

Republic of the Philippines
Province of Iloilo
Municipality of Tigbauan
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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT BENJAMIN MELLIZA HALL ON NOVEMBER 24, 1979 AT 2:00 P.M.

PRESENT:

Hon. Eugenio T. Torrento	.....	Municipal Mayor
Hon. Benjamin H. Taasan	.....	Member
“ Jose Tuvida	.....	“
“ Lorenzo Torilla, Sr.	.....	“
“ Esteban Tumimbang	.....	“
“ Edmundo Perando	.....	“
“ George Tribunal	.....	“
“ Teodoro Tuares	.....	“
“ Vicente Tuares	.....	“
“ Ramon Traviña	.....	“
“ Jesus Ledesma	.....	“
“ Lorna Pestaño	.....	“
“ Andres Triste	.....	“

ABSENT:

Hon. Leovigildo Diaz	.....	Member
Hon. Dioscoro Tuble	.....	Member
Hon. Celso T. Ledesma	.....	Member

Municipal Ordinance No. 4, S. 1979

AN ORDINANCE ADOPTING THE TAX ORDINANCE AS PRESENTED IN THE LOCAL TAX ORDINANCE OF THE MUNICIPALITY

SPONSORED BY: Honorable Lorenzo Torrilla, Sr.
SECONDED BY: Honorable Jose Tuvida

SECTION 1 - This is Known as an Ordinance Adopting the Tax Ordinance As Presented In The Local Tax Ordinance Of The Municipality.

SECTION 2 - The tax ordinance reads as follows to wit:

CHAPTER VI

COMMON REVENUE RAISING POWERS

ARTICLE

SECTION 29 - MARKET FEES - for the occupancy and use of the Public Market and premises, the following rates of fees and/or rentals are hereby provided below:

(a) Rentals for fixed stalls, booths and Tiendas		Municipality
		4 th Class
		5 th Class
Class	A	P40.00
“	B	30.00
“	C	20.00

(b) Fees for the occupancy of market premises:

Rate per square meter per day:

1. Dry Goods	P 2.00
2. Churcherias	2.00
3. Vegetables	1.00
4. Fruits	1.00
5. Bakery Products	1.50
6. Clay Products	1.00
7. Poultry Products	1.50
8. Fresh Fish	2.00
9. Dried Fish	1.50
10. Salted Fish	1.00
11. Cooked Foods	1.00
12. Hardware	2.00
13. Shoes and Sandals	2.00
14. Plastic Goods	2.00
15. Groceries	2.00
16. Salt	1.00
17. Sugar	1.00
18. Rice	3.00
19. Palay	2.00
20. Corn (Grains)	2.00
21. Corn Grits	2.50
22. Mongo	3.00
23. Meat Products	3.50
24. Cookies (Native)	1.00
25. Tobacco Products	1.00
26. Other Farm Products	1.00
27. Others not included above	1.00

(c) Market Entrance Fees:

In lieu of the regular market fees based on the space occupied, a market entrance fee is hereunder fixed on all transient vendors of any commodities or merchandise brought in the market for sale based on any convenient unit of measure that may be provided herein.

Vegetable	
Alogbate, per bundle	0.25
Malungay, per bundle	0.25
Eggplant, per bundle	0.50
Kangkong, per bundle	0.05
Gabi leaves per bundle	0.25
Gabbage per kilo	0.25
Radishes per hundred	0.50
Cadios per ganta	0.25
Talinum per bundle	0.50
Okra per hundred	0.50
Patola per hundred	1.00
Papaya per hundred	2.00
Calubay per hundred	2.00
Balatong per bundle	0.25
Baguio beans	0.50
Tomatoes per kilo	0.25
Squash per hundred	5.00
Other vegetables not included above	0.25
Farm Products:	
Banana per hand	0.20
Camote per can	0.50

Gabi (roots) per kilo	0.25
Calamansi per Caing	3.00
Oranges per hundred	3.00
Marangitas, per hundred	3.00
Sineguelas per caing	3.00
Lumboy per caing	3.00
Coffee per kilo	0.25
Coconuts per hundred	3.00
Starapples per caing	2.00
Lanzones per kilo	0.25
Tamarindo per kilo	0.20
Mangoes per caing	4.00
Santol per hundred	1.00
Tobacco per mano	0.25
Rice (clean) per cavan	1.50
Palay per cavan	0.50
Corn (grains) per cavan	0.50
Corn (grits) per cavan	0.80
Mongo per ganta	0.25
Salt, per ganta	0.05
Sugar per ganta	0.10
Other not included above	0.10

Marine Products:

Fresh fish

First Class per kilo	0.20
Second Class per kilo	0.15
Third Class per kilo	0.10

NOTE: First Class fish consist of lison, tangigue, ampahan, badlon, tulisan, balance, maya-maya, bangus, alimusan, sis, haluan and the like. Second class fish consist of mangongolong, bilong-bilong, tabagac, toloy, aguma-a, dalumpati, and the like. Third class consist of salmonite, lagao, sapsap, tamban, tamodios, alloy, and other of similar kind.

Dried Fish:

Balingon gono per kilo	0.15
Balingon lilang per kilo	0.10
Sapsap per kilo	0.05
Tabagac per kilo	0.10
Toloy per kilo	0.10
Bilong-bilong per kilo	0.10
Tamodios per kilo	0.05
Others per kilo	0.10

Salted Fish:

Toloy per kilo	0.05
Tabagac per kilo	0.05
Tinabal per kilo	0.05
Guinamos per kilo	0.05

Pinacas

First Class	0.20
Second Class	0.15
Third Class	0.10

NOTE: First Class consist of lison, tangigue, balnac, ampahan, and the like. Second class consist of aguma-a, mangudlong, tamban and the like. Third class of all others not included above which are of inferior quality.

Crustaceans:

Locon per kilo	1.00
Pasayan per kilo	0.50
Alimango per kilo	1.00
Casag per kilo	0.50
Hipon per kilo	0.20

Bakery Products:

Pies each	0.10
Bread per hundred	0.30
Candies per hundred	0.20

Livestocks & Poultry Products

Carabao per head	5.00
Cow, per head	5.00
Horse per head	3.00
Goats per head	1.00
Pig per head	2.00
Sheep per head	1.00
Piglets per head	1.00
Chicken first class each	0.50
Ducks each	0.10
Chicken second class	0.30
Dove (Pating) each	0.20
Turkey first class	1.00
Turkey second class	0.50
Guinea fowl	0.20
Eggs (hen) per hundred	2.00
Eggs (duck) per hundred	2.00
Others not included above, per hundred	1.00

Cookies (Native)

Suman per kilo	0.20
Ibos per kilo	0.20
Bucayo per kilo	0.20
Bandi per hundred	2.50
Bibingka per hundred	2.00
Aripahol per hundred	1.50
Puto per hundred	1.50

Native Handicraft Products:

Amacan	2.00
Tabungos (big)	2.00
Tabungos (small)	1.50
Batulang each	0.15
Tubo (kalalaw)	0.10
Bakag	0.20
Kaing	0.05
Alat	0.05
Purogwan	0.05
Kalat per roll	0.05
Bitlag per bundle	0.25
Pusog per hundred	3.00
Kawayan per layon	0.15
Oling per sack	0.25
Baol-baol each	0.25
Ropero each	0.25
Takupis each	0.25
Sungya	0.15

Overnight bag	0.50
Others not included above per hundred	1.00
Others:	
Petroleum per liter	0.05
Plastic ropes or string per kilo	0.30
Bolos (Binangon) each	0.50
Galab, surot, kayog and the like each	0.10

- (d) For market entrance fees - Unless otherwise provided herein, the market fee must be paid in advance before any person can well, or offer sale, any commodity or merchandise within the public market and its premises.
- (e) Duties and power s of the provincial, city and municipal treasurer. The treasurer shall exercise direct supervision, administration and control over public markets and the personal thereof, including those whose duties concern the maintenance and unkeep of the market and market premises subject to the supervision of the Provincial Treasurer.
- (f) Issuance of tickets to transients vendors: prohibition of any transfer hereof - Cash tickets shall be issued to the vendor buying the same and his name shall written on the back hereof: The cash ticket shall pertain only to the person buying the same and shall be good only for the space or spaces of the market premises for which they are assigned while in the hand of the original purchaser. If the vendor dispose of his merchandise by wholesale to another vendor, the latter shall purchase now tickets if he desires to sell the same merchandise even if this is done in the same place occupied by the previous vendor.
- (g) Prohibition - The peddling of sale outside the public market side or premises of foodstuff which easily deteriorate, like fish or meat is hereby prohibited.
- (h) Penalties - Any person occupying or using space in the public market without first paying the fees herein above provided, shall be subject to the payment of market in an amount equivalent to three times as much as the regular rate for the space so occupied. Any person occupying more than that is duly leased to him shall pay double the regular rate for such extra space and any person who fails to pay the monthly rent within the time fixed herein shall pay a penalty of twenty-five percent of the rent due. The lease contract of any person found habitually incurring the foregoing violations shall be cancelled.

Sec. 30 Slaughterhouse fees - Local Government collect fees for the slaughter of animals and the use of corals in accordance with the provision of this Section.

- (a) Permit fees to slaughter - Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the health officer concerned or his duly authorized representatives and corresponding fees collected at a reasonable rate.

For Public Consumption on the basis of head:

Large Cattle per head	5.00
Hogs per head	5.00
Goats	2.00
Sheep	2.00
Others	2.00

For home consumption on the basis of heads:

Large Cattle per head	2.50
Hogs per head	1.50
Goats	1.00
Sheep	1.00
Others	1.00

- (b) Rates of slaughter fees - Slaughter fees may be fixed per head of animals or per kilo or the dressed meat thereof. In any case, the slaughter fees that may be prescribed shall not exceeded the following rates:

For Public Consumption on the basis of kilo:

Large cattle per kilo dressed:	
Large cattle per kilo meat	0.05
Hogs per kilo meat	0.03
Goats per kilo meat	0.02
Sheep per kilo meat	0.02
Others per kilo meat	0.02

For home consumption on the basis of kilo:

Large cattle per kilo	0.25
Hogs per kilo	0.15
Goats per kilo	0.01
Sheep per kilo	0.01
Others per kilo	0.01

If fees are to be charged per kilo, each slaughterhouse shall be provided with a balance on which all dressed meat, including liver, heart, tongue and other parts utilized for consumption shall be weighed. The weighing shall be made under the supervision of the Municipal Treasurer or his duly authorized representatives.

- (c) Place of slaughter - The slaughter of any kind of animal for sale to, or consumption of the public shall be done in the municipal slaughterhouse. The slaughter of animals intended for home consumption may be done elsewhere except large cattle; provided, that the animals slaughtered shall not be sold or offered for sale.
- (d) Requirements for the issuance of a permit for the slaughter of large cattle - Upon issuance of a permit required in subsection c of this section, large cattle shall be slaughtered at municipal slaughterhouse or in any other place as may be authorized in the local ordinance. Before issuing for the permit to slaughter the large cattle, the Treasurer shall require for branded cattle the production of the certificate of ownership if the owner is the applicant or of the original, certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner.

If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected thereof. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactorily to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary owner and transfer certificate shall be issued and the corresponding fees collected thereof the permit is granted.

- (e) Corral Fees - Fees at the rates not exceeding those herein fixed, per day of fraction thereof may be collected for the animals to be slaughtered which are deposited and kept in a corral owned by the local government.

Large Cattle per head	0.50
Hogs per head	0.30
Goats per head	0.20
Sheep per head	0.20
Others per head	0.20

SEC. 31 Permit fee - It shall be unlawful for any person or entity to conduct or engage in any business, trade or occupation without first having obtained a permit from the Municipal Mayor.

SEC 32 Fees - There shall be paid to the Municipal Treasurer for every permit issued by the Municipal Mayor in accordance with the following rates:

1. For occupation or trade	P20.00
2. For benefit dance held in Poblacion	20.00
3. For benefit dance held in barangays	20.00
4. For cockpit promoters	20.00
5. For cockpit referees	12.00

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|---------------------------|-------|
| 6. For cockpit gaffers | 12.00 |
| 7. For cockpit bet takers | 12.00 |

SEC. 33 Unless otherwise specially provided herein, any person who violated any of the provisions of this ordinance shall, upon conviction be punished by a fine of not less than one hundred (P100.00) pesos or more than two hundred (P200.00) pesos or an imprisonment of more than six months or both such fine and imprisonment at the discretion of the court.

SECTION 2.1 - Unless otherwise specially provided herein,
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SECTION 3 - This Municipal Ordinance shall take effect upon approval.

UNANIMOUSLY APPROVED.

I HEREBY CERTIFY that I have quoted correctly the foregoing approved Municipal Ordinance of the Sangguniang Bayan.

CAMILA T. BELLEZA
S.B. Secretary

ATTESTED:

EUGENIO T. TORRENTO
Municipal Mayor