES FEE FOR MEDICAL AND PHYSICAL EXAMINATION

Section 5C.01. Imposition of Fee. There shall be collected from any person who is given a medical or physical examination by the Municipal Health Officer, or his duly authorized representative, the following fees:

- | | |
|--|---------|
| 1) Medical and physical examination for pre- employment- | P 60.00 |
| Annual / periodic examination- | P 60.00 |
| Return to work Medical examination- | P 50.00 |
| Transfer examination- | P 50.00 |
| Separation examination- | P 50.00 |
| Separation Medical examination- | P 60.00 |
-
- A) A fee of FIFTY pesos (P 50.00) shall be collected for the issuance of certification for stool examination, test and similar services.
 - B) A fee of THIRTY pesos (P 30.00) shall be collected for the issuance of certification for stool examination, test and similar services.
 - C) For the issuance of medical, physical or health examination certificate to be used for any lawful purposes, but not as evidence in court, there shall be collected a fee of sixty pesos (P 60.00)
 - D) Laboratory fee on the following health related services:

X-ray	P 60.00
Pregnancy Test	P 60.00
VD Smear exam	P 40.00
CBC	P 40.00
Hgb and Hct	P 40.00
Blood Typing	P 35.00
Urinalysis	P 30.00
Stool Examination	P 30.00
Cervical/Urethral Smear	P 50.00
Bleeding Time	P 35.00
Clotting time	P 35.00
Parasitology or Bacteriology Examination; clinical microscopy	P 25.00
Other similar laboratory services	P 25.00
 - E) Blood chemical examination

FBS	P 60.00
Cholesterol	P 60.00
Creatinine	P 60.00
Uric acid	P 60.00
Blood urea nitro	P 60.00

Triglycerine	P 70.00
HDL	P 50.00
LDL	P 50.00
ECG	P 60.00

Section 5C.02. Physical Examinations. All employees or workers, irrespective of age and sex shall undergo a physical examination:

- Before entering employment for the first time
- Periodically, or at such intervals as may be on account of the conditions of risk involved in the work;
- When transferred or separated from employment; and when injured or ill.

Section 5C.03. Occupational Risk. In occupation where there is a risk to the health of the worker either due to toxic substances they handled or of the environment in which they work, only persons who are pronounced medically fit shall be employed.

Section 5C.04. Occupational Diseases. When occupation diseases have been detected in workers and continued employment might jeopardize their health, their employment shall be discontinued until their complete or satisfactory recovery. If circumstances permit such workers shall meanwhile be given other job consistent with their state of health in which shall not impede or retarded their recovery.

Section 5C.05. Transfer Examinations. Applicants examined for employment and accepted for specific work of job shall not be transferred to another work or job until they have been examined by the physician and certificate that the transfer is medically advisable.

Section 5C.06. Other Special Examination. Special examination may be required where there is undue exposure to health hazard, such as lead, mercury, hydrogen sulfide, sulfur dioxide, nitroglycol and other similar substances.

Return to Work Examinations:

- a) To detect if illness of the worker is still contagious
- b) To determine whether the worker is fit to return to work
- c) After prolonged absence for health reasons for the purpose of determining it possible occupational causes.

Separation from Employment Examination

- a) To determine if the employee is suffering from any occupational diseases
- b) To determine whether he is suffering from any injury or illness which has not completely healed
- c) To determine whether he has sustained an injury

Section 5C.07. Nature of Physical Examination

1. **Pre-employment Physical Examination shall be conducted:**
 - a) To determine the physical condition of the prospective employee at the time of hiring; and
 - b) To prevent the placement of a worker on a job where through some physical or mental defects, he may be dangerous to his fellow workers or to property.
2. **Pre-employment physical examination shall:**
 - a) Be a general clinical examination including special laboratory examinations when necessary due to the peculiar nature of the worker's prospective employment;
 - b) Include chest x-ray examinations, Under the following circumstances, x-ray examination shall be rendered free of charge:
 - I. Where the employer or establishment is required by these IRR to engage the services of an Occupational Health Physician and where there are x-ray facilities in the establishment.

- II. Where the employer does not maintain such facilities, x-ray examinations shall be conducted by the government clinics or hospitals; occupational health
- III. In all other instances, the applicant shall pay the cost of the examinations.

3. **At the completion of the examination, the applicant shall be rated as follows:**

Class A- Physically fit for any work

Class B- Physical under- developed or with corrective defects, (error of refraction, dental cries, defective hearing and other similar defects) but otherwise fit to work.

Class C- Employable but owing to certain impairments or condition (heart disease, hypertension, anatomical defects) requires special placement or limited duty in a specified or selected assignment requiring follow up treatment/periodic evaluation.

Class D- Unfit or unsafe for any type of employment (active PTB, advanced heart disease with threatened failure, malignant hypertension and similar illness).

Section 5C.08. Periodic/Annual Medical Examinations This kind of medical examination-

- a) Shall be as complete and as thorough as the pre-employment examinations and include general clinical examinations.
- b) Shall include all special examinations and/ or investigations deemed necessary for the diagnosis of these diseases which will be free of charge in the case the workers are exposed to occupational health hazards.
- c) Shall include, whenever feasible, a chest x-ray examination at least once a year which shall be rendered free of charge to the workers.
- d) After prolonged absence for health reasons for the purpose of determining its possible occupational causes.
- e) Shall include regular biochemical monitoring which shall be conducted free of charge for workers exposed to toxic substances/pesticides classified under toxicity categories I and II of the World health organization (WHO) toxicity classification standards
- f) Shall have an interval of no longer than one year between two(2) consecutive periodic physical examinations

Section 5C.09. Rules and Regulations.

1. Individual mentioned in the preceding sections are to undergo a medical and physical health examination conducted by the Municipal Health Officer or his duly authorized representative.
2. Operators of business establishments shall see to it there employees who are required to undergo the aforementioned medical and physical health examination have been issued the necessary Health Certificate. Failure to comply with his requirement shall be sufficient ground for the revocation of the corresponding Mayor's Permit, if it has already been issued, or refusal to grant the Mayor's Permit being applied for in case the operator concerned is applying for renewal thereof, without prejudice to the filing of the appropriate charges in the proper court.
3. The Municipal Health Officer shall keep a record of the physical health examination conducted and the copies of the medical certificates issued, indicating therein the names of the applicants, the date and the purpose for which examination was made, and other relevant information.
4. The Municipal Health Officer shall issue the additional rules and regulations or implementing guidelines for the proper enforcement of this Article.

Section 5C.10. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer.

- a) Before the issuance of the "sanitary permit" being applied for.
- b) Before the issuance of the "health certificate" or before the medical or physical examination is conducted.
- c) Upon renewal of the same every year thereafter within the first twenty (20) days of January of the ensuing year.

Section 5C.11 Penalty. Any violation of the provision of this article shall be punished by a fine of not less than two thousand five hundred Pesos (P2,500.00) or imprisonment of not less than six (6) months or both fine and imprisonment at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article D. SERVICE CHARGE FOR GARBAGE COLLECTION

Section 5D.01 Imposition of fee. There is hereby imposed an annual garbage collection fee on operators of all kind of fixed business establishments in this municipality in the amount of prescribed below:

- a) On wholesaler, distributor, exporter, producers of or dealers in any article of commerce of whatever kind or nature.

With less than (1) jeepload of garbage per day collected-	240.00 per annum
With more than one (1) jeepload of but less than ten – Jeepload of garbage collected per day.	240.00 per annum
With more than ten (10) jeepload of garbage collected per day -	240.00 per annum

- b) On cafes, cafeterias, ice cream and other refreshments parlors, restaurants, carenderias , panciterias, soda fountain bars and similar establishments including food caterers, exporters, manufacturers, millers, repackers or producer of essential commodities:

With less than (1) jeepload of garbage per day collected-	240.00 per annum
With more than one (1) jeepload of but less than ten – Jeepload of garbage collected per day.	240.00 per annum
With more than ten (10) jeepload of garbage collected per day -	240.00 per annum

- c) On wholesaler, distributors, or dealers of essential commodities enumerated under section 2J. 02 (item C); retailers of essential commodities enumerated under section 2J. 02 (item C). Retailers of all other commodities not classified as essential commodities.

With less than (1) jeepload of garbage per day collected-	240.00 per annum
With more than one (1) jeepload of but less than ten – Jeepload of garbage collected per day.	240.00 per annum
With more than ten (10) jeepload of garbage collected per day -	240.00 per annum

- d) On all kinds of contractor and independent contractor or person (natural or juridical) rendering or offering to render services for a fee and with fixed business or trade establishments; banks and other financial institution including non-bank intermediaries , lending investor, finance and investment companies, pawnshops, money shop, insurance companies, stock market, stock brokers, and dealers in securities and foreign exchange, educational plan agencies, health plan agencies, and memorial or life plan agencies.

With less than one jeepload of garbage per day collected	240.00 per annum
With one jeepload or more of garbage collected per day	240.00 per annum

- e) On other contractors

With less than one (1) jeep load of garbage collected per day-	240.00 per annum
With more than one (1) but less than ten (10) jeeploads of garbage collected per day-	240.00 per annum
With more than ten (10) jeep loads of garbage collected per day-	240.00 per annum

- f) All other kinds of business or trade activity with fixed business establishment.

With less than one (1) jeep load of garbage collected per day-	240.00 per annum
With more than one (1) but less than ten (10) jeeploads of garbage collected per day-	240.00 per annum
With more than ten (10) jeeploads of garbage collected per day-	1,800.00 per annum

Section 5D.02. Exemption. Establishment that are disposing of their garbage or waste matters properly or maintaining an appropriate system of garbage disposal and having no garbage or waste Matters to be collected are exempted from the provisions of this Article.

Section 5D.03. Applicability. This Article shall be applied only in areas covered by the garbage collection service where the business establishment is located.

Section 5D.04. Time of Payment. The annual garbage collection fee imposed in this article shall be paid in advance to the Municipal Treasurer within the first twenty (20) days of January of every year.

Section 5D.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the same time in the same manner as the fee due.

Section 5D.06. Administrative Provisions.

- a) The owner or operator of any business establishment shall provide within his premises a garbage can or a receptacle duly prescribed which shall be placed in front of the establishment before the time of the garbage collection.
- b) The Municipal Health Officer shall issue the necessary rules and regulations for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.
- c) The Municipal Health Officer shall issue the necessary rules and regulations for the proper implementation of this Article which shall be enforceable until modified, rescinded or revoked by the Mayor or other higher authorities.

Section 5D.07. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article E. MARKET FEES

Section 5E.01. Definition. When used in this Article:

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

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

Market Stall- refers to any allotted space or both in the public market where merchandise of any kind is sold or offered for sale.

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

For purposes of this Article the public market of this municipality is divided into the following section:

1. Fish section
2. Meat section
3. Dry goods section
4. Grocery and sari- sari store section
5. Vegetables and fruits section
6. Eateries and cooked food section
7. Poultry products section

The numbering, design, classification or other form of identifying market sections shall be the responsibility of the office of the Mayor thru the market inspector.

Section 5E.02. Imposition of Fees. There shall be collected the following fees:

- 1) For each stall in the newly constructed building, with each stall measuring two meters by three meters in the orientation prescribed by the Market Administration:
 - Along the the four (4) sides of Mercado - 2,140.00
 - Along the center of the Mercado, between the main entrance points - 2,140.00
 - Situated between the side stalls and the center stalls, on both wings - 1,346.00
- 4) For each commercial unit in the Market Tienda:
 - In the Building "A" - 1,615.00
 - In the Building "B" - 3,215.00
- 5) For each stall in the wet market:
 - Fish Market - 735.00
 - Meat Market - 1,025.00

Each of the foregoing fee shall have an escalation of five percent (5%) each year, beginning in the year 2023. Unless otherwise prescribed, the foregoing rates shall apply to any public market that the Municipal Government may hereafter established or construct. There is hereby established the Market Administration, which shall be under administrative supervision and operational control of the Office of the Municipal Mayor. The Market Supervisor shall be the head of the Market Administration, and with the approval of the Municipal Mayor, may impose additional conditions for the occupancy of the stalls in the Mercado.

Section 5E.03. Time and Manner of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative within the first twenty (20) days of each month in case of a new lease, the rental due for the month in which the lease starts. For occupancy of market premises. The fee for the occupancy of market premises shall be paid duly in advance before any commodity or merchandise is sold within the market premises. For the newly constructed portion of the Mercado, the fees shall be paid in advance in such amount equivalent to three months, with the amount thereof equivalent to one month as advance payment and the fees for the succeeding months shall be paid in accordance with the foregoing provision, and the amount equivalent to two months shall be treated as a performance deposit.

Section 5E.04. Issuance of Official Receipts and Cash Tickets

The Municipal Treasurer or his duly authorized representative shall issue an official receipt as evidence of payments of rentals of fixed stall.

A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he his assigned. If a vendor disposed his merchandise even if such sale is done in the same place occupied by the previous vendor.

The cash ticket shall be torn in half , one half is to given to space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the Municipal Treasurer for counter checking against his record of cash ticket issued by him for that day.

Section 5E.05. Adjudication of Stall

- a. Lease Period- the contract of lease for a stall shall be for a period of five (5) years renewable upon its expiration unless revoked in accordance with the provision of this article
- b. Notice of Vacancy- notice of vacancy for newly constructed stall booth shall be made for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicant , appraise the public of the fact that such stall or booth are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall or booth and the bulletin board of the market. The notice of vacancy shall be written on the cardboard, thick paper, or any other suitable material and shall be in the following form:

NOTICE:

Notice is hereby given stall/ booth No _____ building
No _____ of the _____ market is
vacant or will be vacated on _____ year(
_____) Any person 21 years of age shall file an application therefore on
the prescribed form, copies may be obtained from the Office of the Municipal Treasurer during office
hours and before 12:00 o'clock noon of _____ year () in case there are

more than one (1) applicant the awards of the lease of the vacant stall/ booth be determined through drawing of lots to be conducted on _____
Year () at 12:00 o'clock noon at the office of the Municipal Mayor by the Committee. This stall/ booth is found in the _____ section and is intended for the sale of _____

MUNICIPAL TREASURER

- c. Application for lease
1. The application shall be under oath. It shall be submitted to the Office of the Municipal Mayor by the applicant either in person or through his/ her attorney
 2. It shall be the duty of the Municipal Treasurer to keep a registry book showing the names and address of all applicants for vacant stall/ booth applied for by them and the date and hour of the receipt by the market committee and to acknowledge receipts of every application setting forth therein the time and date of the receipt thereof. The application shall be substantially in the following form:

APPLICATION TO LEASE MARKET STALL

Address
Date

The MUNICIPAL TREASURER
Municipality of San Roque
Province of Northern Samar

Sir / Madam

I hereby apply under the following contract for the lease of stall No _____ of the market I am _____ years of age a citizen of the _____ and residing at _____

Should the above mentioned at all be issued to me in accordance with the market rules and regulations. I promise to hold the same under the following conditions:

1. That while occupying or leasing this (or these) stall I shall at all times have my pictures and that of my helper (or those of my helpers) conveniently framed and hung up conspicuously in the stall
2. I shall keep the stall at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulations existing or may hereafter by promulgated
3. I shall pay the corresponding rents for the stall(s) in the manner prescribed by existing ordinance
4. The business to be conducted in the stall belong exclusively to me
5. I case engage helpers, I shall nevertheless personally conduct my business and be present at the stall(s) I shall promptly notify the market authorities of my absence giving a reasons thereafter
6. I shall not sell or transfer my privilege to the stall(s) or otherwise permit another person to conduct business therein
7. Any violation shall be sufficient cause for the authorities to cancel this contract

Very respectfully yours,

Applicant

I _____, do hereby state that I am the person who signed the foregoing application that I have read the same and that the contents thereof are true to the best of my knowledge

Applicant

SUBSCRIBED AND SWORN to before me in the Municipality of _____
Province of _____, Philippines this _____ day of
_____ year _____ applicant affiant exhibiting to me his/ her community tax
certificate No _____ issued on _____ at
_____ Philippines

Official Title

3. Applicants who are Filipino citizen shall have preference in the lease market stall. If on the last day set for filing applicants there are no applicants who are Filipino citizens the posting of the notice of vacancy prescribed above shall be repeated for another ten (10) day period. If after expiration of the period there is still no Filipino applicant the stall affected may be leased to any alien applicant who filed his application first. If there are several alien applicant the adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee. In case there is only one Filipino applicant the stall or booth applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall shall be made thru drawing of lots to be conducted by the market committee on the date and hour specified in the notice. The result of drawing of lots shall be reported immediately by the committee to the Municipal Treasurer for appropriation action
4. The successful applicant shall furnish the Municipal Treasurer two (2) copies of his/ her pictures immediately after the award of the lease. It shall be the duty of the Treasurer to affix one (1) copy of the picture to the application and the other copy to the record card kept for the purpose

Section 5E.06. Miscellaneous Provision on Stall

- a. Vacancy of stall before expiration of the lease- should for any reason stall holders or leases discontinue his business before his lease of the stall expires such stall is considered vacant, and its occupancy thereafter shall be disposed of in the manner herein prescribed
- b. Partnership with store holder- a market store holder who enters into business partnership with any part had acquired the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall provided however, that in case of death or any legal disability of such stall holder to continue his business, the surviving partner maybe authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of partnerships. If the surviving partner is otherwise qualified to occupy the market stall under the provision thereof, and the spouse parent, son, daughter or relative within the third degree of consanguinity or affinity of the deceased is not applying for the stall he shall be given the preference to continue occupying the stall or booth concerned , if he applies therefore
- c. Lease to personally administer his stall- any person who has been awarded the right to lease a market stall in accordance with the provision thereof, shall occupy administer and the present personally at his stall or booth , provided however that the helpers he employs are citizens of the Philippines , including but not limited to the spouse , parent, and children or the store holder who are actually living with him and who are not disqualified under the provision hereof and provided further, that the person to be employed as helpers shall under no circumstances the person with whom the store holder has any commercial relation or transaction
- d. Dummies, sublease of stall- in any case where the person , registered to be holder or lease of a stall or booth, in the public market, is found to be in reality not the person who is actually occupying said stall or stalls, the lease of such stalls shall be cancelled, if upon investigation such store holder shall be sub- leased his or her stall/ stalls to another person or to have committed with such person so that the latter may, for any reason be able to occupy the said stall or booth.
- e. Appeals- any applicant who is not satisfied with the adjudication made by the market committee of the stall applied for him, may file to the Sangguniang Bayan an appeal therefor. The decision of the Sangguniang Bayan is such shall be final without prejudice to the right of the applicant to seek other legal remedial measures before the Sangguniang Panlalawigan or a proper court.
- f. Creation of Market committee- there is hereby a permanent market committee composed of the Municipal Mayor as Chairman, the Municipal Treasure a representative of the

municipality as members whose duties are to conduct the drawing of lots and the opening of bids in connection with the adjudication to vacant or newly constructed stall/s or booth in the market and to certify to the Municipal Treasurer the result thereof

Section 5E.07. General Provision

- a. Market hour, the public market shall be opened for a sale of articles permitted for sale therein from 5:00 o'clock in the morning until 9:00 o'clock in the evening everyday. The use of any stall or place in the market as living quarter rooms and for sleeping quarter is strictly prohibited and no vendor or stall holder remain inside the market building after the same has been closed.
- b. The municipality shall not be responsible to the occupant's space and/ or shall for any loss or damage by fire, theft, robbery, force majeure or any other causes. All articles or merchandise left in the public market during the closure time shall be at risk of the stall holder or owner thereof.

All articles abandoned on any public market building in violation of any provision of this article or any regulations or rules relating to the management of this market, shall be deemed to be nuisance and shall be the duty of the market administrator and his subordinate to take custody thereof. In case the article are claimed within twenty four (24) hours thereafter, they shall be returned for their safe keeping health, in which case, they shall be disposed of in the manner directed by the Treasurer, who may also in his against future violation in case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction and the proceeds thereof shall be disposed in accordance with law.

- c. It shall be unlawful for any person to peddle, hawk, sell or offer for sale or expose for sale any article in the passageway used by purchases in the market premises. It shall be unlawful for any person to idly chat, lounge, walk or lie in or around the premises of the same nor shall any person beg or solicit contribution of any kind in the public market.
- d. It shall be unlawful for any person to resist, construct annoy or impede any market employee or personnel in the performance of his duties nor shall parents allow their stalls or in the market premises.
- e. It shall be unlawful for any person to drink serve or dispense liquor or any intoxicating drinks within the premises of the public market at any times of the day
- f. It shall be unlawful for any person within the premises of the public market to commit any nuisance, boisterous noise or use any profane or vulgar languages such shall be guilty of disorderly conduct or stand without business and obstruct the passageway of any market or any act which is calculated to lead to beach of peach and trends to disturbed the good and decorum therein.
- g. It shall be unlawful for any helper and/ or vendor in the market premises to express , expose hang or place any article whether the same is for sale or a container of an obstruction in the market not especially as a stall. It shall be unlawful to any person to carry in his possession deadly weapons such as knives, bolos, axes, ice picks, darts and the like within the market premises or in case of stall holders or their helpers outside their respective stalls.
- h. No merchandise or article shall be sold offered for sale or exposed for sale in the market unless the same have been legally acquired by the vendors and/ or stall holders and that takes of any due thereon have been paid.
- i. It shall be unlawful for any lease to remove construct and alter the original structure of any stall or booth, electrical wiring or water connection without prior permit from the Market Administrator and approved by the Municipal Mayor.
- j. It is the duty and the obligation of any person or owner of a house, store or edifice situated near or around the public market to provide his house store ore edifice with receptacles for garbage collection and disposal.
- k. All sanitary rules and regulations shall be strictly observed and followed by all space and occupants and market personnel.
- l. The peddling or sale outside the public market site or premises of foodstuff which easily deteriorate like fish and meat is strictly prohibited.

Section 5E.08. Administrative Provision

- a. No individual store holders shall be allowed to leased more than two (2) adjoining or contiguous stalls regardless of the number of stalls they were occupying previously.

- b. Those who are found to have sub-leased or sold their stalls to other parties shall have the right over the sub- leased stalls and the present occupants enumerated in the stall physical audit shall be granted to lease contracts over the stalls. The rational of this is to discourage and eliminate the practice of sub- leasing of stall by the registered stall holders and to save the sub- lease from paying double fees to the Municipal Government and to registered stall holders.
- c. Ambulant and transient vendors will be given second preference in the adjudication of stall in the market after all regular bonafide store holders and present occupants have been awarded stalls
- d. All stalls and booth are to be numbered properly and all such stall number must be include in the raffles to prevent reservation of choice stalls for preferred occupants.

Section 5E.09. Penalty. Any violation of the provision of this article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Section 5E.10. Applicability Clause. Existing laws, ordinances, rules and regulation pertaining to the public market and its premises are hereby adopted as part of this article.

Article F- MUNICIPAL ABATTOIR SLAUGHTER

Section 5F.01. Imposition of Fee

- a. **Permit Fee to Slaughter-** before any slaughter for public consumption a permit therefor shall be secured from the Municipal Veterinary officer concerned or his duly authorized representative who will determine whether the animal or fowl is fit for human consumption thru the Municipal Treasurer upon payment of the corresponding fee as follows:

	-	Per head
Large cattle	-	P 20.00
Hogs	-	P 10.00
Sheep	-	P 10.00
Goats	-	P 10.00
Others	-	P 5.00

- b. **Slaughter Fee-** the fee shall be paid to cover the cost of service on the slaughter of animals at the Municipal Slaughter House in accordance with the Following rates:

<u>For public Consumption per head</u>		
Large cattle	-	P 75.00
Hogs	-	P 30.00
Sheep	-	P 20.00
Goats	-	P 20.00
Others	-	P 20.00

<u>For Home consumption</u>		
Large cattle	-	P 50.00
Hogs	-	P 15.00
Sheep	-	P 10.00
Goats	-	P 10.00
Others	-	P 10.00

Corral Feeds per day		
Large cattle	-	P 10.00
Hogs	-	P 10.00
Sheep	-	P 10.00
Goats	-	P 10.00
Others	-	P 10.00

Post mortem inspection fee		
Large cattle	-	P 10.00
Hogs	-	P 10.00

Dressed poultry	-	P 10.00
Others	-	P 10.00

Section 5F.02. Prohibitions. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinary Office/ Livestock Inspection Sanitary Inspector

Section 5F.03. Time of Payment

- a. **Permit fee-** the fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with Municipal Veterinary Officer.
- b. **Slaughter and Post Mortem Inspection Fee-** the fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughter animal is removed from the public slaughter house or after post mortem inspections as the case may be and before the slaughtering of the animal if it takes place.
- c. **Corral Fee-** the fee shall be paid to the Municipal Treasurer before animal is kept in the corral beyond the period paid for the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5F.04. Administrative Provision

- a. The slaughter of any kind of animal intended for sale shall be done only in the Municipal Slaughter House designed as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere except large cattle which shall be slaughtered only in the public slaughter house. The animal slaughtered for home consumption shall not be sold or offered for sale.
- b. Before issuing the permit for the slaughter of the large cattle the Municipal Treasurer shall require for branded cattle the production of the certificate of ownership if the owner is the applicant or the original certificate of ownership showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and corresponding fee be collected thereof. For unbranded cattle that have not yet reached the age of branding Municipal Treasurer shall require such evidence as will be satisfactory regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle of the required age the necessary certificate of ownership and transfer shall be issued and the corresponding fees collected therefore before the slaughter is granted.
- c. Before any animal is slaughtered for public consumption a permit therefore shall be secured from the Municipal Veterinary Officer or his duly authorized representative, through the Municipal Treasurer, the permit shall bear the date and month of issue and the other stamp of the Municipal Veterinary Officer, as well as the page of the book in which said permit is entered and wherein the name of the permittee and the kind and sex of the animal to be slaughtered.
- d. The permit to slaughter as issued shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

Section 5F.05. Penalty. Any violation of the provision of this article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court (R.A. 44) para a, sub-para (1)(iii).

Article G- SERVICE CHARGE OF GARBAGE COLLECTION

Section 5G.01. Imposition of Fee. There shall be collected every operator of business establishments located within the area covered by the garbage collection a service garbage fee of twenty (P20.00) pesos per month, or Two Hundred Forty (P240.00) pesos per annum.

Section 5G.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer either monthly or annually. If the option selected is monthly it shall be paid on or before the tenth (10th) day of every month. If annually it shall be paid in advance within the first twenty (20) days of January of every year.

Section 5G.03. Surcharge for Late Payment. Failure to pay the fee prescribed herein within the time required shall subject to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5G.04. Administrative Provision

- a. The owner or operator of any business establishments shall provide within his premises a garbage can or a receptacle duly prescribed which shall be used in front of the establishment before the time of the garbage collection.
- b. The Municipal Health Officer shall issue the necessary rules and regulations for garbage collected and shall inspect each month the business establishments to find whether garbage is properly disposed of within the premises.
- c. The Municipal Health Officer shall issue the necessary rules and regulations for the proper implementation of this article which shall be enforceable until modified, receded or revoked by the Mayor or higher authorities.

Section 5G.05. Exemption. Establishment that are disposing of their garbage collection or waste matters properly or maintaining an appropriate system of garbage disposal and having no garbage or waste matter to be collected shall be exempted from this provision.

Section 5G.06. Penalty. Any violation of the provision of this article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article H- RENTAL FOR MUNICIPAL GOVERNMENT FACILITIES

Section 5H.01. Imposition of Fee. There shall be collected the following fees for:

- a. Legislative Building - P 800.00/ 1 day- P 400.00/ ½ day
- b. Chairs - P 5.00 / day
- c. Tables - P 10.00/ day
- d. Motorboat - P 600.00 day
- e. Market tienda - P 900.00/ month(for corner space)

Section 5H.02. Time of Payment. The fees prescribed herein shall be payable to the Municipal Treasurer before the use of the facilities.

Section 5H.03. Surcharge for Late Payment. Failure to pay the fee prescribed herein shall be subject to a surcharge of ten percent (10%) of the original amount of fees due such surcharge to be paid at the same time and in the same manner as the fee due.

Article I- RENTAL FEES FOR USE OF MUNICIPAL WATERS AS LOG POND PURPOSES OTHER THAN FISHERY ACTIVITIES

Section 5I.01. Imposition of Fee. There is hereby imposed an annual rental fee for the use of municipal waters as log pond and for purposes other than fish culture or fishing activities at the rate of one (P1.00) peso per square meter of water space occupied.

Section 5I.02. Time of Payment. The rental fee may be paid at the discretion of the lease in full within the first twenty (20) days of January or in quarterly installment within the first twenty (20) days of each subsequent calendar quarter or quarters.

For a lease acquired after January twenty (20) the rental fee equivalent to one quarter shall be due for the current year when the lease is approved.

The rental due in the succeeding quarter or quarters in case when the lease is approved before the last quarter of the year, shall be paid within the first twenty (20) days of each subsequent calendar quarter or quarters.

Section 5I.03. Sharing of Proceeds. Sixty percent (60%) of the proceeds of the rentals shall accrue to the general fund of the municipality and forty percent (40%) to the general fund of the barangay where the log pond or lease area is located. If the lease is located in two or more barangays the forty percent (40%) shall be divided equally among them.

Section 5I.04. Administrative Provision

- a. Duration of Lease- the grant of lease on the use of municipal waters as long pond or for purposes other than fish culture or fishing activities shall be for a period of five (5) years. The lease shall be in no case sub- lease any portion of the leased area.
- b. Application to use Municipal water- before the use of municipal water as long pond or for purposes other than fish application to rent such municipal water the Municipal

Mayor shall only approve the same after the rental due have been determined by the Municipal Treasurer or his duly authorized representative and paid in accordance with the provision of this article.

Section 5I.05. Penalty. Any violation of the provision of this article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six(6) months or both at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

Article J- REGISTRATION FEES ON FISHING BOATS AND MOTORBOATS

Section 5J.01. Imposition of Fee- There shall be collected for the following an annual registration fee from the owner of each fishing boat or motorboat operated within the municipality

Amount of Fee per Annum

- | | |
|--|----------|
| a. Motorized of engine of 15 horse power or less | P 75.00 |
| b. Motorized with engine of more than 16 horse power | P 100.00 |
| c. Non – motorized fishing boat | exempt |

Section 5J.02. Time and Manner of Payment. The fee herein imposed shall be paid to the Municipal Treasurer within the first thirty (30) of January or within the first thirty (30) days each calendar quarter. The corresponding fees for at least the current quarter shall be paid for each fishing boat or motorboat newly acquired after the first thirty (30) days of January

Section 5J.03. Surcharge for Late Payment. Failure to pay the fee herein imposed herein shall be subject of twenty percent (20%) of the original amount of fee due such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5J.04. Administrative Provision. The Municipal Treasurer shall keep a register of all fishing boat and motorboats issued a Mayor’s Permit which shall contain among others the name and address of the owner.

Section 5J.05. Penalty. Any violation of the provision of this article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court Sec. 447 para a, sub-para (1) (iii) of R.A. 7160.

CHAPTER VI- REGULATORY FEES ON DIFFERENT BUSINESSES AND ENVIRONMENTAL FEE

Article 6A. There shall be collected annual regulatory fees to the various line of businesses for the following:

Regulatory Fees	Per Annum
Aluminum & Glass Supply	P 1,400.00
Agrivet Supplies / Feeds	320.00
Bakeshop	320.00
Barbershop	240.00
Butcher	320.00
Cigar	320.00
Chicken	400.00
Computer shops	1,000.00
Construction	2,000.00
Copra	400.00
Dry Goods	400.00
Fish Vendor	400.00
General Merchandise	400.00
Fermented Liquor	320.00

Gasoline	400.00
Hardware	1,200.00
Hotel	4,000.00
Kerosene	320.00
KTV & Snack Inn	1,120.00
Lending	1,200.00
Lumber	2,000.00
Pawnshop	1,600.00
Refreshment	240.00
Rice Mill	1,000.00
Sari-sari Store	240.00
Satellite	2,000.00
Welding Shop	700.00
Pharmacy	500.00
Private School	4,000.00
Private Hospital	4,000.00
Dental Clinic	2,000.00
Lying-In	700.00
Gym	1,000.00
Cargo Shipping	4,000.00
Gasoline Station	2,000.00
Resort	2,000.00
Salon	240.00
Barbershop	240.00
Spa	1,000.00
LPG Gas	1,000.00
Private Terminal	1,000.00
Online Business	240.00
Printing Press	1,000.00
Gadgets, Appliances and Accessories	1,000.00
Coffee Shop	240.00
Cinema Theater	1,000.00
Fast Food Chain	2,000.00
Convenient Store	1,000.00
Restaurant	700.00
Mall	5,000.00
Laundry Shop	700.00
Billiard	240.00
Boutique	600.00
Body Art	400.00
Sale Of Motorcycle & their parts & components maintenance and repair	1,000.00
Piggery and Poultry Farm	1,000.00
Floral & Flower Shop	400.00
Pet Shop	400.00
Delivery Services	400.00
Feed Mill	2,000.00
Freight Forwarding Services	1,000.00

Article 6B. Environmental Fee. There shall be an environmental fee of five pesos (Php 5.00) per person to be collected by each resort owners upon entrance to the said place.

The collection of the environmental fee shall be deputized to the barangays where the resort is located upon the issuance of cash tickets by the Municipal Treasurer.

CHAPTER VII- GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

Article A. Collection and Accounting of Municipal Revenues

Section 7A.01. Collection. The collection of municipal taxes, fees, charges, surcharges, interest and penalties accruing to this municipality shall be the responsibility of the Municipal Treasurer or his duly authorized representatives and in no case shall it be delegated to any other non-accountable persons. Unless otherwise specifically provided in this Code, or under existing laws or decrees, the Municipal Treasurer is 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 imposed herein.

Section 7A.02. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid. In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

Section 7A.03. Record of Taxpayers. It shall be the duty of the Municipal Treasurer, to keep the records alphabetically arrange and open to the public inspection, the name of all persons paying municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll, each kind of tax, fee or charge provided in this Code.

Section 7A.04. Examination of Book of Accounts. For effective enforcement and collection of the taxes, fees and charges provided in this Code, 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 any person doing business within the jurisdictional limits of this municipality, to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during regular business hours, not oftener than once a year for each business establishment. 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.

Section 7A.05. Accounting of Collections. Unless otherwise provided in this Code and other existing laws and ordinances, all moneys collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of this municipality.

Article B. Civil Remedies for Collection of Revenue

Section 7B.01. Extent of Municipal Government's Lien. Local taxes, fees, charges and other revenues 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 the lien but also upon 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 interests (Sec. 173 of R.A. 7160).

Section 7B.02. Application of Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquencies 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, or rights to real property; and

b] **By judicial action.** Either of these two (2) remedies, or both, may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer with the approval of the Mayor.

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

a] **Seizure.** Upon failure of the respondent 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 that 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 his office showing the fact of delinquency and the amounts of 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 applicable laws. Detained personal property shall be sold at public auction in the manner provided in this Code.

b) Accounting for distained Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrained, 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) public and conspicuous places in this municipality, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

d) Released of Distained. Property Upon Payment Prior to Sale -If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor. Should the property distrained be not disposed of within One Hundred Twenty (120) days from the date of distraint, the same shall be considered as sold to this municipality 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. The committee on appraisal shall be composed of the Municipal Treasurer as chairman, with a representative of COA 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, interests, 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 deputy. 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 (Sec. 175 of R.A 7160).

g) Levy on Real Property. After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. 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. Such certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be affected by writing upon said certificate the 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 municipal and registrar of deeds of the province 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 Philippines, 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 (Sec. 176 of R.A 7160).

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 who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found

guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing (Sec. 177 of R.A 7160).

i] Advertisement and Sale. Within thirty (30) days after the levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the Municipal Hall, and in public and conspicuous places 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 where the property is located. 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 the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties, and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall, or on the property to be sold, or at any other place as determined by the municipal treasurer conducting the sale and specified in the notice of sale. 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 Sanggunian, the municipal treasurer shall make and deliver to the purchaser a certificate of sale showing the 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 sale 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 in this Code, 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 (Sec. 178 of R.A 7160).

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 the 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 deputy (Sec. 179 of R.A 7160).

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, related surcharges, interests and penalties. The owner shall not be deprived of the possession of said property and shall be entitled to the rental and other income thereof until the expiration of the time allowed for its redemption.

k] Final Deed of Conveyance to 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 succinctly recite all the proceedings upon which the validity of the sale depends (Sec. 180 of R.A 7160).

l] Purchase of Property by the Local Government Units 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 costs, the municipal treasurer conducting the sale shall purchase the property in behalf of this municipality to satisfy the claim and within two (2) days thereafter shall make a report of the 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 this municipality (Sec. 181 of R.A 7160).

m] Resale of Real Estate Acquired for Payment of Taxes, Fees, or Charges. The Sangguniang Bayan of this municipality may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Article at public auction. The proceeds of the sale shall accrue to the general fund of this municipality (Sec. 182 of R.A 7160).

n] Collection of Delinquent Taxes, Fees, Charges, or Other Impositions Through Judicial Action. This municipality may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil Action in any court of competent jurisdiction, subject to the provisions of Section 194 of R.A. 7160 (Sec. 180 of R.A 7160).

o] Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected (Sec. 184 of R.A 7160).

p] Personal Property Exempt from Distraint or Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge, including related surcharges and interests (Sec. 185 of R.A 7160):

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

Section 7B.04. Period of Assessment and Collection. Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether 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 LGC may be assessed within a period of three (3) years from the date they become due. In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery or the fraud or intent to evade payment. Local taxes, fees, or charges maybe collected within five (5) years from the date of assessment by administrative or judicial action. No action shall be instituted after the expiration of the said period: Provided, however, That, taxes, fees, or charges assessed before the effectivity of the LGC may be collected within a period of three (3) years from the date of assessment. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

- The treasurer is legally prevented from making the assessment of collection;
- The taxpayer requests for a reinvestigation and executes a waiver in writing before Expiration of the period within which to assess or collect; and
- The taxpayer is out of the country or otherwise cannot be located (Sec. 194 of R.A 7160).

Section 7B.05. Protest of Assessment. When the municipal treasurer or his duly authorized representatives 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 executor. The municipal treasurer shall decide the protest

within sixty (60) days from the time of its filing. If the municipal treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of denial of the protest 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. (Sec. 195 of R.A 7160)

Section 7B.06. Claim for Refund of Tax Credit. No case or proceeding shall be entertained 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 Office of the Municipal Treasurer. No case or proceeding shall be entertained in any Court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit (Sec. 196 of R.A 7160).

Section 7B.07. Questions on the Constitutionality or Legality of this Code. Any question on the constitutionality or legality of this Code may be raised on appeal within thirty (30) days from the effectively 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 the effectively of this Code and the accrual and payment of the tax, fee, or charge levied herein: Provided finally, That within thirty (30) days after 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 appropriate proceedings before a Court of competent jurisdiction (Sec. 195 of R.A 7160).

Article C. General Penal Provisions

Section 7C.01. Penalty. Any violation of the provisions of this Code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not exceeding Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not exceeding Six (6) months or both such fine and imprisonment, at the discretion of the Court Payment of a fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code. If the violation is committed by any juridical entity, the President, General Manager, or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore. (Court (R.A. 44) para a, sub-para (1)(iii))

Section 7C.02. Compromise Settlement Fee. Except as provided under Section 3R.01 of Article R. of this Code, the Mayor is hereby authorized to enter into an "extrajudicial" or out-of-court settlement of any offense involving violations of any provisions of this Code subject, however, to the following conditions, viz:

1. That the offense does not involve fraud;
2. That the offender shall pay a compromise settlement fee of not less than Three Hundred Pesos (P300.00) but not more than Two Thousand Pesos (P2,000.00) as may be agreed upon by both parties;
3. That the payment of the compromise settlement fee above mentioned shall not relieve the offender from the payment of the corresponding tax, fee or charge due from him as provided under this Code, if he is liable therefor.

CHAPTER VIII- FINAL PROVISIONS

Article A. Separability, Applicability and Effectively Clauses

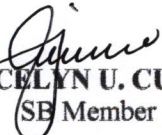
Section 8A.01. Separability Clause. If for any reason, any provision, section or part of this Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by the Sangguniang Panlalawigan, such judgment shall not affect or impair the remaining provisions, sections, or parts thereof which shall remain or continue to be in full force and effect.

Section 8A.02. Applicability Clause. All other matters relating to the impositions in this Code shall be governed by pertinent provision of existing laws and other ordinances.

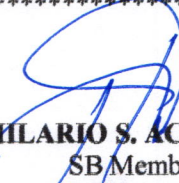
Section 8A.03. Repealing Clause. All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly.

Section 8A.04. Effectivity. This Code shall take effect after its approval.


DONE and **APPROVED**, this 17th day of December, 2020 at Sangguniang Bayan Session Hall, 2nd Floor, Balaudnan Building, San Roque, Northern Samar, Philippines.

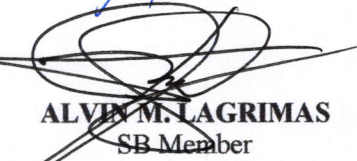

JOCELYN U. CORSO
SB Member

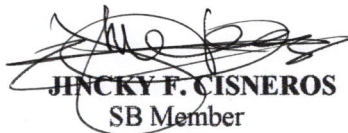

FREDDIE F. JARITO
SB Member



HILARIO S. ACEBUCHE
SB Member


ETHEL O. RAMIREZ
SB Member


SOLIDAD S. CAGRO
SB Member



ALVIN M. LAGRIMAS
SB Member


JHUCKY F. CISNEROS
SB Member



FREDDIE F. JARITO
Ex-Officio Member /ABC-President


NESS-LEI S. LAGRIMAS
Ex-Officio Member /PPSK-President

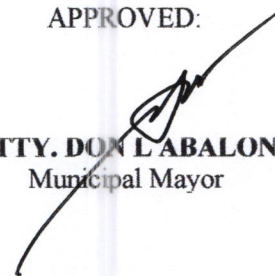
I HEREBY CERTIFY, as to the correctness of the foregoing ordinance.


ROSA A. SOCORRO
SB Secretary

ATTESTED:


ENGR. DEODATO L. BANTILO
Vice Mayor/Presiding Officer

APPROVED:


ATTY. DON L. ABALON
Municipal Mayor