

Municipal Ordinance No. 2010-003

AN ORDINANCE KNOWN AS “THE REVISED REVENUE CODE OF THE
MUNCIPALITY OF TIGBAUAN, PROVINCE OF ILOILO”

SPONSORED BY: HON. SUZETTE MARIE HILADO-BANNO, Chairperson,
Committee on Appropriation, Budget, Finance, Accounts
and Ways & Means

SECONDEDBY: Hon. Suzette Tenefrancia-Alquisada, Hon. Agaton O.
Tumabotabo, Hon. Norberto Turalba, Hon. Jose Tavarro,
Jr., Hon. Loreta Lungay-Arias and Hon. Elmer Torrato

----- -Be it ordained by the *Sangguniang Bayan* of the Municipality of
Tigbauan, Province of Iloilo, that:

CHAPTER 1. GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

Section 1A.01. Short Title. This ordinance shall be known as **The Revised
Revenue Code of the Municipality of Tigbauan, Province of Iloilo.**

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

ARTICLE B. CONSTRUCTION OF PROVISIONS

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

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

- (a) **General Rules.** All words and phrases shall be construed and understood
according to the common and approved usage of the language; but the
technical words and phrases and such other words in this Code which may
have acquired a peculiar or appropriate meaning shall be construed and
understood according to such technical, peculiar or appropriate meaning.
- (b) **Gender and Number.** Every word in the Code importing the masculine gender
shall extend to both male and female. Every word importing the singular
number shall apply to several persons or things as well; and every word
importing the plural number shall extend and be applied to one person or thing
as well.

- (c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

ARTICLE C. DEFINITION OF TERMS

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

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

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

- (e) **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of RA 6810,

otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

- (f) **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) **Gross Sales or Receipts** include all annuities and properties received in consideration of services rendered or articles sold, exchanged or leased, without any deduction, or the whole amount of the receipt of the business before the cost of production is deducted there from.
 Include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- (i) **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine;
- (j) **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions;
- (k) **Municipal Waters** include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (l) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor;
- (n) **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (o) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing;
- (p) **Residents** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other

provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

- (q) **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
- (r) **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be;
- (s) **Tax** means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs;
- (u) **Vessels** include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. MUNICIPAL TAXES

ARTICLE A. BUSINESS TAX

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

Advertising Agency includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

Agricultural Products include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or when preserved in a more convenient and marketable form through the simple processes of freezing, drying, salting, smoking and stripping.

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

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

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

Amusement is a pleasurable diversion and entertainment. It is synonymous with 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.

Banks and other Financial Institutions include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder.

Bars include beer gardens or places where interacting and fermented liquors are sold, disposed of, given for compensation, even without foods where the services of hostesses and/or waitresses are employed and where costumers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician 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 no hostesses or waitresses to entertain customers.

Brewer includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

Business Agents (agente de negocios) Agent includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

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

Capital Investment is the capital which a person puts in any undertaking, or which he contributes to the common stock of a partnership, corporation, any other juridical entity or associate.

Carinderia refers to any public eating place where food already cooked are served at a price.

Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

Collecting Agency includes any person other than a practicing attorney-at-law engaged in the business of collecting or using debts or liabilities place in his hands, for said collection or suit, by subscribers or customers applying and paying therefore, 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 business and reporting the same to subscribers or to customers and applying therefore.

Compounder comprises every person who, without, rectifying, purifying or refining distilled spirits, shall be mixing such spirits, wine or other liquor with any materials except water manufacturer or any intoxicating beverages whatever.

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

As used in this Article, the term "*contractor*" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "***contractor***" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

General engineering contractor is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill including the following divisions or subjects, irrigation, drainage, water power, water supply, flood control, inland waterways, harbors, docks, levees, river, control and reclamation works, railroads, highways, streets

and roads, tunnels, airports and airways, water reduction, plants, bridges, overpasses, and other similar works, pipelines and other system for the transmission of petroleum and other liquid or gaseous substances, land leveling and earthmoving projects, excavation, grading, trenching, paving and surfacing works.

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 building trades or crafts, or to do or superintend 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 installation, mines and metallurgical plants, cement and concrete works, in connection with the above-mentioned fixed work.

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 necessarily 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 or crafts.

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

Distillers of spirits comprises all who distill spirituous liquors by original and continuous from mash, wort, sap or syrup through continuous cloned vessels and pipes until the manufacture thereof is complete.

Hotel includes 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 guest and serve foods to the guests therein.

Importer means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

Independent wholesaler means a person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.

Lending investor includes all persons who make a practice of lending money for themselves or for others at an interest.

Lodging house includes any house or building or a portion thereof, in which any person maybe regularly received as transient for compensation. Taverns or inns shall be considered as lodging houses.

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

Manufacturer of cigars or cigarettes include those whose business is to make or manufacture cigars or cigarettes or both for sale or imply others to make manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from material supplied by the employee the latter being lawfully engaged in the manufacturer of cigar or cigarettes.

Manufacturer of tobacco includes every person whose business is to manufacture such maybe by cutting, pressing, grinding, or rubbing any raw or leaf tobacco, or otherwise preferring or leaf tobacco or manufactured tobacco resulting from any waste by shifting, twisting, screening or by any other process.

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

Money shop is an extension service unit of a banking institution usually operating in a public market with authority to accept money for deposit and extend short term loan for specific purposes.

Motel includes any houses or building or portion thereof, in which any person or persons maybe regularly harbored or received as transient or guest and, which is provided with a common enclosed garage or individually enclosed garages where such transient or guest may park their motor vehicles.

Motorcab is a cab attached to a motorcycle usually at the right side or a motorcycle with a passenger cab.

Motor Vehicle means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

Pawnbrokers include every person engaged in granting loans on deposits or pledges or personal property on the condition of returning the same at stipulated price, displaying at this place of business their gift or yellow balls or exhibiting a sign of money to loan on personal property or deposit or pledge.

Peddler means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

Pedicab is a three-wheeled passenger vehicle in which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.

Public Market refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

Real estate dealer includes any person engaged in the business of buying, selling, exchanging or granting property as principal and holding himself out as properties part-time dealer in the real estate or as an owner of property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in the business as real estate dealer by the mere fact that he is the owner or sublessor of property rented or offered to rent for an aggregate amount of one thousand pesos or more a year. An owner of sugarlands subject to tax under Commonwealth Act Numbered Five Hundred Sixty Seven (CA 567) shall not be considered as 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 or continuous distillation from mash, wort, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

Repackers of wines or distilled spirits include 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 accepts orders from them at a price. This term includes caterers.

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

Retailer means the purchaser buys the commodity for his own consumption irrespective of the quantity of the commodity sold.

Retail dealer of fermented liquor includes every person, except retail dealers of tuba, basi, and lapuy, who himself or on commission, sells or offers to sell fermented liquors in quantities of five liters or less at any one time and not for resale.

Retail dealer in liquor includes every person, a retail vino dealer who for himself or on commission sells wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

Retail leaf tobacco dealers includes every person who for himself or on commission, sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes or manufactured tobacco; but the term does not include a planter or producer as 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 cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

Retail wine dealer includes every person, who for himself or on commission sells or offers for sale, only domestic distilled spirits in quantities of five liters or less at any one time and not for resale.

Vessel includes every type of boat, craft, or other artificial contrivances used or capable of being used, as a means of transportation on water.

Wharfage means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

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

Wholesale dealer of fermented liquors means any one, who himself or on commission, sells or offers for sale fermented liquors in larger quantity than five liters at 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 liters at any one time or offers for sale wines or distilled spirits in larger quantities than five liters at any one time or who sells or offers the same for sale for the purpose of resale, irrespective of quantity.

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

[LGUs have the authority to adjust tax rates not oftener than once every five (5) years, but in no case shall such adjustment exceed Ten Percent (10%) of the rates prescribed in the Code.]

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

With gross sales or receipts for the	Amount of Tax
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preceding calendar year in the amount of			Per Annum
Less than P 10,000.00			P 181.50
P 10,000.00	or more but less than	15,000.00	242.00
15,000.00	or more but less than	20,000.00	332.20
20,000.00	or more but less than	30,000.00	484.00
30,000.00	or more but less than	40,000.00	726.00
40,000.00	or more but less than	50,000.00	907.50
50,000.00	or more but less than	75,000.00	1,452.00
75,000.00	or more but less than	100,000.00	1,815.00
100,000.00	or more but less than	150,000.00	2,420.00
150,000.00	or more but less than	200,000.00	3,025.00
200,000.00	or more but less than	300,000.00	4,235.00
300,000.00	or more but less than	500,000.00	6,050.00
500,000.00	or more but less than	750,000.00	8,800.00
750,000.00	or more but less than	1,000,000.00	11,000.00
1,000,000.00	or more but less than	2,000,000.00	15,125.00
2,000,000.00	or more but less than	3,000,000.00	18,150.00
3,000,000.00	or more but less than	4,000,000.00	20,900.00
4,000,000.00	or more but less than	5,000,000.00	25,410.00
5,000,000.00	or more but less than	6,500,000.00	26,812.50
6,500,000.00 or more at a rate not exceeding Thirty-Seven and a Half Percent (37-1/2%) of One Percent (1%)			

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

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

With gross sales or receipts for the preceding calendar year in the amount of			Amount of Tax Per Annum
Less than P 1,000.00			P 11.00
P 1,000.00	or more but less than	2,000.00	36.30
2,000.00	or more but less than	3,000.00	55.00
3,000.00	or more but less than	4,000.00	79.20
4,000.00	or more but less than	5,000.00	110.00
5,000.00	or more but less than	6,000.00	133.10
6,000.00	or more but less than	7,000.00	157.30
7,000.00	or more but less than	8,000.00	181.50
8,000.00	or more but less than	10,000.00	205.70
10,000.00	or more but less than	15,000.00	242.00
15,000.00	or more but less than	20,000.00	302.50
20,000.00	or more but less than	30,000.00	363.00
30,000.00	or more but less than	40,000.00	484.00
40,000.00	or more but less than	50,000.00	726.00
50,000.00	or more but less than	75,000.00	1,089.00
75,000.00	or more but less than	100,000.00	1,452.00
100,000.00	or more but less than	150,000.00	2,057.00
150,000.00	or more but less than	200,000.00	2,662.00

200,000.00	or more but less than	300,000.00	3,630.00
300,000.00	or more but less than	500,000.00	4,840.00
500,000.00	or more but less than	750,000.00	7,260.00
750,000.00	or more but less than	1,000,000.00	9,680.00
1,000,000.00	or more but less than	2,000,000.00	11,000.00
2,000,000.00	or more but less than at a rate not exceeding Fifty Percent (50%) of One Percent (1%)		

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

- c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;
- 1. Rice and Corn;
 - 2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
 - 3. Cooking oil and cooking gas;
 - 4. Laundry soap, detergents, and medicine;
 - 5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
 - 6. Poultry feeds and other animal feeds;
 - 7. School supplies; and
 - 8. Cement

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

- c) On businesses not mentioned above

Gross Sales/Receipts for the Preceding Year	New Tax Rate
400,000.00 or less	3%
More than 400,000.00	2%

The rate of Three Percent (3%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of Two Percent (2%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes, under Article 241 (a) of the Rules and Regulations Implementing the Local Government Code of 1991 on stores which gross sales or receipts of the preceding calendar year does not exceed P30,000.00 subject to existing laws and regulations.

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

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	P 30.25
5,000.00 or more but less than 10,000.00	67.75
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more at a rate not exceeding Fifty Percent (50%) of One Percent (1%)	

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P12,650.00.

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

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

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

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

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum

Money Shops	P 440.00
Lending Investors	660.00
Finance and Investment Companies	
Principal Office	4,400.00
For each branch in the municipality	880.00
Insurance Companies	
Principal Office	6,600.00
For each branch in the municipality	2,320.00
Commercial Banks	
Principal Office	11,000.00
For each branch in the municipality	2,200.00
Savings Bank	
Principal Office	4,400.00
For each branch in the municipality	880.00
Rural Banks	1,320.00

[The Guidelines governing the power of municipalities to impose business taxes on banks and financial institutions are prescribed in Local Finance Circular Nos.1-93, 2-93, and 3-93.]

g) On the businesses hereunder enumerated:

- 1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers:**

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 2,000.00	P 33.00
2,000.00 or more but less than 3,750.00	55.00
3,750.00 or more but less than 4,500.00	77.00
4,500.00 or more but less than 6,125.00	99.00
6,125.00 or more but less than 7,250.00	121.00
7,250.00 or more but less than 8,750.00	143.00
8,750.00 or more but less than 10,275.00	165.00
10,275.00 or more but less than 12,125.00	198.00
12,125.00 or more but less than 15,250.00	242.00
15,250.00 or more but less than 16,750.00	275.00
16,750.00 or more but less than 18,250.00	297.00
18,250.00 or more but less than 20,625.00	319.00
20,625.00 or more but less than 23,375.00	385.00
23,375.00 or more but less than 27,000.00	440.00
27,000.00 or more but less than 30,000.00	495.00
30,000.00 or more but less than 33,000.00	550.00
33,000.00 or more but less than 35,875.00	605.00
35,875.00 or more but less than 40,625.00	671.00
40,625.00 or more but less than 45,500.00	726.00
45,500.00 or more but less than 50,000.00	825.00
For every P1,000.00 or fraction thereof in excess of P 50,000.00	5.50

Rules and Regulations on Restaurants, Cafes, Carinderias and Food Handlers:

1. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said

establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every year.

2. Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or Ordinances.

2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Day and Night Club	P 13,200.00
Day Club or Night Club	8,800.00
Cocktail Lounge or Bar	3,520.00
Cabarets or Dance Hall	2,200.00
Bathhouse or swimming pool, resort and other similar places	660.00
Skating Rink	1,100.00
Steam Bath, sauna and other similar establishments per cubicle	220.00
Billiard and Pool Hall:	
for First Table	110.00
for each additional table	55.00
Bowling Alley:	
automatic, per lane	220.00
non-automatic per lane	165.00
Boxing Stadium	660.00
Boxing Contest: per night	110.00
Circus, carnival or the like	
per day, for the first ten (10) days	88.80
per day, hereafter	11.00
Feria (Merry go-round, roller coaster, ferries shooting gallery and other similar contrivance for each contrivance per day for the first ten (10) days	440.00
Race Track	4,400.00
Video House Operator	
Fixed	1,000.00
Itinerant	500.00
Theaters and Cinema-houses	
Air-conditioned	10,000.00
Ordinary	5,000.00
Amusement Devices:	
Each Videoke machine	220.00
Each machine or apparatus for visual entertainment:	
CD/DVD/BLURAY player for commercial use per unit	110.00

Computer unit/Video games per unit	110.00
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Rules and Regulations on Amusement Places

A. Nightclubs, Cabarets and Dancing Schools

1. *Location – No nightclubs and cabarets shall be established within the distance of two hundred (200) lineal meters and within the 200 meter radius in case of a dancing school, from any public building, school, hospital or church.*
2. *Building requirements:*
 - a. *In each nightclub, cabaret or dancing space shall be properly ventilated, or well-lighted under sanitary conditions at all times that the establishment is open, and leaving no dark corners therein. The building shall be safe for dancing purposes.*
 - b. *In these establishments, there shall be no private rooms nor separate compartments, except those assigned for lavatories, dressing rooms for ladies, bar and kitchen. There shall be in this establishments at least two sets of lavatories, one exclusively for women and another for men.*
 - c. *Days and hours of operation – no night clubs, cabaret, dancing schools or dance hall shall be opened to the public, except from the hours 5:00 o'clock in afternoon to 12:00 midnight everyday. However, during Saturdays, days preceding the official holidays and during fiestas, they may be opened until 2:00 o'clock in morning of the following day. In case any of these establishments is also duly licensed to operate a regular restaurant, café or refreshment parlor, it may open before or after the said hours to serve only meals or refreshments without permitting dancing to take place therein.*
3. *Restrictions as to persons*
 - a. *Minor under eighteen (18) years of age, persons carrying deadly weapons or firearms of any description, except peace officers in the exercise of official duties, and intoxicated person shall be admitted nor allowed to remain in any nightclub, cabaret, dancing school or dance hall, either as customer, employee or under any capacity.*
 - b. *No person shall be employed as a professional hostess, dancer, or in any capacity of this establishment unless he/she is at least twenty-one years of age and without first having obtained a written Medical Certificate from a Municipal or Rural Health Officer attesting that he/she is free of contagious of infectious disease. It shall be the duty of the operator of any establishment of these establishment to see to it that persons employed by them have issued the aforementioned medical certificate.*

B. Bars, Massage Parlors, Sauna Baths and Similar Establishments

1. *Location – No bar, massage parlor, sauna bath and other similar establishments shall be located within a distance of 200 meter radius distance from any public building, school, hospital or church.*
2. *Building Requirement – Bar, massage parlors, sauna baths and other similar establishments shall be well-lighted leaving no dark corners and shall be maintained under good sanitary condition at all times. There shall be no private rooms nor separate compartments, except for lavatories, dressing rooms for ladies and the kitchen.*
3. *Days and hours of operation – no bars, massage parlors, sauna baths and other similar establishments shall be opened to the public except during the hours from 9:00 o'clock in the morning to 12:00 o'clock midnight everyday. However, during Sundays, days preceding official holidays and town fiestas they may be opened until 2:00 o'clock in the morning of the following day. In case a bar is also duly licensed to operate a regular restaurant, café or*

refreshment parlor, it may open before or after said hours to serve only meals, refreshment or non-intoxicating drinks. Any store, place or establishment, wherein alcoholic beverages or liquors or any kind are sold shall be considered a bar for purposes of limitation as to the days and hours of operation prescribed herein.

4. *Restrictions to persons*

- a.) *Minors under eighteen years of age, intoxicated persons and persons carrying weapons or firearms of any description, except peace officers in the exercise or official duties shall not be admitted nor allowed to remain in any bar either as customer or under any capacity.*
- b.) *No person shall be employed as bartender, waiter, waitress in a bar unless he is at least twenty years of age. He shall first obtain a written Medical Certificate from the Municipal or Rural Health Officer attesting that he is free from contagious disease. It shall be the duty of the operator of any bar to see to it that persons employed by them have been issued the aforementioned medical certificate.*

The permits for all employees of massage parlors, barber shops with massage parlor, sauna baths and similar establishments shall be for a period of three months and shall be renewable or validated within the first twenty days of every quarter of each year but in case of business or occupation newly started anytime within the quarter, the permit shall expire on the last day of the year it was issued.

The operator shall before employing any helper, waiter, waitress, dancers, hostess or entertainer must require each one of them to secure the necessary permit and Health Certificate and to produce evidence of payment of his or her license fee. In no case shall any entertainer, with their waiter, waitress, dancers or hostess be allowed to work in the aforesaid places of amusement unless he or she has provided himself or herself with the papers herein required.

C. *Billiard or Pool Halls and Bowling Alleys*

1. *Location – No billiard or pool hall or bowling alley shall be allowed to be maintained or to operate within the radius of 200 meter radius from any public building, school, hospital or church.*
2. *Time of operation – Billiard or pool halls and bowling alleys shall be opened to the public only from 8:00 o'clock in the morning to 12:00 midnight daily. However, on Saturdays, days preceding official holidays and town fiestas, billiard or pool hall and bowling alleys maybe opened until 2:00 o'clock in morning of the following day. However, bowling alleys, located in residential section shall not be permitted to operate on any day after 12:00 o'clock in the morning.*
3. *Minors prohibited – No person conducting or operating a billiard or pool hall shall admit minors less than eighteen years of age to participate in any games therein. In the case of bowling alleys, minors under 12 years of age shall not be allowed to participate in any games therein.*
4. *Intoxicating liquor and firearms prohibited – No intoxicating liquor shall be sold within the premises of any billiard or pool room, or bowling alley, neither shall any deadly weapons or firearms of any description be permitted to be carried within the premises thereof, except by peace officers in the performance of official duties.*

D. *Boxing and Wrestling Contest or Exhibition*

1. *Permit required – No person shall stage a boxing or wrestling contest or exhibition for a "purse" within the territorial limits of this municipality unless it*

has been duly authorized by the Games and Amusements Board. For purpose of this section “purse” shall mean the prize, percentage or other remuneration for which boxing or wrestling contestant compete.

- 2. Amateur Contests or exhibition exempted – The provisions of the preceding paragraph shall not apply to amateur contests or exhibitions promoted and sponsored by under auspices of school, college and universities recognized by the government or generally recognized amateur athletic societies or federation where there is no pursue to compete for.*
- 3. Duty of promoters – it shall be the duty of the promoters, persons or entities conducting boxing or wrestling contest to see to it that peace and order is maintained in the premises where the contest and exhibition is being conducted.*

E. Videoke Machines and Videoke Bars/Houses (Excerpt from Section 4 of the Municipal Ordinance No. 2008-002)

- 1. The Videoke Bar shall operate outside the 200 meter radius distance from the nearest public structures such as school, church and municipal building and/or zone specified for their location.*
- 2. The Videoke Bar shall operate in an enclosed space, preferably sound proof and those operating in open spaces, shall modulate their videoke machine volume to not more than level 3 to 4.*
- 3. The Videoke Bar shall offer a wholesome entertainment of general patronage. Children below 18 years of age are allowed to enter the videoke bar and sing along as long as they are accompanied by their parents or guardians from 5:30 to 7:00 PM during Friday, Saturday, Sunday and Holidays only.*
- 4. The Videoke Bar shall employ only waitress, waiters, cashiers, cooks and utilities/bouncers.*
- 5. Videoke Bars located along beaches that caters both the local and foreign tourist can start early as long as the volume is minimally modulated.*
- 6. For those establishments within the 200 meter-radius distance, they should be allowed to operate in status quo until regulated since this ordinance was only made after they have already established the business.*
- 7. The Videoke Bar shall be allowed to sell alcoholic beverages to clients 18 years and above only after paying the corresponding amount of P1,000.00 to the Municipal Treasurer as Liquor License Fee. The Liquor License shall be displayed behind the counter or in any conspicuous space where it could be seen clearly.*

Penalties for Violating the Rules and Regulations on Amusement Places

A. Videoke Bars/House

- 1. Manager/owner of a Videoke Bar employing Personnel without the necessary permits for employment shall pay a fine of:*
 - 1st offense - P 1,000.00*
 - 2nd offense - P 1,500.00*
 - 3rd offense - P 2,500.00*
- 2. Manager/owner of Videoke Bar operating without obtaining a business permit for videoke bar shall be in the amount:*
 - P1,000.00 and closure of the establishment shall be until such time that the owner/manager could get a permit.*
- 3. Failure of the Videoke bar to present a Liquor License while on operation shall be fined in the amount of:*
 - P1,000.00 and will be prevented from selling their alcoholic beverages to the clients.*

- 4. Failure of the manager/owner of a Videoke Bar in maintaining a logbook for all his/her personnel shall be fined in the amount of P 500.00.
- 5. Videoke Bars catering prostitution by pimping and solicitations and/or be a hub for illegal drugs shall be fined in the amount of P 2,500.00 and closure of the establishment for 3 months.
- 6. Failure of the waitress/waiters to wear apron, shall be fined in the amount of P100.00 – 1st offense, P 250.00 – 2nd offense, and P 500.00 – 3rd offense and suspension of one (1) week.

3. Commission Agents

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	P 100.00
5,000.00 or more but less than 10,000.00	165.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	320.00
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	495.00
40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more	1,000.00

4. On real estate dealers, brokers, subdivision operators and lessors of real estate

a.) Real Estate Dealers/Operators

Amount of Tax Per Annum
P 0.055/sq.m.

The tax shall be computed on the basis of the total area of the remaining lots titled in the same name of the subdivision operator.

c.) Lessor of Real Estate

With gross sales or receipts for the preceding calendar year in the amount of	Amount of Tax Per Annum
Less than P 1,000.00	Exempt
1,000.00 or more but less than 4,000.00	P 22.00
4,000.00 or more but less than 10,000.00	55.00
10,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 50,000.00	550.00

5. Travel Agencies and Travel Agents

With gross sales or receipts for the preceding calendar year in the amount of	Amount of Tax Per Annum
Less than 5,000.00	P 100.00
5,000.00 or more but less than 10,000.00	165.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	320.00
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	495.00

40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more	1,000.00

6. Private Cemeteries and 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	P 550.00
2 hectares to 5 hectares	825.00
5 hectares or more	1,100.00

7. Privately-Owned Markets

With gross sales or receipts for the preceding calendar year in the amount of	Amount of Tax Per Annum
Less than P 5,000.00	P 225.50
5,000.00 or more but less than 10,000.00	275.00
10,000.00 or more but less than 20,000.00	550.00
20,000.00 or more but less than 30,000.00	825.00
30,000.00 or more but less than 40,000.00	1,100.00
40,000.00 or more but less than 50,000.00	1,375.00
50,000.00 or more but less than 60,000.00	1,650.00
60,000.00 or more but less than 70,000.00	1,925.00
70,000.00 or more but less than 80,000.00	2,200.00
80,000.00 or more but less than 90,000.00	2,475.00
90,000.00 or more but less than 100,000.00	2,750.00

In case of a newly-started privately-owned public market, the tax for the quarter in which the business starts to operate shall be P 250.00 in the succeeding quarter. The tax shall be on the gross receipts of the preceding quarter.

8. Hospitals, medical clinics, dental clinics and laboratories, therapeutic clinics, medical laboratories, optical clinics;

Gross Sales/Receipts for the Preceding calendar year	Amount of Tax Per Annum
Less than 5,000.00	P 225.00
5,000.00 or more but less than 10,000.00	275.00
10,000.00 or more but less than 20,000.00	550.00
20,000.00 or more but less than 30,000.00	825.00
30,000.00 or more but less than 40,000.00	1,100.00
40,000.00 or more but less than 50,000.00	1,375.00
50,000.00 or more but less than 60,000.00	1,650.00
60,000.00 or more but less than 70,000.00	1,925.00
70,000.00 or more but less than 80,000.00	2,200.00
80,000.00 or more but less than 90,000.00	2,475.00
90,000.00 or more but less than 100,000.00	2,750.00
In excess of P100,000.00	3,000.00

9. Operators of Cable Network System; - P 5,000.00

10. Operators of Computer Services Establishment ; - P 1,000.00

11.General Consultancy Services; - P 1,000.00

12.Pawnshops;

Gross Sales/Receipts for the Preceding calendar year	Amount of Tax per Annum
Less than P 50,000.00	P 2,200.00
50,000.00 or more but less than 100,000.00	3,300.00
100,000.00 or more but less than 200,000.00	4,400.00
More than P 200,000.00	8,800.00

h) On business of dealers in fermented liquors, distilled spirits and wines

Gross Sales/Receipts for the Preceding calendar year	Amount of Tax per Annum
Wholesale dealers of foreign liquors	P 1,760.00
Wholesale dealers of domestic liquors (rum, whisky, gin, brandy and the like)	880.00
Retail dealers of liquors	440.00
Retail dealers of domestic liquors	220.00
Retail dealers if vino liquors (mallorca and medicinal wines)	110.00
Retail dealers of fermented liquors (beer)	176.00
Wholesale dealers of fermented liquors (beer)	440.00
Retail dealers of tuba, bahalina, guhang, basi, or tapuy	110.00
Wholesale dealer of tuba, bahalina, guhang, basi, or tapuy	220.00

i) On Tobacco Dealers

Gross Sales/Receipts for the Preceding calendar year	Amount of Tax per Annum
Retail leaf tobacco dealers (dinahon)	P 110.00
Wholesale leaf tobacco dealers (minano or pinaldo)	550.00
Retail manufactured tobacco dealers (cigars and cigarettes)	110.00
Wholesale manufactured tobacco dealers (cigar and cigarettes)	440.00

j) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Gross Sales/Receipts for the Preceding calendar year	Amount of Tax per Annum
Air-conditioned buses	P 500.00 per unit
Buses without air conditioning	300.00 per unit
"Mini" buses/Vans	250.00 per unit

Jeepneys/Fieras/Tamaraws	200.00 per unit
Taxis	200.00 per unit

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

Section 2A.03. Newly Started Business. For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. The starting capital will be the basis of its license fee. If the fee has been paid for a period not longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the quarter shall be made.

Section 2A.04. Payment on Combined or Related Businesses

(a) The taxes imposed under **Section 2A.02** of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in **Section 2A.02** of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in **Section 2A.02** of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2A.05. 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 beginning of the calendar year. When the business is abandoned, the tax shall not be exacted 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.

Section 2A.06. Time of Payment and Accrual of Tax. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year. The tax shall be paid once within the first twenty (20) days of January. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2A.07. Surcharge for Late Payment and Interest on Unpaid Taxes. Failure to pay the tax prescribed in this Article within the same time required shall subject the taxpayer to a surcharge of not exceeding Twenty Five Percent (25%) of the original amount of tax due after the 20th day of January and an interest rate not

exceeding Two Percent (2%) per month of unpaid taxes until such amount is fully paid but in no case shall be the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

ADMINISTRATIVE PROVISIONS

Section 2A.08. Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

Section 2A.09. Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

Section 2A.10. Authority to Grant Tax Exemption Privileges or Incentives

- (a) Except as otherwise provided under existing laws, while the Municipality may grant tax exemption, tax incentives, or tax relief, such grant shall not apply to regulatory fees which are levied under the police power of the Municipality of Tigbauan. Tax exemptions shall be conferred through the issuance by the Municipal Mayor of a tax exemption certificate, based on Ordinances, which shall be non-transferable.
- (b) The Ordinance granting tax exemptions, tax incentives and tax reliefs shall be guided by the following:
 - 1. On the grant of tax exemptions or tax reliefs:
 - (a) Tax exemption or tax relief may be granted in case of natural calamities, civil disturbance, general failure of crops, or adverse economic conditions such as substantial decrease in the prices of agricultural or agri-based products;
 - (b) The grant of exemption or relief shall be through an ordinance;
 - (c) Any exemption or relief granted to a type or kind of business shall apply to all businesses similarly situated; and
 - (d) Any exemption or relief granted shall take effect only during the next calendar year for a period not exceeding twelve (12) months as may be provided in the ordinance. In the case of shared revenues, the exemption or relief shall only extend to the share of the Municipality.
 - 2. On the grant of tax incentives:

- (a) The tax incentive shall be granted only to new investments in the Municipality of Tigbauan and the ordinance shall prescribe the terms and conditions therefore;
- (b) The grant of the tax incentive shall be for a definite period not exceeding one (1) calendar year;
- (c) The grant of tax incentives shall be by ordinance passed prior to the first (1st) day of January of any year; and
- (d) Any tax incentive granted to a type or kind of business shall apply to all businesses similarly situated.

Section 2A.11. Withdrawal of Tax Exemption Privileges or Incentives. Unless otherwise provided in this Code, beginning **January 1, 2003**, all local tax exemptions privileges or incentives granted to and presently enjoyed by any person, whether natural or juridical, including Government-owned or controlled corporations, are considered withdrawn, except the following:

- (a) Local water districts;
- (b) Cooperatives duly registered under RA 6938, otherwise known as Cooperative Code of the Philippines;
- (c) Non-stock and non-profit hospitals and educational institutions;
- (d) Business enterprises certified by the Board of Investments (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration;
- (e) Business entity, association, or cooperatives registered under RA 6810; and
- (f) Printer and/or publisher of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned.

Unless otherwise repealed by law, business and economic enterprises operating within the Export Processing Zones administered by the Export Processing Zone Authority shall continue to enjoy the tax exemption privileges and tax incentives granted in PD 66, as amended.

Section 2A.12. Retirement of Business.

- a. Submission of Sworn Statement.** Any person, natural or juridical, with business subject to the tax on businesses under this Code shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

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

- b. Business Retirement Procedures.** The Municipal Mayor or his deputy shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly observed:
 - (1) The Municipal Mayor shall assign every application for the termination or retirement 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 inspection finds that the business is simply placed under a new owner, the Municipal Mayor may disapprove the application for the termination or retirement of said business. Accordingly, the business shall continue to

become liable for the payment of all the taxes, fees and charges imposed thereon under this or revenue Code.

- (2) In the case of a new owner to whom the business was transferred by sale or other forms of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business pursuant to the provisions of this Code or revenue on transfer tax.
- (3) If it is found that the retirement or termination of the business is legitimate, and the tax due there from be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (4) The permit issued to a business retiring or terminating its operations shall be surrendered to the Municipal Mayor who shall forthwith cancel the same and record such cancellation in his books.

c. Final Tax Determination. In determining the final tax to be paid by the business concerned who applied for retirement, the Municipal Treasurer may resort to the examination of its books of accounts and other related records.

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

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

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

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

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

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

Section 2A.13. Invoices or Receipt. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to

the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

Section 2A.14. Issuance and Posting of Official Receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

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

Section 2A.15. Issuance of Certification. The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P100.00).

Section 2A.16. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

[The PIL technique makes use of easily verifiable indicators as means for determining gross sales.

It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation.

The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others.

The indicators will also depend on the nature of the business.

The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.

The authority for this imposition is Section 186 of the Local Government Code.]

Section 2A.17. Situs of the Tax

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

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

The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the Local Chief Executive of the city or municipality concerned within fifteen (15) days after such transfer or relocation is in effect.

2. **Branch or Sales Office** - a fixed place in a locality which conducts operations of the business as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. **Plantation** - a tract of agricultural land planted with trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, Thirty Percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and Seventy Percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (1) and (2) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

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

Sixty Percent (60%) to the city or municipality where the factory is located; and Forty Percent (40%) to the city or municipality where the plantation is located.

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

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

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

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

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

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

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

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

Section 2A.18. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 2A.19. Inspection of Business Establishment and Examination of Books of Accounts

a. Inspection for Tax Compliance. - The Municipal Treasurer shall assign deputies to inspect business establishments or conduct surveillance activity thereon to determine tax compliance provided for in this Code.

b. Persons, Partnership, Companies or Corporation Required to Keep Books of Accounts

- 1) All persons, partnerships, companies or corporation required by this Ordinance to pay local taxes, fees and charges shall keep a journal and a ledger, or their equivalents: Provided, however, that those whose quarterly sales, earnings, receipts, or output do not exceed Five Thousand Pesos (P5,000.00) shall keep and use a simplified set of bookkeeping records duly authorized by the Secretary of Finance wherein all transactions on sales and purchase are shown and from which all taxes due the government may readily and accurately be ascertained and determined any time of the year: Provided, further, that in the case of persons, partnership, companies or corporations whose gross quarterly sales, earnings, receipts or output exceed Twenty-Five Thousand Pesos (P 25,000.00) they shall have their books of accounts audited and examined yearly by independent Certified Public Accountants and their sworn statement of receipts, sales or income are accompanied with certified statements, schedules, listing of income-producing properties and the corresponding income therefrom and other relevant statements.
- 2) Independent Certified Public Accountant defined - The term "Independent Certified Public Accountant" as used in the preceding paragraph, means an accountant who possesses the independence as defined in the rules and regulations of the Board of Accountancy.
- 3) Penal Provision. Any certified public accountant employed to examine and audit books of taxpayers under Subsection (A) of this Section or any person under his direction who willfully falsifies reports or statements bearing on any examination or audit, or renders a report, including exhibits, statements, schedules or other forms of accountancy work which has not been verified by him personally or under his supervision or by a member of his firm or by a member of his staff in accordance with sound auditing practices, or certified statements of a business enterprise containing an essential misstatements of fact or omission in respect to the transactions and taxable income of his client or who, not being an Independent Certified Public Accountant according to Subsection (b) of this Section, examines and audits books of taxpayers, or any person who offers to sign and certify financial statement without audit, or any person who offers any taxpayer to use wrong accounting or bookkeeping records, or in any way commits an act or omission in violation of the provision of this Section shall be punished by an imprisonment of not more than six (6) months or both. If the offender is a Certified Public Accountant, upon conviction, his certificate as a certified public accountant shall be recommended for revocation or cancellation. In the case foreigners, conviction under this Code shall constitute a ground for recommending deportation.

c. Subsidiary Books. All person, partnerships, companies or corporations keeping the books of accounts mentioned in the preceding Section may, at their option, keep subsidiary books as the needs of their business may require: Provided, that where such subsidiary books are kept, they shall form part of the accounting system of the taxpayer and shall be subject to the same rules and

regulations to their keeping, translation, production and inspection as are applicable to the journal and the ledger.

- d. **Sales Book and Purchases Book.** Among the subsidiary records that a business shall keep are the Sales Book, which will contain records of all sales and receipts during the year and a Purchases Book which will contain records of all purchases of stock in trade during the year.

Entries in the Purchases Book shall be supported by receipts or invoices or advices issued by the Supplier.

- e. **List of Suppliers, their Address and Sales Made in Municipality of Tigbauan.** It shall be the duty of any business establishment, through its proprietor, operator, manager or president, to submit an inventory of stock in trade and a list of its suppliers to the Municipal Treasurer and copy furnished, office of the Municipal Mayor if required by the latter, during the renewal of permit or license in January: Provided, however, that the list of suppliers shall include their complete addresses and amount of sales made to the particular business establishment.

Failure to furnish the Municipal Treasurer and Municipal Mayor with the above- mentioned list or information or inventory of stock in trade shall be punished by a fine not exceeding Five Thousand Pesos (P 5,000.00) or imprisonment of not more than six (6) months, or both at the discretion of the Court.

- f. **Language in which Books are to be Kept; Translation.** All such persons, partnerships, companies or corporations shall keep the books or records mentioned in Section 105 and Section 106 hereof in a native language or English. Provided, however, that if in addition to said books or records in a language other than a native language or English, and the said translation must be made by the bookkeeper, or such taxpayer, or in his absence, by his manager and must be certified under oath as to its correctness by the said bookkeeper or manager, and shall form an integral part of the books of accounts aforesaid. The keeping of such books or records in any language other than a native language or English is hereby prohibited.

- g. **Preservation of Books of Accounts and Other Accounting Records.** All books of accounts including the subsidiary books, and other accounting records of corporations, partnership, or persons shall be preserved by them for a period beginning from the last entry in each book until the last day of payment of delinquent taxes. The said books and records shall be subject to examination and inspection by the Municipal Treasurer: Provided, that for local taxation purposes, such examination and inspection shall be made only once in a taxable year or period except in the following cases:

- (a) Fraud, irregularity or mistakes as determined by the Municipal Treasurer;
- (b) The taxpayer requests reinvestigation;
- (c) Verification of compliance with local tax laws and regulations;
- (d) Verification of tax liabilities; and
- (e) In the exercise of the Municipal Treasurer's power under RA 7160, to obtain information from other persons, in which case, another separate examination and inspection may be made. Examination and inspection of books of accounts and other accounting records shall be done in the taxpayer's office or place of business or in the partnerships or persons that retire from business shall, within ten days from the date of retirement or within such period of time as may be allowed by the Municipal Treasurer in special cases, submit their books of accounts, including the subsidiary

books and other accounting records to the Municipal Treasurer or any of his deputy for examination, after which they shall be returned. Corporations and partnerships contemplating dissolution must notify the Municipal Treasurer and shall not be dissolved until cleared of any tax liability.

Any provision of existing general or special law to the contrary notwithstanding, the books of accounts and other pertinent records of tax-exempt organizations or grantees of tax incentives shall be subjected to examination by the Municipal Treasurer for purposes of ascertaining compliance with the condition under which they have been granted tax exemptions or tax relief or tax incentives and their tax liability, if any.

h. Examination of Books of Accounts and Pertinent Records of Businessmen by Municipal Treasurer. The Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge.

i. Period of Examination. The examination shall be made during regular business hours not after than once a year for every tax period, which shall be the year immediately preceding the examination, and shall be certified by the examining official. Such certification shall be made of record in the books of accounts of the taxpayer examined.

In case of probable fraud, the Municipal Treasurer may examine records of prior years.

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

ARTICLE B. COMMUNITY TAX

Section 2B.01. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 2B.02. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 2B.03. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual Community Tax of Five Pesos (P5.00) and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Section 2B.04. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(a) For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by an individual during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - Two Pesos (P2.00) ; and

(b) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by an individual from his business in the Philippines during the preceding year - Two Pesos (P2.00).

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

Section 2B.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

The community tax imposed herein shall be in this municipality if the residence 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 is unlawful for the Municipal Treasurer to collect community tax outside the territorial jurisdiction of this municipality.

Section 2B.06. Time of Payment and Penalties for Delinquency.

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

- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Penalties for Late Payment of Community Tax Certificate:

January	-	exempted
February	-	exempted
March	-	6%
April	-	8%
May	-	10%
June	-	12%
July	-	14%
August	-	16%
September	-	18%
October	-	20%
November	-	22%
December	-	24%

Section 2B.07. Exemptions. The following are exempted from the Community Tax:

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

Section 2B.08. Presentation of Community Tax Certificate on Certain Occasions.

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

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.
- (b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.

- (c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued from the preceding year shall suffice.

Section 2B.09. Collection and Allocation of Proceeds of the Community Tax.

- (a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality.
- (c) The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:
 - (1) Fifty Percent (50%) shall accrue to the General Fund of the Municipality; and
 - (2) Fifty Percent (50%) shall accrue to the Barangay where the tax is collected.

ARTICLE C. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS

Section 2C.01. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

	Amount of Tax
Circus per day	P 1,000.00
Merry-Go-Round, Roller Coaster, Ferris Wheel, Swing, Shooting Gallery and other similar contrivances per day	1,000.00
Sports contest/exhibitions per day	1,000.00

Section 2C.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

ARTICLE D. TAX ON ADVERTISEMENT

Section 2D.01. Imposition of Tax. There is hereby levied a tax on billboards, signboards, or advertisements at the rate prescribed hereunder.

	Amount of Tax
a. Billboards or signboards for advertisement of a business	
Per square meter or fraction thereof:	
Single face	P 27.50
Double face	55.00

b. Billboards or signboards from professional Per square meter of fraction thereof	22.00
c. Billboards, signs or advertisements for business or profession painted on any building or structure or otherwise separated or attached there from per square meter or fraction thereof	22.00
d. Advertisements by means of placards, per square meter or fraction thereof	22.00
e. Advertisements for business or profession by means of slides in movies payable by owners or movie houses	275.00
f. Mass display of signs:	
From 100 to 250 display signs	715.00
From 251 to 500 display signs	715.00
From 501 to 750 display signs	1,320.00
From 751 to 1,000 signs displayed	1,650.00
From 1,001 or more display signs	3,520.00
g. Advertisements by means of vehicles, balloons, kites, etc.:	
Per day, or fraction thereof	110.00
Per week, or fraction thereof	143.00
Per month, or fraction thereof	187.00
h. Advertisements by means of streamers - per square meter or fraction thereof:	27.50
i. Posting fee on all kinds of notices posted on the Municipal Bulletin Board within the premises of the Municipal Hall:	
First page	10.00/page
Second and succeeding pages	5.00/page

Advertisement in the form of placards and streamers displayed in front of the Municipal Hall, Municipal Plaza and along the roads shall remain for a maximum period of fifteen (15) days and the owner shall be responsible for the removal of the advertisement immediately after the expiration of the period. Any advertisement displayed more than fifteen (15) days shall be charged of the additional fees equivalent to the amount paid.

Section 2D.02. Time of Payment. The tax imposed in this article shall be paid to the Municipal Treasurer before the advertisement, sign, signboards or billboards is displayed.

Section 2D.03. Surcharge for Late Payment. Failure to pay the tax 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 tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2D.04. Interest on Unpaid Tax. In addition to the surcharge imposed herein, there shall be imposed an interest of Fourteen Percent (14%) per annum upon the unpaid amount from the due date until the tax is fully paid.

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

Section 2D.05. Exemption. Signs, signboards, billboards or advertisements displayed at the place where the professional business advertised is conducted shall be exempt from the payment of the taxes imposed under this article.

Also exempt is the advertisement, notices or announcement of the public schools, religious private schools, local or national government agencies/offices, charitable institutions, charitable activities and student organizations.

Notices of posting for correction of entry/ies in the record of the Civil Registry through an administrative proceeding is exempt from paying posting fee.

Section 2D.06. Administrative provisions. Any person desiring to display signs, signboards or advertisements shall file a written application on the required form and submit the necessary plans and description of the advertisement, sign, signboards or billboard to the Building Official duly appointed by the Secretary of the Department of Public Works and Highways within the Municipality of Tigbauan. The permit issued by the building official shall be presented to the Municipal Treasurer who shall collect the tax before the advertisement, sign, signboard or billboard is displayed.

Section 2D.07 . Penalty. Any violation of the provision of this article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both in the discretion of the Court.

CHAPTER III. PERMIT AND OTHER REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE IN THE ISSUANCE OF BUSINESS PERMITS BY THE MAYOR AND IMPOSING FEES THEREOF:

Section 3A.01. Definitions. "Permit or License" is a right or permission granted in accordance with law by the competent authority to engage in business or occupation or to engage in some activity.

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

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

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size
Cottage	P 500,000.00 and below
Small	Over P 500,000.00 to P 4M
Medium	Over P 5M to P 20M
Large	Over P 20M

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

A) On Business Subject to Fixed Taxes

1. On Manufacturers/Importers/ Producers	Cottage	Small	Medium	Large
1.1 Bagoong, salted fish or dried fish	P150.00	200.00	300.00	400.00
1.2 Bakery:				
a. Mechanized	150.00	200.00	300.00	400.00
b. Manual with ordinary oven	100.00	150.00	200.00	300.00
1.3 Bed and/or mattresses:				
a. Mechanized	150.00	200.00	300.00	400.00
b. Manual	100.00	150.00	200.00	300.00
1.4 Bottles/Bottling Plant	150.00	200.00	300.00	500.00
1.5 Boxes	100.00	150.00	200.00	400.00
1.6 Candles	100.00	150.00	200.00	400.00
1.7 Canned Goods	150.00	200.00	300.00	500.00
1.8 Clothes and garments	150.00	200.00	300.00	500.00
1.9 Coconut Oil:				
a.) With more than five expellers	150.00	200.00	300.00	500.00
b.) With less than five expellers	100.00	150.00	200.00	400.00
1.10 Confectionary and candies	100.00	150.00	200.00	400.00
1.11 Concrete and hollow blocks	100.00	150.00	200.00	400.00
1.12 Copra Meal	150.00	200.00	300.00	400.00
1.13 Edible and vegetable oils	150.00	200.00	300.00	400.00
1.14 Galvanized iron sheets & aluminum containers	100.00	200.00	300.00	500.00
1.15 Home industries and furniture	150.00	200.00	300.00	500.00
1.16 Ice, ice cream and frozen delights	100.00	150.00	200.00	400.00
1.17 Soap and cosmetics	100.00	150.00	200.00	400.00
1.18 Steel and iron products	100.00	150.00	200.00	400.00
1.20 Re-packers	100.00	150.00	200.00	400.00
1.21 Rectifiers, brewers and distillers	150.00	200.00	300.00	500.00
1.22 Wines, liquors & distilled spirit compounders	150.00	200.00	300.00	500.00
1.24 Other manufacturers, importers & producers				

not mentioned above	100.00	150.00	200.00	400.00
2. On retailers, independent wholesaler and distributor of				
2.1 Agricultural products	100.00	150.00	200.00	400.00
2.2 Agricultural Chemicals (fertilizer and pesticides)	150.00	200.00	300.00	400.00
2.2 Auto parts	100.00	200.00	300.00	500.00
2.3 Drugstore/Pharmacy	200.00	300.00	400.00	500.00
2.4 Dry goods, clothes and textiles	100.00	150.00	200.00	400.00
2.5 General merchandise:				
a.) Sari-sari store (Barangay)	75.00	100.00	150.00	200.00
b.) Sari-sari store (Poblacion)	100.00	150.00	200.00	300.00
c.) Sari-sari store (Inside the Public Market)	150.00	200.00	250.00	400.00
2.6 Glass wares	100.00	150.00	200.00	400.00
2.7 Groceries/Supermarket	200.00	250.00	300.00	500.00
2.8 Jewelries	150.00	200.00	250.00	300.00
2.9 Hardware, Electrical and Construction materials:				
a.) All kinds	150.00	250.00	300.00	500.00
b.) Coco lumber	100.00	150.00	200.00	300.00
c.) Bamboos & its products & nipa shingles	75.00	100.00	150.00	200.00
2.10 Lubricating oils and oil- by-products	100.00	150.00	200.00	400.00
2.11 Liquefied petroleum gas (LPG)	100.00	150.00	200.00	300.00
2.12 Kerosene, diesel and gasoline				
With filling station:				
a.) Aviation gasoline	200.00	250.00	300.00	500.00
b.) Special gasoline	100.00	150.00	200.00	300.00
c.) Regular gasoline	75.00	100.00	150.00	200.00
d.) Diesel	75.00	100.00	150.00	200.00
e.) Kerosene	75.00	100.00	150.00	200.00
2.13 Without filling station or pump:				
a.) Gasoline/Diesel	75.00	100.00	150.00	200.00
b.) Kerosene	75.00	100.00	150.00	200.00
2.14 Vendors, buyers and dealers:				
a.) Chicken, fowls and eggs	75.00	100.00	150.00	200.00
b.) Fish vendors (with fixed stalls)	50.00	75.00	100.00	150.00
c.) Fish vendors (ambulant)	75.00	100.00	150.00	200.00
d.) Fruits, spices and vegetables	50.00	75.00	100.00	150.00

e.) Hogs	75.00	100.00	150.00	200.00
f.) Large cattle and other livestock	100.00	150.00	200.00	300.00
g.) Meat, fresh and preserved	75.00	100.00	150.00	200.00
h.) Plants and flowers	75.00	100.00	150.00	200.00
3. On Exporters	300.00	500.00	800.00	1000.00
4. On Essential Commodities – the permit fees on the business of manufacturing, producing, importing, wholesaling and retailing of essential commodities not specified shall be one-half (1/2) of the rates prescribed in this article				
5. On Rice, Corn and Poultry Supply				
5.1 Palay, corn and other grain buyer/dealers	150.00	200.00	300.00	500.00
5.2 Rice and corn wholesalers	150.00	200.00	300.00	500.00
5.3 Rice and corn retailers	150.00	200.00	300.00	400.00
5.4 Retailer/Wholesaler of Poultry Supply	150.00	200.00	300.00	400.00
6. On Cafes, Cafeterias, Carinderias/Refreshments and other Caterers				
6.1 Cafes and cafeterias	75.00	100.00	150.00	200.00
6.2 Ice cream and other refreshment parlors	100.00	150.00	200.00	300.00
6.3 Carinderias and food caterers	100.00	150.00	200.00	300.00
6.4 Restaurants	150.00	200.00	300.00	500.00
6.5 Soda fountains/bar	100.00	150.00	200.00	300.00
6.6 Food stand for puto, popcorn, peanuts and other cooked foods	75.00	100.00	150.00	200.00
6.7 Gulaman, buko and juice stands	75.00	100.00	150.00	200.00
7. On Breeding Stations				
7.11 Breeding of game cocks	100.00	150.00	200.00	300.00
7.12 Breeding of race horses	150.00	200.00	300.00	500.00
7.13 Breeding of dogs	75.00	100.00	150.00	200.00
7.14 Breeding of aquarium fishes	75.00	100.00	150.00	200.00
7.15 Breeding of birds	100.00	150.00	200.00	300.00
7.16 Poultry and Swine Growers	100.00	150.00	200.00	300.00
7.17 Plant Nursery	75.00	100.00	150.00	200.00

8. On Service Establishments				
8.1 Accounting service	150.00	200.00	250.00	300.00
8.2 Advertising agencies	150.00	200.00	250.00	300.00
8.3 Arrastre service	250.00	300.00	400.00	500.00
8.4 Dental laboratories	120.00	200.00	300.00	400.00
8.5 Barber shops				
a.) With three (3) chairs or less	75.00	100.00	200.00	300.00
b.) With more than three (3) chairs	100.00	200.00	300.00	400.00
c.) Roving/ambulant barbers	100.00	150.00	200.00	300.00
d.) Double the fees in a, b for air conditioned shops				
8.6 Battery charging shops	50.00	100.00	150.00	200.00
8.7 Beauty parlors:				
a.) With equipments	100.00	150.00	200.00	300.00
b.) Manual	50.00	100.00	150.00	200.00
c.) Traveling beauticians	50.00	100.00	150.00	200.00
8.8 Belt and buckle shops	75.00	100.00	150.00	200.00
8.9 Blacksmiths				
a.) Manual	75.00	100.00	150.00	200.00
b.) Mechanized	100.00	150.00	200.00	300.00
8.10 Booking exchange of firm exchange	150.00	200.00	250.00	300.00
8.11 Brokerage	150.00	200.00	300.00	400.00
8.12 Business agents	150.00	200.00	300.00	400.00
8.13 Business management services	150.00	200.00	300.00	400.00
8.14 Carpentry shops	150.00	200.00	300.00	400.00
8.15 Cinematographic film owners, lessors, or distributors of video tape coverage service	150.00	200.00	300.00	400.00
8.16 Collecting agencies	150.00	200.00	300.00	400.00
8.17 Commercial and immigration brokers	150.00	200.00	300.00	400.00
8.18 Construction and/or repair shops:				
a.) Motor vehicle body building	200.00	250.00	300.00	400.00
b.) Bicycles and tricycles	100.00	150.00	200.00	300.00
c.) Animal drawn carts	75.00	100.00	150.00	200.00
8.19 Drafting and architectural services	150.00	200.00	250.00	300.00
8.20 Dyeing establishments	100.00	150.00	200.00	300.00
8.21 Employment agencies	150.00	200.00	300.00	400.00
8.22 Escort services	300.00	400.00	500.00	1,000.00
8.23 Funeral service parlors	200.00	300.00	400.00	500.00
8.24 Furniture repair shops	100.00	150.00	200.00	300.00

8.25 General engineering, building & specialty contractors, filling materials, concessionaires, suppliers of sand and gravel, demolition, salvage work and transfer or relocation	400.00	500.00	700.00	1,000.00
8.26 Goldsmith or silversmith	150.00	200.00	300.00	400.00
8.27 Hemp-grading establishments	150.00	200.00	300.00	500.00
8.28 House and/or sign painters	150.00	200.00	300.00	400.00
8.29 Ice and cold storage	150.00	200.00	300.00	400.00
8.30 Indentures or indents service	150.00	200.00	300.00	400.00
8.31 Janitorial services	150.00	200.00	300.00	400.00
8.31 Locksmith	100.00	150.00	200.00	300.00
8.32 Lathe machine shops	100.00	150.00	200.00	300.00
8.33 Laundry shops				
a.) Manual	75.00	100.00	150.00	200.00
b.) Steam/machine	150.00	200.00	300.00	400.00
8.34 Legal and other professional service office	100.00	150.00	200.00	300.00
8.35 Lumberyards	250.00	300.00	400.00	500.00
8.36 Massage or therapeutic clinic	150.00	200.00	300.00	400.00
8.37 Medical and dental clinic	150.00	200.00	300.00	400.00
a.) Massage	100.00	150.00	200.00	300.00
b.) Hilot	70.00	100.00	120.00	150.00
8.38 Messengerial services	100.00	150.00	200.00	300.00
8.39 Parking lots				
a.) One hectare or less	150.00	200.00	300.00	400.00
b.) More than one hectare	220.00	300.00	400.00	500.00
8.40 Painting shops	100.00	150.00	200.00	250.00
8.41 Persons engaged in the installation of/distribution of:				
a.) Water system	150.00	200.00	250.00	300.00
b.) Gas or bio-gas system	100.00	150.00	200.00	250.00
c.) Electric light, heat and power				
c.1) Installation	150.00	200.00	300.00	400.00
d.) Sound system service	100.00	150.00	200.00	300.00
e.) Ordinary sound and light system	100.00	150.00	200.00	300.00
f.) Stereo quadrosonic sound & disco light	150.00	200.00	300.00	400.00
g.) Sound and tape	75.00	100.00	150.00	200.00

deck component				
8.42 Photographic studios:				
a.) With gallery photo enlarger	150.00	200.00	250.00	300.00
b.) With gallery without photo enlarger	100.00	120.00	150.00	200.00
c.) Developing center	100.00	120.00	150.00	200.00
d.) Roving photographer	75.00	100.00	150.00	200.00
8.43 Photo-static white and blue printing	150.00	200.00	250.00	300.00
8.44 Plastic lamination	100.00	120.00	150.00	200.00
8.45 Private hospitals	400.00	500.00	800.00	1,000.00
8.46 Promotional services	100.00	120.00	150.00	200.00
8.47 Proprietors or operators of heavy equipments for hire	300.00	500.00	800.00	1,000.00
8.48 Proprietors of smelting plant	75.00	100.00	150.00	200.00
8.49 Proprietors of engraving services	100.00	150.00	200.00	250.00
8.50 Public ferries	200.00	300.00	400.00	500.00
8.51 Public warehouse and bodegas	200.00	300.00	400.00	500.00
8.52 Purchasing agencies	200.00	300.00	400.00	500.00
8.53 Recopying and duplicating services:				
a.) Xerox copying	100.00	150.00	200.00	250.00
b.) Mimeographing and Typing services	100.00	150.00	200.00	250.00
c.) Scanner	200.00	250.00	300.00	400.00
8.54 Renting of equipments:				
a.) Office equipments and supplies	75.00	100.00	150.00	200.00
b.) Bicycles, tricycles and Skates	75.00	100.00	150.00	200.00
c.) Trucks and Automobiles	200.00	250.00	300.00	400.00
d.) Heavy equipments	200.00	250.00	300.00	400.00
e.) Agricultural implements	200.00	250.00	300.00	400.00
f.) Diving, skating & other athletic equipments	100.00	150.00	200.00	250.00
8.55 Repair shop for motor vehicles and engines:				
a.) With shop area of more than 1,000 sq. m.	400.00	450.00	500.00	700.00
b.) With shop area of more than 500 sq. m. but less than 1,000 sq. m.	300.00	350.00	400.00	450.00
c.) Welding shop area of less than 500 sq. m.	250.00	300.00	350.00	400.00
d.) Welding shop:				

d.1) Electric welding	250.00	300.00	350.00	400.00
d.2) Acetylene welding	250.00	300.00	350.00	400.00
d.3) Soldering	250.00	300.00	350.00	400.00
8.56 Repair services:				
a.) Electronic equipment	100.00	150.00	200.00	250.00
b.) Household appliances	100.00	150.00	200.00	250.00
c.) Radios and amplifiers	75.00	100.00	150.00	200.00
8.57 Roasting of pigs and fowls	75.00	100.00	150.00	200.00
8.58 Sawmills:				
a.) Fixed establishments	150.00	200.00	250.00	300.00
b.) Chainsaw operator per unit				
b.1) With blade of more than 24 inches	150.00	200.00	250.00	300.00
b.2) With blade of more than 12 inches but less than 24 inches	100.00	150.00	200.00	250.00
b.3) With blade of 12 inches or less	75.00	100.00	150.00	200.00
8.59 Sculpture Shop	100.00	150.00	200.00	300.00
8.60 Service Stations (washing, grading, lubricating)	150.00	200.00	250.00	300.00
8.61 Shipyards for repair of ships:				
a.) With shop area of one hectare or less	150.00	200.00	250.00	300.00
b.) with shop area of more than one hectare	250.00	300.00	350.00	400.00
8.62 Shoe repair shop/shine service:				
a.) Manual	30.00	50.00	75.00	100.00
b.) Mechanized	75.00	100.00	150.00	200.00
c.) Shine service stand	30.00	50.00	75.00	100.00
8.63 Shops for planning, surfacing and re-cutting of lumber	150.00	200.00	250.00	300.00
8.64 Shop for shearing of animals	50.00	75.00	100.00	150.00
8.65 Slendering or body building saloon	50.00	100.00	150.00	200.00
8.66 Stables	100.00	150.00	200.00	250.00
8.67 Tailor and dress shop:				
a.) With more than three sewing machines	150.00	200.00	250.00	300.00
b.) With three or less sewing machines	75.00	100.00	150.00	200.00
8.68 Tinsmith:				
a.) Mechanized	75.00	100.00	150.00	200.00
b.) Manual	50.00	75.00	100.00	150.00
8.69 Transportation terminals not owned by				

the operator	200.00	250.00	300.00	350.00
8.70 Upholstery shop and/or wood carving	150.00	200.00	250.00	300.00
8.71 Vaciador and grinding shops	75.00	100.00	150.00	200.00
8.72 Vulcanizing shop	50.00	75.00	100.00	150.00
8.73 Vocational, driving and computer schools	200.00	250.00	300.00	350.00
8.74 Warehousing or forwarding services	200.00	250.00	300.00	350.00
8.75 Watch repair shops				
a.) Manual	75.00	100.00	150.00	200.00
b.) Mechanized	150.00	200.00	250.00	300.00
8.76 Other service establishments	75.00	100.00	150.00	200.00
9. On Hotels and Motels				
9.1 Hotels	300.00	400.00	500.00	1,000.00
9.2 Motels	300.00	400.00	500.00	1,000.00
9.3 Hotels three (3) star up	800.00	1,000.00	1,500.00	2,000.00
9.4 Motels three (3) star up	800.00	1,000.00	1,500.00	2,000.00
9.5 Rest house with ten (10) bars and below	400.00	500.00	750.00	1,000.00
10. On Privately Owned Public Markets				
11. On Real Estate Dealers				
11.1) Subdivision operators	300.00	400.00	500.00	600.00
11.2) Lessor of real estate	150.00	200.00	250.00	300.00
12. On Privately-owned Cemeteries and Memorial Parks				
12.1 Commercial	300.00	400.00	500.00	600.00
12.2 Family-use	150.00	200.00	250.00	300.00
13. On Lodging Houses	200.00	300.00	400.00	500.00
14. On Boarding Houses		50.00		100.00
15. On Operators of Rice and Corn Mills				
15.1 Rice and Corn Mill				
a.) Stationary		150.00		200.00
b.) Travelling		150.00		200.00
16. On Fishpond Operators, Fish pens or Fish Breeding Grounds				
16.1 Fishponds	250.00	300.00	350.00	400.00
16.2 Prawn ponds	400.00	450.00	500.00	600.00
16.3 Fish breeding grounds	250.00	250.00	300.00	350.00

16.4 Prawn breeding grounds/establishments	400.00	450.00	500.00	600.00
16.5 Fish pens	150.00	200.00	250.00	300.00
17. On Pawnshops				
17.1 Principal Office	200.00	250.00	300.00	400.00
17.2 For each branch in the Municipality	150.00	200.00	250.00	300.00
18. On Banks				
18.1) Rural bank		500.00		
18.2) Commercial, industrial & development banks				2000.00
18.3) ATM per unit		200.00		
19. On Money Shops, Financing, and Insurance Establishments				
19.1) Money shop	250.00	300.00	350.00	400.00
19.2) Lending investors	300.00	350.00	400.00	500.00
19.3) Insurance companies	300.00	350.00	400.00	500.00
19.4) Finance and investment companies	300.00	350.00	400.00	500.00
20. On the Business of Dealers of Fermented Liquors, Distilled Spirits, and/or Wines				
20.1) Wholesale dealer of foreign liquors	1,250.00	1,500.00	1,700.00	2,000.00
20.2) Wholesale dealer of domestic liquors	1,000.00	1,250.00	1,500.00	1,700.00
20.3) Retail dealers of foreign liquors	500.00	750.00	1,000.00	1,200.00
20.4) Retail dealers of domestic liquors	200.00	250.00	300.00	400.00
20.5) Retailer of vine liquors (Mallorca, etc.)	550.00	600.00	700.00	1,000.00
20.6) Retail dealer of fermented liquors	175.00	200.00	250.00	275.00
20.7) Wholesale dealer of fermented liquors	100.00	125.00	150.00	200.00
20.8) Retail dealer of tuba, basi, and/or tapuy	75.00	100.00	125.00	150.00
20.9) Wholesale dealer of tuba, basi, and/or tapuy	100.00	125.00	150.00	200.00
21). On Tobacco Dealers				
21.1) Retail dealer of tobacco leaf	120.00	150.00	175.00	200.00
21.2) Wholesale dealer leaf tobacco	400.00	450.00	500.00	600.00

21.3) Retail dealer of manufactured tobacco	120.00	150.00	175.00	200.00
21.4) Wholesale dealer of manufactured tobacco	400.00	450.00	500.00	600.00
22. On Amusement Places				
22.1) Day and night club	4,000.00	4,500.00	5,000.00	6,000.00
22.2) Day or night club	2,000.00	2,500.00	3,000.00	4,000.00
22.3) Cocktail lounge or bars	1,200.00	1,500.00	1,700.00	2,000.00
22.4) Cabaret or dance hall	1,200.00	1,500.00	1,700.00	2,000.00
22.5) Bath houses and/or swimming pool, resort & other similar places	400.00	500.00	650.00	800.00
22.6) Skating rink	400.00	500.00	650.00	800.00
22.7) Steam bath, sauna bath & other similar establishment per cubicle	400.00	500.00	650.00	800.00
22.8) Billiards or pool hall				
a.) first table		150.00		
b.) for every additional table		50.00		
22.9) Bowling alley				
a.) Automatic	250.00	300.00	400.00	500.00
b.) Non-automatic	100.00	150.00	200.00	250.00
22.10) Circus, carnival or the like	100.00	150.00	200.00	250.00
22.11) Merry-go-round, roller coaster, ferries wheel, swing, shooting gallery and other similar contrivance per unit	100.00	150.00	200.00	250.00
22.12) Boxing stadium	100.00	150.00	200.00	250.00
22.13) Boxing contest, per night	55.00	75.00	100.00	150.00
22.14) Cockpit	400.00	450.00	500.00	600.00
22.15) Race track	500.00	600.00	700.00	800.00
22.16) Theaters and cinema house				
a.) Theaters and cinema house	150.00	200.00	250.00	300.00
b.) Itinerant operator	100.00	150.00	200.00	250.00
c.) Video house or mini-theaters	100.00	150.00	200.00	250.00
23. On Amusement Devices				
23.1) Each Jukebox machine	50.00			
23.2) Each Videoke machine or player	50.00			
23.3) Each apparatus for weighing persons	50.00			
23.4) Video games unit	50.00			
23.5) Computer unit	50.00			
For each additional	50.00			

unit				
23.6) Video games unit	50.00			
23.7) Internet unit	50.00			
23. On Private Detective Agency	150.00	200.00	250.00	300.00
24. On Golf links	1,000.00	1,500.00	2,000.00	2,500.00
25. Beach Resorts	150.00	200.00	300.00	400.00

[The rates of Mayor’s Permit fees may also be based on any reasonable classification, e.g., on type of business as indicated above (without sub-classification as cottage, small, medium, or large).

Mayor’s Permit fees cannot, however, be based on gross sales/receipts or on capital investment.

For ease in administration and for practical reasons it is not advisable to base Mayor’s Permit fees on activities conducted or commodities traded in a business.

A basic rule in fixing regulatory fees is that the fee should be commensurate to the cost of regulation and surveillance.]

[Another set of Mayor’s Permit Fees may be set for the so-called “sin” goods and activities. Because of the “social dimensions” involved it is justifiable to fix higher rates of permit fees. Included in this class of businesses are:

- Retail dealers in foreign liquors*
- Retail dealers in domestic liquors*
- Retailers of distilled spirits*
- Retailers of fermented liquors*
- Tobacco dealers*
- Retail dealers of manufactured tobacco*
- Amusement places*
- Golf Courses, etc.]*

Mayor’s/Business Permit shall be imposed for all haulers of sand and gravel and/or ordinary earth in the jurisdiction of the Municipality of Tigbauan, Iloilo and the amount of Permit to haul sand and gravel and ordinary earth shall be determined by the Municipal Treasurer.

ADMINISTRATIVE PROVISIONS

PAYMENTS OF BUSINESS PERMITS AND LICENSES

Section 3A.03. Business Permit or License Necessary. It shall be unlawful for any person to open any business, trade or calling, or begin any profession for which

taxes, fees or charges and/or rentals, as authorized to be levied and collected under R. A. 7160, otherwise known as the Local Government Code of 1991, in the Municipality of Tigbauan, Province of Iloilo, without first paying and obtaining a Mayor's Permit, License or Privilege Tax or to continue the operation of the same for the ensuing year and have any stock in trade without first paying the graduated or fixed taxes, fees or charges or rentals imposed under this Ordinance or Municipal Ordinance No. 99-002 otherwise known as Revenue Code of the Municipality of Tigbauan, Province of Iloilo.

Section 3A.04. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

Section 3A.05. Invalid Payments. Any tax, fees or charges paid in any locality outside the Municipality of Tigbauan, Province of Iloilo for any business, occupation, trade or calling which is required to be paid in Municipality of Tigbauan under the provisions of this Ordinance shall be invalid within the jurisdiction of this Municipality and the same shall not be used as a license to operate any business in the Municipality of Tigbauan.

Section 3A.06. Surcharge for Late Payment and Interest on Unpaid Taxes. Failure to pay the tax prescribed in this Article within the same time required shall subject the taxpayer to a surcharge of not exceeding Twenty Five Percent (25%) of the original amount of tax due after the 20th day of January and an interest rate not exceeding Two Percent (2%) per month of unpaid taxes until such amount is fully paid but in no case shall be the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

Section 3A.07. 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 deputation shall be limited to the collection of community tax payable by individual taxpayers thus excluding those from juridical persons.
3. The Barangay Treasurer so deputized shall not delegate to collection of taxes, fees or charges to any private person.

RULES AND PROCEDURE FOR THE ISSUANCE OF BUSINESS PERMITS/LICENSES AND CLOSURE OF BUSINESSES

Section 3A.08. Requirements for New Application or Renewal of Business Permit and License. Every permit shall be renewed within the first twenty (20) days of January following its expiration.

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

All applicants for permits and licenses or renewals shall comply with all the following requirements:

- 1) Secure Barangay Clearance where the business is located
- 2) Secure application form with the Municipal Treasurer's Officer;

- 3) Computation of Payment
- 4) Mayor's Office approval for payment
- 5) Issuance of Official Receipt after Payment
- 6) Secure Community Tax Certificate
- 7) BIR Clearance
- 8) Secure Fire Safety Inspection Certificate from BFP
- 9) Municipal Health Office Clearance and Health Certificate
- 10) Signature of Municipal Monitoring Team
- 11) Signature of Municipal Treasurer
- 12) Municipal Mayor's Approval
- 13) Signature of the Municipal Mayor and release of the permit

Barangay Clearance. No license or permit for any business or activity may be issued unless a clearance is first obtained from the Barangay where such business or activity is located or conducted. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. The Municipal Mayor may issue the corresponding Municipal license or permit, provided however, that the applicant shall execute an affidavit attesting to that fact.

Other requirements. The issuance of Mayor's Permit shall NOT EXEMPT the license from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code or ordinance of the municipality.

Section 3A.09. Action on Application for Permit. Upon compliance with all the requirements, the application for new license with all the requirements, the application for new permit or license or renewal thereof shall be acted upon within seventy-two (72) hours from the time the same is actually submitted either favorably or unfavorably. If the action is unfavorable, written reasons shall be submitted to the applicant within the same period of time in order that he can comply with the requirements or cure the defect. In the event that no action is taken thereon within the said period, it is deemed that such application has been favorably acted upon and the actual issuance of the permit, license or renewal thereof shall become ministerial.

Section 3A.10. Issuance of Permit; Contents of Permit. Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Pesos (P 100.00).

Section 3A.11. Permit to be Displayed Conspicuously. All permits, licenses and privilege tax receipt issued to a taxpayer under the provisions of this Code must

be displayed by the permittee or licensee in a conspicuous place in his store or business establishment or office. In the case of a peddler or travelling agents or other persons having no fixed place of business, such permit and receipt shall be kept in the physical possession of the holder. In the case of delivery van or truck, the Municipal sticker issued to the taxpayer shall be pasted for display on the right hand side of the windshield. Vehicles subject to night parking fees shall also display the Municipal Sticker on the windshield. Failure to do so shall be deemed unlawful and shall be penalized as herein provided.

Section 3A.12. Separate Permit or License for Different Kinds of Business or Establishment. In case a person desires to conduct the same kind of business or trade in another place or establishment within the Municipality, in addition to or aside from the place specified in his permit or license, he shall secure a separate permit or license for such additional business or trade and pay the corresponding tax or fee specified and imposed in this Code or Revenue Code. Except as otherwise provided in this Code, if a person desires to engage in more than one kind of business, trade, occupation, or calling, he shall pay the tax or fee imposed on each separate or different kind of business, trade, occupation, or calling, notwithstanding the fact that he may conduct or operate all such distinct businesses, trades, occupations or calling in one establishment only.

Section 3A.13. Registration of Name or Style with the Municipal Treasurer. Every person, engaged in any business shall, on or before the commencement of his business, or whenever he renew his permit or license, pay registration fee and register with the Municipal Treasurer's Office before commencement of business or renewal of license. The registration shall contain his name or style, place of residence, business, the place where such business is carried on, and such other information as maybe required by the Municipality of Tigbauan in the form prescribed therefore. In case of a firm, the names and residences of the various persons constituting the same shall also be registered. The Municipal Treasurer, after taking into consideration the volume of sales, financial condition and other relevant factors, may require the registrant to guarantee the payment of his taxes by way of advance payment, or the posting or filing of a security, guarantee or collateral acceptable to the Municipal Treasurer.

Section 3A.14. When Ownership of Business is Transferred, Not Considered New Business. Whenever the ownership of a business already existing and operating under license or permit changes in form, as from single proprietorship to partnership or corporations, or whenever the same business is carried under a new name and style, or the business is transferred to a different owner but is continued or carried on in its entirety as the original, or partly, or the same business establishment, the same shall be considered as a new business for purposes of enabling the owner or operator thereof to pay a lower rate of tax, fee or charge, but shall be deemed as a continuation of, and subject to the rates of taxes or fees applicable to the original or existing business.

Section 3A.15. Removal or Transfer of Business to Other Location. Any business, profession, trade, occupation or calling for which taxes, fees or charges have been paid pursuant to the provisions hereof may be moved to and continued in another place within the Municipality of Tigbauan, without payment of additional taxes during the term for which payment had already been made. Provided, however, that the taxpayer concerned shall first secure approval of the Municipal Mayor and notify the Municipal Treasurer, in writing, of such approved removal or transfer at least forty-eight (48) hours before the transfer. The Municipal Treasurer or his deputy on the face of the official receipt, privilege tax receipt or other records, shall make proper notation of such transfer involved.

Section 3A.16. Death of Licensee and Continuation of Business of Deceased Person. When any individual paying a business tax dies and the same business is continued by the person or persons interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid: Provided, however, that the person or persons interested in the estate should within thirty (30) days from the death of the decedent submit to the Municipal Treasurer's Office inventories of goods or stocks he had at the time of such death and shall copy furnish the Office of the Municipal Mayor.

The requirement under this Section shall also be applicable in the case of transfer of ownership or change of name of the business establishment.

Section 3A.17. Duration of Permits. Permits shall be granted annually and shall expire on the thirty-first (31st) day of December of the year of issuance thereof. Every permit shall cease to be in force upon the revocation or surrender thereof.

Section 3A.18. Revocation of Permit.

- (A) The Municipal Mayor shall have the power to revoke a permit for:
 - 1. Violation of law;
 - 2. Upon recommendation of the Municipal Treasurer or Market In-Charge or by the deputy of Municipal Mayor or his authorized representative.
 - (a) For persistent or habitual delinquency in the payment of taxes, fees, or charges; or
 - (b) For fraudulent business/practice which may result in tax loss to the Municipality of Tigbauan.
 - 3. Other justifiable causes.
- (B) The revocation of a permit and/or the issuance of an order closing a business by the Municipal Mayor automatically cancels the license of the business involved in such revocation or order of closure, and under this circumstances, the taxpayer shall not be entitled to any tax refund for the unexpired portion of the year or quarter for which payment had been made in full.

Section 3A.19. Grounds for Denial of Permit. The following shall be considered as grounds for denial and/or revocation of the business permit/license or renewal thereof:

- a) Violation of law;
- b) False statement
- c) When the owner/operator of the business establishments abuse the privilege to the injury of the public morale and peace;
- d) Upon recommendation of the Municipal Treasurer or Market-In-Charge or Monitoring Team:
 - 1) For persistent or habitual delinquency in the payment of taxes, fees or charges;
 - 2) For fraudulent business practice which may result in tax loss to the Municipality of Tigbauan.
- e) When the business is conducted in a disorderly manner;
- f) When the business establishment is used for illegal activities;
- g) When the business is conducted in a way contrary to the character of the business applied for;
- h) When the business establishment is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute;
- i) Willful neglect of the owner/operator to comply with any of the requirements set forth such business;

- j) Whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality
- k) Violation of any other ordinance in connection with or related to such business;
- l) Other justifiable causes.

Section 3A.20. Written Notice Before Actual Closure. In certain cases on revocation of permits and/or licenses validly issued by competent authorities and/or closures of business in accordance with law, the owner of such business shall be given written notice of revocation of license/permit and/or closure at least ten (10) days before the date for actual revocation and/ or closure except when the business involves illegal activities under the Revised Penal Code or other penal laws or fraud in which case the provision of this Section shall not apply;

Any notice of revocation of permit/license and/or closure of business made without complying with the ten (10) days notice provided in **this section** hereof shall be null and void and shall have no effect of whatever nature or kind.

The notice of revocation and/or closure shall include all violations of laws or ordinances or condition of the permit and/or license violated including the date of the violation by the owner/operator of the business concerned.

Within the ten (10) days period, the owner/operator of the business shall be given a grace period to comply with all requirements and deficiencies which are the grounds for such revocation and/or closure except on ground of fraud or habitual delinquency in the payment of taxes, fees, or charges. In case the owner/operator of the business complies with all requirements and deficiencies within the prescribed period hereof, then the notice of revocation and/or closure shall be nullified and shall automatically become inoperative. Failure on his part to comply with all the requirements and/or deficiencies within the grace period herein provided, the owner shall be required to submit his written explanation and/or answer within seventy two (72) hours.

After an answer has been filed, the Municipal Mayor shall indorse the matter to the Municipal Legal Officer for proper hearing and investigation, in which case the aggrieved party shall be allowed to present witnesses and evidence and cross-examine the witnesses against him. After the hearing is conducted, the Municipal Legal Officer and the Municipal Treasurer or Market In-Charge shall submit their verified written recommendation to the Municipal Mayor within a period of forty eight (48) hours from the time the hearing is concluded. The Municipal Mayor shall then proceed with the matter in accordance with the recommendation of the Municipal Legal Officer and the Municipal Treasurer or Market-in-Charge. The business shall remain open while the hearing is being conducted until final action is made by the Municipal Mayor based upon the recommendation of the Municipal Legal Officer and the Municipal Treasurer; Provided, however, that the recommendations of the Municipal Legal Officer and the Municipal Treasurer or Market-in-Charge shall be limited to the violations and/or deficiencies included in the notice of revocation and/or closure.

ARTICLE B. PERMIT FEE FOR PEDDLERS OR HAWKERS

Section 3B.01. Definitions

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

Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

Section 3B.02. Imposition of Fees

	Amount of Tax
a. For construction shops, business or shows	
b. For promos/caravan	
Fixed (per sq. meter/day)	
Covered court	P3,000.00/day
Public Market	75.00/sq. m./day
Mobile (per day)	500.00/day
c. For Peddlers	50.00/year

ARTICLE C. PERMIT FEE FOR COCKPIT OWNER AND COCKPIT PERSONNEL

Section 3C.01. Definitions. When used in this Article.

- (a) Cockpit - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) Bet Manager (Kasador) – 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 other bet takers and wins or losses his bets depending upon the result of the cockfights as announced by the referee or sentenciador.
- (c) Bet Taker (Cristo) - 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.
- (d) Gaffer (taga-tari) - refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (e) Pit Manager – refers to a person who professionally, regularly and habitually manages a cockpit
- (f) Promoter – refers to a person licensed as such, who is engaged in the convening, holding and the celebration specially programmed and arranged cockfighting like local and international derbies or competitions, special mains or matched set or encounters, pintakasi and ordinary cockfights.
- (g) Referee (Sentenciador)- refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 3C.02. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel: (Excerpt from Section 8 of the Municipal Ordinance No. 94-002).

a.) From the Owner/Operator/Licensees of the Cockpit	Amount of Tax per Annum
1.) Application Filing Fee	P500.00
2.) Annual Cockpit Mayor's Permit Fee	2,000.00
3.) Licensing/Registration Fee	5,000.00
4.) Ocular Inspection Fee	500.00
5.) Sports Development Fund (SDF)	200.00
b.) From Cockpit Personnel	
1.) Application Filing Fee/person	50.00
2.) License Fee for Promoters/Hosts	600.00
3.) Registration Fee for Promoter/Cockpit Manager	1,000.00
4.) Mayor's Permit Fee per application	300.00
Mayor's Permit Fee for as:	
5.) Pit Manager	1,000.00
7.) Referee	500.00
8.) Bet Taker "Kristo/Llamador	500.00
9.) Bet Manager "Maciador/Kasador"	200.00
10.)Gaffer "Mananari"	300.00
11.) Cashier	200.00
12.) Derby (Matchmaker)	200.00
13.) Medical Aide	200.00

Section 3C.03. Time and Manner of Payment.

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

Section 3C.04. Penalty. Any violation of the provisions of this Article, the cockpit operator shall be penalized by a fine of not less than One Thousand Pesos (P 1,000.00) but not more than Two Thousand Five Hundred Pesos (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 of the court.

Section 3C.05. Administrative Provisions.

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.

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

Section 3C.06. Rules and Regulations

- (1) Holding of Cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (2) No cockpit shall be constructed or permitted to operate within the radius of two hundred lineal meters from any public building, school, hospital or church. A cockpit shall be constructed only on a lot which is provided with a sufficient space for parking of motor vehicles.
- (3) Duty of Operator – It shall be the duty of the operator of any cockpit to see to it that the foregoing rules and regulations are properly observed, and the peace and order is maintained at all times within the premises of the cockpit.

Section 3C.07. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

ARTICLE D. FIGHTING COCK LICENSE FEE

Section 3D.01 Imposition of Fees. Every person who owns or keep any Fighting Cocks shall obtain a license therefore and pay to the Municipal Treasurer the sum of Ten Pesos (**P 10.00**) per annum for every fighting cock. (To be classified according to the # of fighting cocks). Below 5 heads – exempted.

Section 3D.02. Time of Payment and Surcharge for Late Payment. The fee imposed shall be due on the first day of January and payable until January 20th every year.

If paid after January 20, the license shall be subject to surcharge of Twenty-Five Percent (25%) of the original amount due which shall be collected and accounted for the same time and in the same manner as the original amount due.

Section 3D.03. Poundage. Failure to pay the fee and surcharge in ten (10) days from receipt of notification and demand for payment of said fee and surcharge by any authorized representative of the Municipal Treasurer shall subject the fighting cock to poundage and disposal in accordance with existing ordinance and provisions of law.

ARTICLE E. SPECIAL PERMIT FEE FOR COCKFIGHTING

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

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

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

	Amount of Tax per Annum
a. Special Permit	
1. Application/Filing Fee	100.00
2. Mayor's Permit Fee	
2-cock derby	500.00
3-cock derby	600.00
3. Special Derby Assessment from Promoters of	800.00
2-cock derby	300.00
3-cock derby	400.00
4-cock derby	500.00
5-cock derby	700.00
6-cock derby	800.00
7-cock derby	900.00
4. Sports Development Fund	200.00
5. Tourism Development Fund	200.00
6. Educational Program	200.00
b. Municipal Fees	
1. Hackfights	

a. Bet of P2,000.00 or below	100.00
b. Bet over P2,000 to P5,000.00	150.00
c. Bet over P5,000.00	200.00
2. Derby	
a. Bet over P2,000.00 or below	150.00
b. Bet over P2,000.00 to P10,000.00	200.00
c. Bet over P10,000.00	250.00

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

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

Section 3E.05. Administrative Provisions.

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 3E.06. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

ARTICLE F. PERMIT FEE ON PEDICAB/TRISICAD

Section 3F.01. Definitions

- Pedicabs** – 3-wheeled mode of transportation powered manually
- Zonal Boundary** – specific areas of coverage within the municipality assigned as corresponding route

Pedicab Driver – one who drives the pedicab for hire, ages 18 years and above, have paid their municipal dues and issued with valid official municipal ID’s

Pedicab for Hire – a unit which was given the franchise to operate for hire and ply within a certain boundary within the municipality

Section 3F.02. Imposition of Fees. There shall be collected from the owner of pedaled tricycle operated within the municipality, a Permit Fee of Two Hundred Five Pesos (**P 205.00**) per annum.

	Amount of Fee per Annum
Mayor’s Permit Fee:	
For hire	P 100.00
Side Car License Fee	30.00
Plate No./Sticker	75.00
TOTAL	205.00

Section 3F.03. Time of Payment. The fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3F.04. Zones. (Excerpt from Municipal Ordinance No. 2008-005). The different tricycle zones and color to be adopted shall be the following:

- Zone I - Areas covering Barangays 1,2,3,4,5,9, and Parara - Orange
- Zone II - Areas covering Barangays 6 & 7 – Yellow
- Zone III - Areas covering Barangays 8 and Tan Pael – Red
- Zone IV - Areas covering Barangays Atabayan and Barroc – Blue/Green

Section 3F.05. Rules and Regulations on Pedicab for Hire. (Excerpt from Municipal Ordinance 2008-005)

1. Pedicab for hire shall have a proper franchise and a Mayor’s Permit.
2. Pedicabs should not ply along the route of the national highway from Taldelore St. to Tupas St. except those plying the Brgy. 7 to ILECO route but may cross only going to the municipal side streets.
3. Pedicabs may transport their passengers to their destinations outside their designated boundary.
4. A designated number shall be assigned on each unit upon registration or renewal thereof. The size is 5x5 inches in diameter colored Orange printed in a piece of wood or metal plate to be attached on the right side of the unit.
5. Adequate ORANGE-COLORED REFLECTORS must be place in front and back of pedicab, the size of the number is 2x4 inches, located at the top and base of the unit.
6. Pedicabs shall park in orderly manner identified pedicab terminals.
The following are Pedicab Terminals:
 - a. Infront of the Tigbauan Police Station beside Buddy’s Store (extending to the arc) for Brgys. 1,2,3,4,5,9, and Parara.
 - b. Infront Cecile’s Store at Brgy. 9 (for Brgys. 6 and 7)
 - c. Infront of Capaques’ residence at Leonardia St. (for Brgys. 8 and Tan Pael)
 - d. Infront of Tigbauan National High School (for Brgys. 1,2,3,4,5 & 9)
 - e. For Brgys. Barroc and Atabayan, pedicab drivers shall designate their

own parking area/terminal

7. All other parking areas/terminals except 6 (a,b,c,d and e) are illegal.

Section 3F.06. Administrative Provisions.

- (a) An appropriate metal plate or sticker shall be provided by the Office of the Municipal Treasurer to be paid by the owner of the bicycle or pedaled tricycle.
- (b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Section 3F.07. Penalties for Violations

- A. Overlapping
 - 1st Offense - P 100.00
 - 2nd Offense - P 250.00 and suspension of 3 days
 - 3rd Offense - P 500.00 and suspension of one (1) week
- B. Driving without franchise - P 1,000.00 and impounding of unit imposed on the owner/operator
- C. Driving without license & ID - P 100.00 and one (1) day suspension
- D. Employing minor drivers - impounding of the unit and fine of P 1,000.00 by owner/operator
- E. Driving under the influence of alcohol and prohibited drugs
 - 1st Offense - P 150.00
 - 2nd Offense - P 300.00 and suspension of 3 days
 - 3rd Offense - P 500.00 and cancellation of license
- F. Driving without the necessary reflectorized gadgets and the designated number at the right side of the unit
 - 1st Offense - P 200.00
 - 2nd Offense - P 300.00 and suspension of one week
 - 3rd Offense - P 1,000.00 and 2 weeks suspension
- G. Smoking while driving w/ passenger - P 1,000.00
- H. Illegal terminals
 - 1st Offense - P 100.00
 - 2nd Offense - P 200.00
 - 3rd Offense - P 300.00

ARTICLE G. PERMIT, FRANCHISE AND OTHER FEES ON TRICYCLE AND BICYCLE OPERATION

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

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.

Tricycle Operators are persons engaged in the business of operating tricycles.

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

Section 3G.02. Imposition of Fees. The permit fee imposed herein shall be due and payable upon application of Mayor’s Permit with its renewal to synchronize with its registration with the LTO.

TRICYCLES

	Amount of Fee per Annum
Mayor’s permit fee	P150.00
Annual franchise fee	200.00
Filing fee/Application Fee	100.00
Legalization fee	50.00
Confirmation fee	50.00
One time charge per unit	200.00
Tricycles Plate	75.00
TOTAL	P825.00
Bicycles Plate	75.00

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

The filing fee is a one-time imposition and is no longer collected for the renewal of the MTOP.]

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

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

Section 3G.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this article within the same time required shall be subject the tax payer to a surcharge of twenty five (25%) perscent 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 3G.05. Administrative Provisions.

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

(b) The Sangguniang Bayan of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with Sixty Percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers form the Land Transportation Office (LTO).
3. The grantee of the MTOP shall carry a common carrier insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
8. Tricycles for hire duly licensed to operate in Tigbauan shall *adopt in order to prevent overlapping of operations, the color coding system for identification, which shall be as follows:*

- | | |
|---|--------|
| 1. Cordova/Napnapan/Bitas/Bagumbayan Route..... | GREEN |
| 2. Namocon/Baguingin/Atabayan/Barroc Route..... | YELLOW |
| 3. Bolocaue Route..... | BLUE |
| 4. Parara/Buyuan Route..... | RED |
| 5. Sambiday-Poblacion Route..... | ORANGE |

The above–specified color identifications shall be painted on the side cars of respective tricycles to make them easily recognizable even at a distance. Overlapping is prohibited.

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

The Sangguniang Bayan shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

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

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

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

Section 3G.06. Powers, Duties and Functions 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 tricycle franchise;
2. Issue or grant the "Motorized Tricycle Operator's Permit" (MTOP) to qualified applicants, subject to the rules and regulations and existing ordinances on that matter;
3. Recommend to the Sangguniang Bayan the amount of fares or adjusted fare increase, periodically, to be imposed in a particular zones or fixed route;
4. Recommend to the Sangguniang Bayan other reasonable fees and related changes in the regulation of tricycle-for-hire, after conducting public hearing for that purposes;
5. Promulgate rules and regulations for the proper implementation of this Article which shall continue to be in full force and effect until revoked or modified by the Sangguniang Bayan;
6. Drop, suspend, revoke, and/or cancel Motorized Tricycle Operators Permit (MTOP) of delinquent, erring and non-renewing operators;
7. Perform such other duties, powers and functions as may hereafter be authorized by the Sangguniang Bayan.

Section 3G.07. Rules and Regulations.

1. Only Filipino Citizens and partnership or corporation with sixty percent (60) Filipino equity shall be granted by the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO);

- 2. The grantee of the MTOP shall carry a common carrier insurance sufficient to answer for any liability it may occur to passengers and third parties in case of accidents;
- 3. Operators of tricycles for hire shall only employ drivers holding professional driver’s license licensed by the Land Transportation Office (LTO).
- 4. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sanguniang Bayan;

Section 3G.08. Penal Clause. Any person operating tricycle for hire in this municipality without the franchise or violating any of the terms and conditions of this ordinance shall be fined in the amount of:

First Offense - P 500.00 and imprisonment of not less than five (5) days
Second Offense - P 1,000.00 and imprisonment of not less than ten (10) days

ARTICLE H. PERMIT FEE ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT FOR RENT (PRIVATELY OWNED PROPERTIES)

Section 3H.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment from non-resident operators of said machinery, or equipment renting out said machinery/equipment in this municipality:

	Amount of Fee
1. Hand Tractors	500.00
2. Heavy Tractors	1,000.00
3. Bulldozer	1,000.00
4. Forklift	1,000.00
5. Heavy Graders	1,000.00
6. Light Graders	1,000.00
7. Mechanized Threshers	500.00
8. Cargo Truck for hire	1,000.00
9. Dump Truck	1,000.00
10. Road Rollers	1,000.00
11. Pay Loader	1,000.00
12. Prime Movers/Flatbeds	1,000.00
13. Backhoe	1,000.00
14. Rock Crusher	3,000.00
15. Batching Plant	2,000.00
16. Transit/Mixer Truck	1,000.00
17. Crane	1,000.00
18. Other agricultural machinery or heavy equipment not enumerated above	1,000.00

Section 3H.02. Time and Manner of Payment. The fees imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor’s Permit.

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

ARTICLE I. PERMIT ON HAULING AND TRUCKING SERVICES

Section 3I.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 One Thousand Pesos (**P1,000.00**) per annum.

Section 3I.02. Time of Payment. The fee imposed shall be paid to the Municipal Treasurer upon application for a Mayor’s Permit to operate hauling or trucking services in the 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 3I.03. Surcharge for Late Payment and Interest on Unpaid Fees. Failure to pay the tax prescribed in this Article within the same time required shall subject the taxpayer to a surcharge of not exceeding Twenty Five Percent (25%) of the original amount of tax due after the 20th day of January and an interest rate not exceeding Two Percent (2%) per month of unpaid taxes until such amount is fully paid but in no case shall be the total interest on the unpaid amount or portion thereof exceed thirty six (36%) months.

ARTICLE J. FEES ON IMPOUNDING OF STRAY ANIMALS

Section 3J.01. Definitions. When used in this Article.

Stray Animal means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

Public Place includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

Private Place includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

Large Cattle includes horses, mules, asses, carabaos, cows, and other domestic members of the Bovine family.

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

	Amount of Fee
a.) Cattle per head	200.00
b.) All other animals per head	100.00

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

Section 3J.04. Administrative Provisions

- (a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for

fourteen (14) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

- (b) Impounded animals not claimed within *three (3) days* after the date of impounding shall be sold at public auction under the following procedures:
 - 1. The Municipal Treasurer shall post notice for seven (7) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within eight (8) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 - 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 - 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
- (c) In case the impounded animal is not disposed of within the fourteen (14) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

Section 3J.04. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

a. First Offense	P 100.00
b. Second Offense	200.00
c. Third Offense and each subsequent offense	300.00/day

ARTICLE K. FEE FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

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

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

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

	Amount of Fee
1. For sealing linear metric measures	
Not over one (1) meter	P 100.00
2. For sealing	
With capacity of not more than 30 kg	100.00
With capacity of more than 30 kg but not more than 300 kg	150.00
With capacity of more than 300 kg but not more than 3,000 kg	200.00
With capacity of more than 3,000 kg	300.00

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

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

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

Section 3K.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 3K.07. Exemptions

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

Section 3K.08. Administrative Provisions

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to

impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality. In case the inspection and testing is conducted by the deputies of the Municipal Treasurer, they shall report on the condition of the instruments in the territory assigned to them by the Municipal Treasurer.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Section 3K.09. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

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

- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 3K.10 Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.09 shall, upon confiscation, be subject to a fine of One Thousand Pesos (P1,000.00).
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.09 for the first time shall be subject to a fine of not less than Five Hundred Pesos (P500.00).
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.09 shall be subject to a fine of Two Thousand Pesos (P 2,000.00)

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

ARTICLE L. PERMIT FEE FOR BUILDING, OCCUPANCY, INSPECTION ON MACHINERIES AND ENGINES, EXCAVATION, STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS, ELECTRICAL INSTALLATION, PLUMBING AND OTHER RELATED FEES UNDER NATIONAL BUILDING CODE (PD 1096)

Section 3L.01. Building Permit Rule. No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Section 3L.02. Imposition of Fees

Note: Other charges/fees in the execution of Building Official in the implementation of National Building Code are based on the Revised and Updated Implementing Rules and Regulations of PD 1096.

NEW SCHEDULE OF FEES AND OTHER CHARGES

1. Bases of assessment
- a. Character of occupancy or use of building/structure

b. Cost of construction

c. Floor area

d. Height
2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1. On Fixed Cost Of Construction Per Sq. Meter

LOCATION	GROUP		
All Cities and Municipalities	A, B, C, D, E, G, H, I	F	J
	P10, 000	P8, 000	P6, 000

3. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub-Divisions shall be assessed as follows:
- a. Division A-1

	Area in sq. meters	Fee/sq. m
i.	Original complete construction up to 20.00 sq. meters	P 2.00
ii.	Addition/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	4.80
v.	Above 100.00 sq. meters to 150.00 sq. meters	6.00
vi.	Above 150.00 sq. meters	7.20

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

Floor area = 75.00 sq. meters
Therefore area bracket is 3.a.iv.
Fee = P 4.80/sq. meter
Building Fee = 75.00 x 4.80 = P 360.00

- b. Division A-2

	Area in sq. meters	Fee/sq. m.
i.	Original complete construction up to 20.00 sq. m.	P 3.00
ii.	Addition/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	5.20
iv.	Above 50.00 sq. meters to 100.00 sq. meters	8.00
v.	Above 150.00 sq. meters	8.40

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

	Area in sq. meters	Fee/sq. m.
i.	Up to 5,000	P23.00
ii.	Above 5,000 to 6,000	22.00
iii.	Above 6,000 to 7,000	20.50
iv.	Above 7,000 to 8,000	19.50
v.	Above 8,000 to 9,000	18.00
vi.	Above 9,000 to 10,000	17.00
vii.	Above 10,000 to 15,000	16.00
viii.	Above 15,000 to 20,000	15.00
ix.	Above 20,000 to 30,000	14.00
x.	Above 30,000	12.00

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

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

First	5,000	sq. meters	@	23.00	P	11,500.00
Next	1,000	sq. meters	@	22.00		2,200.00
Next	1,000	sq. meters	@	20.50		2,050.00
Next	1,000	sq. meters	@	19.50		1,950.00
Next	1,000	sq. meters	@	18.00		1,800.00
Next	1,000	sq. meters	@	17.00		1,700.00
Next	5,000	sq. meters	@	16.00		8,000.00
Next	5,000	sq. meters	@	15.00		7,500.00
Next	10,000	sq. meters	@	14.00		14,000.00
Last	2,000	sq. meters	@	12.00		2,400.00
Total Building Fee						P 53,100.00

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

	Area in sq. meters	Fee per sq. meter
i.	Up to 5,000	P12.00
ii.	Above 5,000 to 6,000	11.00
iii.	Above 6,000 to 7,000	10.20
iv.	Above 7,000 to 8,000	9.60
v.	Above 8,000 to 9,000	9.00
vi.	Above 9,000 to 10,000	8.40
vii.	Above 10,000 to 15,000	7.20
viii.	Above 15,000 to 20,000	6.60
ix.	Above 20,000 to 30,000	6.00
x.	Above 30,000	5.00

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

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

4. ELECTRICAL FEES

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

a. Total Connected Load (kVA)

		Fee		
i.	5 kVA or less	P 200.00		
ii.	Over 5 kVA to 50 kVA	200.00	+	P 20.00/kVA
iii.	Over 50 kVA to 300 kVA	1,100.00	+	10.00/kVA
iv.	Over 300 kVA to 1,500 kVA	3,600.00	+	5.00/kVA
v.	Over 1,500 kVA to 6,000 kVA	9,600.00	+	2.50/kVA
vi.	Over 6,000 kVA	20,850.00	+	1.25/kVA

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

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

		Fee		
i.	5 kVA or less	P 40.00		
ii.	Over 5 kVA to 50 kVA	40.00	+	P 4.00/kVA
iii.	Over 50 kVA to 300 kVA	220.00	+	2.00/kVA
iv.	Over 300 kVA to 1,500 kVA	720.00	+	1.00/kVA
v.	Over 1,500 kVA to 6,000 kVA	1,920.00	+	0.50/kVA
vi.	Over 6,000 kVA	4,170.00	+	0.25/kVA

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

c. Pole/Attachment Location Plan Permit

i.	Power Supply Pole Location	P 30.00/pole
ii.	Guying Attachment	30.00/attachment

This applies to designs/installations within the premises.

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

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	P 15.00	P 15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for Computation of Fees

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

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the

Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

4. MECHANICAL FEES

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

		Fee per sq. meter	
i.	Refrigeration (cold storage), per ton or fraction thereof	P	40.00
ii.	Ice Plants, per ton or fraction thereof		60.00
iii.	Packaged/Centralized Air Conditioning Systems: Up to 100 tons, per ton		90.00
iv.	Every ton or fraction thereof above 100 tons		40.00
v.	Window type air conditioners, per unit		60.00
vi.	Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent		40.00
vii.	In series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.		

For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i.):
1.10 kW per ton, for compressors up to 5 tons capacity.
1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
0.97 kW per ton, for compressors above 50 tons capacity.

For Ice making (refer to 5.a.ii.):
3.50 kW per ton, for compressors up to 50 tons capacity.
3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
3.00 kW per ton, for compressors above 50 tons capacity.

For Air conditioning (refer to 5.a.iii.):
0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
0.80 kW per ton, for compressors above 5 up to 50 tons capacity.
0.70 kW per ton, for compressors above 50 tons capacity.

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

i.	Escalator and moving walk, per kW or fraction thereof	P	10.00
ii.	Escalator and moving walks up to 20.00 lineal meters or fraction		20.00
iii.	Every lineal meter or fraction thereof in excess of 20.00 lineal meters		10.00
iv.	Funicular, per kW or fraction thereof		200.00
	(a) Per lineal meter travel		20.00
v.	Cable car, per kW or fraction thereof		40.00
	(a) Per lineal meter travel		5.00

c. Elevators, per unit:

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

e. Boilers, per kW:

i.	Up to 7.5 kW	P 500.00
ii.	Above 7.5 kW to 22 kW	700.00
iii.	Above 22 kW to 37 kW	900.00
iv.	Above 37 kW to 52 kW	1,200.00
v.	Above 52 kW to 67 kW	1,400.00
vi.	Above 67 kW to 74 kW	1,600.00
vii.	Every kW or fraction thereof above 74 kW	5.00

NOTE:(a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.
(b) Steam from this boiler used to propel any prime-mover is exempted from fees.
(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

- e. Pressurized water heaters, per unit P 200.00
- f. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof P 60.00
- g. Automatic fire sprinkler system, per sprinkler head P 4.00
- h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:

i.	Every kW up to 50 kW	P 25.00
ii.	Above 50 kW up to 100 kW	20.00
iii.	Every kW above 100 kW	3.00

- i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet P 20.00
- j. Gas Meter, per unit P100.00
- k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher P 4.00
- l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:

i.	Up to 50 kW	P 10.00
ii.	Above 50 kW to 100 kW	12.00
iii.	Every above 100 kW or fraction thereof	3.00

- m. Pressure Vessels, per cu. meter or fraction thereof P 60.00

- n. Other Machinery/Equipment for commercial/
Industrial/Institutional Use not elsewhere specified,
per kW or fraction thereof

P 60.00
- o. Pneumatic tubes, Conveyors, Monorails for
materials handling and addition to existing supply
and/or exhaust duct works and the like,
per lineal metres or fraction thereof

P 10.00
- p. Weighing Scale Structure, per ton or fraction thereof

P 50.00

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

5. PLUMBING FEES

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

P 24.00
- b. Every fixture in excess of one unit:

i.	Each water closet	P 7.00
ii.	Each floor drain	3.00
iii.	Each sink	3.00
iv.	Each lavatory	7.00
v.	Each faucet	2.00
vi.	Each shower head	2.00

- c. Special Plumbing Fixtures:

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

- d. Each water meter

P 2.00

i.	12 to 25 mm ∅	P 8.00
ii.	Above 25 mm ∅	10.00

- e. Construction of septic tank, applicable in all Groups

i.	Up to 5.00 cu. meters of digestion chamber	P 24.00
ii.	Every cu. meter or fraction thereof in excess of 5.00	

	cu. meters	7.00
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7. ELECTRONICS FEES

- a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/ wireless telephone and communication systems, intercommunication system and other types of switching/ routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications
port P 2.40 per
- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/ receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location P 1, 000.00/location
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors P 10.00/unit
- d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected P 2.40/outlet
- e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building

automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected	P	2.40/termination
f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities P1,000.00/location		
g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception P1,000.00/structure		
h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.	P	50.00/unit
i. Poles and attachment:		
i. Per Pole (to be paid by pole owner)	P	20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others)	P	20.00
j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	P	50.00/unit

8. ACCESSORIES OF THE BUILDING/STRUCTURE FEES

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a to 3.d of this Schedule).		
b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.		
c. Bank and Records Vaults with interior volume up to 20.00 cu. Meters	P	20.00
i. In excess of 20.00 cu. Meters		8.00
d. Swimming Pools, per cu. meter or fraction thereof:		
i. GROUP A Residential	P	3.00
ii. Commercial/Industrial GROUPS B, E, F, G		36.00
iii. Social/Recreational/Institutional GROUPS C, D, H, I		24.00
iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.		
v. Swimming pool shower rooms/locker rooms:		

- (a) Per unit or fraction thereof P 60.00
- (b) Residential GROUP A 6.00
- (c) GROUP B, E, F, G, 18.00
- (d) GROUP C, D, H, 12.00

- e. Construction of firewalls separate from the building:
 - i. Per sq. meter or fraction thereof 3.00
 - ii. Provided, that the minimum fee shall be 48.00

- f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

	Use or Character of Occupancy	Self-Supporting	Trillon (Guyed)
i.	Single detached dwelling units	P 500.00	P150.00
ii.	Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
iii.	Educational/Recreational/Institutional Groups C, D, H, I) up to 10.00 meters in Height	1,800.00	120.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00

- g. *Storage Silos, up to 10.00 meters in height* P 2,400.00

i.	Every meter or fraction thereof in excess of 10.00 meters	P 150.00
ii.	Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule	

- h. *Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G:*

i.	Smokestacks, up to 10.00 meters in height, measured from the base	P 240.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	12.00
ii.	<i>Chimney up to 10.00 meters in height, measured from the base</i>	48.00
	(a) Every meter or fraction thereof in excess of 10.00 m	2.00

- i. *Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas* P 48.00

- j. *Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume* P 12.00

- k. *Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. Meters* P 12.00

- i. Every cu. m or fraction thereof in excess of 2.00 cu. meters P 120.00
 - ii. For all other than Groups A and B up to 10.00 cu. 480.00

- meters

(a) Every cu. meter or fraction thereof in excess of 10.00 cu. Meters

24.00
- I. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume

P

7.00
- m. Construction of reinforced concrete or steel tanks for Commercial/Industrial Use:

i. Above ground, up to 10.00 cu. meters

Every cu. m or fraction thereof in excess of 10.00 cu. meters

P

480.00

24.00

ii. Underground, up to 20.00 cu. Meters

Every cu. meter or fraction thereof in excess of 20.00 cu. meters

540.00

24.00

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

i.	Underground, per cu. meter or fraction thereof of excavation	P	3.00
ii.	Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank		3.00
iii.	Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.		

o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:

i.	Construction of permanent type	P	10.00
ii.	Construction of temporary type		5.00
iii.	Inspection of knock-down temporary type, per unit		24.00

p. Construction of buildings and other accessory structures within cemeteries and memorial parks:

i.	Tombs, per sq. meter of covered ground areas	P	5.00
ii.	Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area		5.00
iii.	Totally enclosed mausoleums, per sq. meter of floor		12.00
iv.	Totally enclosed mausoleums, per sq. meter of floor area		5.00
v.	Columbarium, per sq. meter		18.00

9. ACCESSORY FEES

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

P

24.00

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

2.40
- b. Ground Preparation and Excavation Fee

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

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

c. Fencing Fees:

i.	Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	P 3.00
ii.	In excess of 1.80 meters in height, per lineal meter or fraction thereof	4.00
iii.	Made of indigenous materials, barbed, chicken or hog wires, per linear meter	2.40

d. Construction of Pavements, up to 20.00 sq. meters P 24.00

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

f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month P 240.00

i.	Every sq. meter or fraction thereof in excess of 20.00 sq. meters	P 12.00

g. ~~Erection of Scaffoldings Occupying Public Areas, per calendar month.~~

i.	Up to 10.00 meters in length	P 150.00
ii.	Every lineal meter or fraction thereof in excess of 10.00 meters	12.00

h. Sign Fees:

i. Erection and anchorage of display surface, up to 4.00 P 120.00

sq. meters of signboard area
(a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters 24.00

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

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00; min. fee shall be P124.00	P 46.00; min. fee shall be P 200.00
Illuminated	P 18.00; min. fee shall be P 72.00	P 38.00; min. fee shall be P 150.00
Others	P 12.00; min. fee shall be P 40.00	P20.00; min. fee shall be P 110.00
Painted-on	P 8.00; min. fee shall be P 30.00	P12.00; min. fee shall be P 100.00

i. Repairs Fees:

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

j. Raising of Buildings/Structures Fees:

i.	Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.	
ii.	The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule,	

	whichever Group applies.	
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k. Demolition/Moving of Buildings/Structures Fees,
per sq. meter of area or dimensions involved:

i.	Buildings in all Groups per sq. meter floor area	P 3.00
ii.	Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences	4.00
iii.	Structures of up to 10.00 meters in height	800.00
	(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters	50.00
iv.	Appendage of up to 3.00 cu. meter/unit	50.00
	(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters	50.00
v.	Moving Fee, per sq. meter of area of building/ structure to be moved	3.00

10.CERTIFICATES OF USE OR OCCUPANCY (TABLE II.G.1. FOR FIXED COSTING)

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

i.	Costing up to P 150,000.00	P100.00
ii.	Costing more than P 150,000.00 up to P 400,000.00	200.00
iii.	Costing more than P 400,000.00 up to P 850,000.00	400.00
iv.	Costing more than P 850,000.00 up to P 1,200,000.00	800.00
v.	Every million or portion thereof in excess of P 1,200,000.00	800.00

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

i.	Costing up to P 150,000.00	P 200.00
ii.	Costing more than P 150,000.00 up to P 400,000.00	400.00
iii.	Costing more than P 400,000.00 up to P 850,000.00	800.00
iv.	Costing more than P 850,000.00 up to P 1,200,000.00	1,000.00
v.	Every million or portion thereof in excess of P 1,200,000.00	1,000.00

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

i.	Costing up to P 150,000.00	P 150.00
ii.	Costing more than P 150,000.00 up to P 400,000.00	250.00
iii.	Costing more than P 400,000.00 up to P 850,000.00	600.00
iv.	Costing more than P 850,000.00 up to P 1,200,000.00	900.00
v.	Every million or portion thereof in excess of P 1,200,000.00	900.00

d. Division J-I Buildings/structures:

i.	With floor area up to 20 sq. m.	P 50.00
ii.	With floor area above 20 sq. m. up to 500 sq. m.	240.00
iii.	With floor area above 500 sq. m. up to 1,000 sq. m.	360.00
iv.	With floor area above 1,000 sq. m. up to 5,000 sq. m.	480.00
v.	With floor area above 5,000 sq. m. up to 10,000 sq. m.	1,200.00
	With floor area above 10,000 sq. m.	2,400.00

e. Division J-2 Structures:

- i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories
- ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above
- iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:
 - (a) First 10.00 meters of height from the ground P 800.00
 - (b) Every meter or fraction thereof in excess of 10.00 meters 50.00
- f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected P 5.00

11. ANNUAL INSPECTION FEES

a. Divisions A-1 and A-2:

- i. Single detached dwelling units and duplexes are not subject to annual inspections.
- ii. If the owner request inspections, the fee for each of the services enumerated below P 120.00

	Land Use Conformity Architectural Presentability Structural Stability Sanitary and Health Requirements Fire-Resistive Requirements	
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b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

i.	Appendage of up to 3.00 cu. meters/unit	P 150.00
ii.	Floor area to 100.00 sq. meters	120.00
iii.	Above 100.00 sq. m. up to 200.00 sq. m.	240.00
iv.	Above 200.00 sq. m. up to 350.00 sq. m.	580.00
v.	Above 350.00 sq. m. up to 500.00 sq. m.	720.00
vi.	Above 500.00 sq. m. up to 750.00 sq. m.	960.00
vii.	Above 750.00 sq. m. up to 1,000.00 sq. m.	1,200.00
viii.	Every 1,000.00 sq. m. or its portion in excess of 1,000.00 sq. meters	1,200.00

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

i.	First class cinematographs or theaters	P 1,200.00
ii.	Second class cinematographs or theaters	720.00
iii.	Third class cinematographs or theaters	520.00
iv.	Grandstands/Bleachers, Gymnasias and the like	720.00

d. Annual plumbing inspection fees, each

plumbing unit

P60.00

e. Electrical Inspection Fees:

- i. A one time electrical inspection fee equivalent to 10% of total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
- ii. Annual Inspection Fees are the same as in Section 4.e.

f. Annual Mechanical Inspection Fees:

i.	Refrigeration and Ice Plant, per ton:	
	(a) Up to 100 tons capacity	P 25.00
	(b) Above 100 tons up to 150 tons	20.00
	(c) Above 150 tons up to 300 tons	15.00
	(d) Above 300 tons up to 500 tons	10.00
	(e) Every ton or fraction thereof above 500 tons	5.00
ii.	Air Conditioning Systems:	
	Window type air conditioners, per unit	40.00
iii.	Packaged or centralized air conditioning systems:	
	(a) First 100 tons, per ton	25.00
	(b) Above 100 tons, up to 150 tons per ton	20.00
	(c) Every ton or fraction thereof above 500 tons	8.00
iv	Mechanical Ventilation, per unit, per kW:	
	(a) Up to 1 Kw	P 10.00
	(b) Above 1 kW to 7.5 kW	50.00
	(c) Every kW above 7.5 kW	20.00
v.	Escalators and Moving Walks; Funiculars and the like:	
	(a) Escalator and Moving Walks, per unit	120.00
	(b) Funiculars, per kW or fraction thereof	50.00
	(c) Per lineal meter or fraction thereof of travel	10.00
	(d) Cable Car, per KW or fraction thereof	25.00
	(e) Per lineal meter of travel	2.00
vi.	Elevators, per unit:	
	(a) Passenger elevators	500.00
	(b) Freight elevators	400.00
	(c) Motor driven dumbwaiters	50.00
	(d) Construction elevators for materials	400.00
	(e) Car elevators	500.00
	(f) Every landing above first five (5) landings for all the above elevators	50.00
vii.	Boilers, per unit:	
	(a) Up to 7.5 kW	P 400.00
	(b) 7.5 kW up to 22 kW	550.00
	(c) 22 kW up to 37 kW	600.00
	(d) 37 kW up to 52 kW	650.00
	(e) 52 kW up to 67 kW	800.00
	(f) 67 kW up to 74 kW	900.00
	(g) Every kW or fraction thereof above 74 kW	4.00
viii.	Pressurized Water Heaters, per unit	120.00
ix	Automatic Fire Extinguishers, per sprinkler head	2.00
x.	Water, Sump and Sewage pumps for	

	buildings/structures for commercial/industrial purposes, per kW:	
	(a) Up to 5 kW	55.00
	(b) Above 5 kW to 10 kW	90.00
	(c) Every kW or fraction thereof above 10 kW	2.00
xi.	Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
	(a) Per kW, up to 50 kW	15.00
	(b) Above 50 kW up to 100 kW	10.00
	(c) Every kW or fraction thereof above 100 kW	2.40
xii.	Compressed air, vacuum, commercial/institutional/ industrial gases, per outlet	10.00
xiii.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	2.00
xiv.	Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,	
	(a) Per unit, up to 10 kW	100.00
	(b) Every kW above 10 kW	3.00
xv.	Other machineries and/or equipment for commercial/ industrial/institutional use not elsewhere specified, per unit:	
	(a) Up to ½ kW	8.00
	(b) Above ½ kW up to 1 kW	23.00
	(c) Above 1 kW up to 3 kW	39.00
	(d) Above 3 kW up to 5 kW	55.00
	(e) Above 5 kW up to 10 kW	80.00
	(f) Every kW above 10 kW or fraction thereof	4.00
xvi.	Pressure Vessels, per cu. meter or fraction thereof	40.00
xvii.	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	2.40
xviii.	Weighing Scale Structure, per ton or fraction thereof	30.00
xix.	Testing/Calibration of pressure gauge, per unit	24.00
	(a) Each Gas Meter, tested, proved and sealed, per gas meter	30.00
xx.	Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	30.00

g. Annual electronics inspection fees shall be the same as the fees in Section 7 of this Schedule.

12.CERTIFICATIONS:

a. Certified true copy of Building Permit	P	50.00
b. Certified true copy of Certificate of Use/Occupancy		50.00
c. Issuance of Certificate of Damage		50.00
d. Certified true copy of Certificate of Damage		50.00
e. Certified true copy of Electrical Certificate		50.00
f. Issuance of Certificate of Gas Meter Installation		50.00
g. Certified true copy of Certificate of Operation		50.00

h. Other Certifications 50.00

NOTE: The specifications of the Gas Meter shall be:
Manufacturer
Serial Number
Gas Type
Meter Classification/Model
Maximum Allowable Operating Pressure – psi (kPa)
Hub Size - mm (inch)
Capacity - m³/hr. (ft³/hr.)

NBCDO - BOC

Section 3L.03. Exemptions. The construction or repair of the following shall be issued Building Permit free of charge.

- a) Residential building repair costing less than P 50,000.00
- b) Building or other structure damaged or destroyed by typhoon, fire, or earthquakes, upon presentation of satisfactory evidence thereof and proper application within six (6) months after the concurrent of any public calamity.

[Pursuant to Section 203(4) of the Building Code it is the Secretary of Public Works and Communications (now Secretary of Public Works and Highways) that has the authority to prescribe and fix the amount of fees and other charges that shall be collected in connection with the performance of the regulatory functions of the Building Official.]

Section 3L.04. Time and Manner of Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 3L.05. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the General Fund of this municipality.

Section 3L.06. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

- 1. Description of the work to be covered by the permit applied for;
- 2. Description and ownership of the lot on which the proposed work is to be done as evidenced by TCT and/or copy of the contract of lease over the lot if applicant is not the registered owner;
- 3. The use or occupancy for which the proposed work is intended;
- 4. Estimated cost of the proposed work.
 - a) A copy of the plan showing the location of the building to be constructed with reference to boundaries of the lot and if constructed in the town proper or poblacion:
 - b) General drawing showing:
 - b.1) Floor and roof plans
 - b.2) Foundation and footing plans
 - b.3) Transverse and longitudinal plan
 - b.4) Elevation
 - b.5) Framing plans showing, complete framing of building or structure
 - b.6) Isometric plew of plumbing layout
 - b.7) Electric layout; and
 - b.8) Details or structure and architectural parts.

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly

licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the Building Code.

Section 3L.07. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

ARTICLE M. ZONING/LOCATIONAL CLEARANCE AND RELATED FEES

Section 3M.01. Imposition of Fees. There shall be collected Zoning/Locational Clearance and other related fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Board Resolution No. R-760, Series of 2004, HLURB Administrative Order No. 02, May 17, 2004

Processing Fees	Amount
I. ZONING/LOCATION CLEARANCE	
A. Single residential structure attached or detached the project cost of which is:	
1. P 100,000.00 and below	P 250.00
2. Over P 100,000.00 to P 200,000.00	P 400.00
3. Over P 200,000.00	P 500.00+1/10 of 1% in excess of P 200,000.00
B. Apartment/Townhouses	
1. P 500,000.00 and below	P 1,000.00
2. Over P500,000 to 2 Million	P 1,500.00
3. Over 2 Million	P 2,500.00 + 1/10 of 1% of cost in excess of 2 M regardless of number of doors
C. Dormitories – Boarding Houses	
1. P 2 Million and below	P 2,500.00
2. Over 2 Million	P 2,500.00++1/10 1% of cost in excess of 2 M regardless of number of doors
D. Institutional, the project cost of which is:	
1. Below 2 Million	P 2,000.00
2. Over 2 Million	P 2,000.00+ 1/10 of 1% of cost in excess of 2 M
E. Commercial, Industrial and Agro- Industrial, the Project Cost of which is:	
1. Below P 100,000.00	P 1,000.00
2. Over P 100,000.00 – P 500,000.00	P 1,500.00

3. Over P 500,000.00 – 1 Million	P 2,000.00
4. Over 1 Million – 2 Million	P 3,000.00
5. Over 2 Million	P 5,000+1/10 of 1% of cost in excess of 2 M

F. Special Uses/ Special Projects
(Gasoline stations, cell sites, slaughter house, treatment plant, etc.)

1. Below 2 Million	P 5,000.00
2. Over 2 Million	P 5,000.00+1/10 of 1% of cost in excess of 2 M

G. Alteration/Expansion
(Affected areas only)

Same as Original Application

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

Approval of Subdivision Plan (Including town houses)

1. Prelim, Approval and Locational Clearances (PALC)/ Prel. Subdivision Development Plan (PSDP)	P 450.00/ha. or a fraction thereof
- Inspection Fee:	P 1,000.00/ha. regardless of density
2. Final Approval and Development Permit	P 2,650.00/ha. regardless of density
- Additional fee on the floor area of houses and Building sold with the lot	P 3.50/sq. m.
- Inspection fee (Not applicable for projects already inspected for PALC application	P 1,100.00/ha. regardless of density
9. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit

III. SUBDIVISION AND CONDOMINIUM
© PROJECT/ACTIVITIES (UNDER BP 220)

A. Subdivision

1. Preliminary Approval/Locational Clearance	
a. Socialized Housing	P 300.00/ha
b. Economic Housing	P 1,000.00/ha
- Inspection Fee	
a. Socialized Housing	P 250.00/ha
b. Economic Housing	P 500.00/ha
2. Final Approval and Development Permit	
- Processing Fee	

a. Socialized	P 550.00/ha
b. Economic	P 1,100.00/ha
- Inspection Fee	
a. Socialized	P 300.00/ha
b. Economic	P 500.00/ha

*Facts already inspected for PALC application may not charged Inspection Fee.

3. Alteration Plan (affected areas only)	Same as Final Approval and Development Permit
4. Building Permit (floor area of housing unit)	P 5.00/sq. m

IV. APPROVAL OF INDUSTRIAL/COMMERCIAL SUBDIVISION

1. Preliminary Approval & Locational Clearance	P 450.00/ha.
- Inspection fee	P 1,100.00/ha. regardless of location
2. Final Approval and Development Permit	P 6,500.00/ha. regardless of location
- Inspection fee	P 1,000.00/ha. regardless of location

*Projects already inspected for PALC application may not be charged Inspection Fees.

3.Alteration of Plan (affected area only)	Same as Final Approval and Development Permit
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V. APPROVAL OF FARMLOT SUBDIVISION

1. Preliminary Approval & Locational Clearance	P 1,100.00/ha.
- Inspection fee	P 650.00/ha.
2. Final Approval and Development Permit	P 1,100.00/ha.
- Inspection fee	P 650.00/ha.

*Projects already inspected for PALC application may not be charged inspection fees

3. Alteration of Plan (affected area only)	Same Final Approval and Development Permit
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VI. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT COLUMBARIUM

1. Preliminary Approval & Locational Clearance	
a. Memorial Park	P 650.00/ha.
b. Cemeteries	P 650.00/ha.
c. Columbarium	P 2,500.00/ha.

- Inspection Fees	
a. Memorial Park	P 1,000.00/ha.
b. Cemeteries	P 500.00/ha.
c. Columbarium	P 12.00/sq. m of GFA.
2. Final Approval & Development Permit	
a. Memorial Park	P 2.00/sq. m
b. Cemeteries	P 2.00/sq. m
c. Columbarium	P 200.00/sq. m
- Inspection Fee	P 4.00/sq.m of GFA
	P 5.00/sq.m of Land Area

*Projects already inspected foe PALC application may not be charged

3. Alteration Fee	Same as Final Approval & Development Permit
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VII. Other Certifications:

A. Availability of records/public request Of copies/research works	P 200.00
B. Certification of no records on files	P 200.00
C. Certification of with or without clearance	P 200.00
D. Certified Xerox copy documents (report size)	
- Documents of Five (5) paged or less	P 30.00
- Every additional page	P 3.00
E. Photocopy of Documents	P 2.00
F. Approval of Simple Subdivision: (P.D. 957)	
1. For 1 st 500 sq.m.	P 500.00
For every additional sq.m.	P 0.50
2. Inspection Fee	P 350.00
H. Zoning Certification	
1. For Residential Lot	P 350.00
2. For Commercial Lot	P 550.00
3. For Industrial Lot	P 550.00
4. For Institutional Lot	P 550.00

Section 3M.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 3M.03. Accrual of Proceeds. The proceeds from Zoning/Locational and related fees shall accrue to the General Fund of this municipality.

Section 3M.04. Administrative Provision.

It shall be the duty of the Zoning Administrator or the duly designated local official to secure annually from HLURB pertinent rules and regulations required to

implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

ARTICLE N. PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALKS, ALLEYS, OR LANES, PATIOS, PLAZAS AND PLAYGROUNDS

Section 3N.01. Imposition of Fees. Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Mayor and pay a fee according to the following

	Amount of Fee
1.) For construction	
a.) Construction, shops, business or shows	P 20.00/sq. m. per week or fraction thereof
b.) More than one month to one year	80.00/sq. m. per mo.
c.) More than one year	120.00/sq. m. per mo.
d.) Benefit dance and coronation per day	20.00/sq. m. per day
2.) For wake and other charitable religious and educational purposes	Exempt but a permit must be secured
3.) Use of sidewalk	
a. Up to 20 sq .m. of sidewalk, per calendar month	250.00
b. Every sq. m. of fraction thereof in excess of 20 sq. m per calendar month	15.00

schedule:

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

Section 3N.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

Section 3N.03. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

ARTICLE O. PERMIT FEE ON OCCUPATION/CALLING NOT REQUIRING GOVERNMENT EXAMINATION

Working Permit Fee	Amount of Fee per Annum
a. On employees and workers in generally considered “offensive	200.00

and dangerous” business establishments (gasoline station, firecrackers factory)	
b. On employees and workers in commercial establishments who cater or attend the daily needs of the inquiring or paying public	200.00
c. On employees and workers in food or eatery establishment	200.00
d. On employees and workers in night or night and day establishment	200.00
e. All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, painter, musician, pianist, photographer, (itinerant), professional boxer, private ballistic expert, rig diver (cochero), taxi driver, dancer, stage performer, salesgirl, sculptor, waiter or waitress, welder and other similar occupations not mentioned above.	200.00

Section 30.01. Imposition of Fees. There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Section 30.02. Exemption. All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 30.03. Person Governed. The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor’s Permit prescribed herewith;

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

services; elevator and escalator services; funeral parlors; janitorial services; junk shop; hardware; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.

- a. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (2) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
 - (3) Employees and workers in food or eatery establishments such as but not limited to the following:
 - a. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 - b. Stallholders, employees and workers in public markets;
 - c. Peddlers of cook or uncooked foods;
 - d. All other food peddlers, including peddlers of seasonal merchandise.
 - (4) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

(5) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

Section 30.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 30.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-Five Percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 30.06. Administrative Provisions

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

ARTICLE P. PERMIT FEE ON FILM-MAKING & VIDEO TAPE COVERAGE

Section 3P.01. Imposition of Fees. There shall be collected the following Permit Fee from any person who shall go on location-filming & Video tape coverage within the territorial jurisdiction of this municipality.

Rate of Fee Per Filming/Coverage (for transient)	
a.) Commercial Movies	P 1,000.00
b.) Commercial Advertisements	800.00
c.) Documentary Film	600.00
d.) Videotape Coverage	600.00

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

Section 3P.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit *seven (7)* days before location-filming is commenced.

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

ARTICLE Q. PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

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

	Amount of Fee
1. Conference, meetings, rallies, and demonstrations	
a.) Inside building or halls	200.00
b.) Outdoors, in parks, plazas, roads, streets	500.00
2. Benefit Dance	
Covered Court	500.00
Barangay	200.00
3. Stage presentation	
a.) Stage shows and vaudeville	200.00
b.) Drama	200.00
c.) Cultural and fashion shows	200.00
d.) Other presentation	200.00
4. Other activities	
a.) Beauty and popularity contest	200.00
b.) Races	200.00
c.) Athletic competition/games	200.00
d. Bingo socials	200.00
5. Other group activities	200.00

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

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

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

ARTICLE R. PERMIT FEE ON CIRCUS AND OTHER PARADES

Section 3R.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of **P150.00** per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

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

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

Section 3R.04. Surcharge for Late Payment. Failure to pay the tax prescribed in this article within the time required shall subject the taxpayers to a surcharge of Twenty-Five Percent (25%) of the original amount of the tax due such surcharge to be paid at the same time and in the same manner as the tax due.

Section 3R.05. Administrative Provisions

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

CHAPTER IV. SERVICE FEES

ARTICLE A. SECRETARY'S FEES

	Amount of Fee
(a) For every page or fraction thereof typewritten/computerized (not including the certificate and notation)	P 50.00/page
(b) For certifying the official act of a municipal judge or other judicial certificate, clearance, affidavit, Municipal Mayor, Municipal Treasurer, Municipal Assessor, Municipal Secretary, or MPDC, Municipal Engineer, Local Civil Registry and other Municipal Officials	
All kinds of certification	50.00
Mayor's Clearance for Job Application	50.00
Affidavit Fee:	
Scholarship	50.00
Affidavit of Loss and Others	100.00
(c) For certified true copies of any paper, record, decree, judgment of entry of which of any person is entitled to	

demand and receive a copy (in connection with judicial proceedings) for each page	50.00
(d) For administering oaths, per document	100.00
(e) Tax Clearance	50.00/lot

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

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

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

ARTICLE B. LOCAL CIVIL REGISTRY FEES

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

	Amount of Fee
(a) Marriage Fees:	
1. Application for marriage license	
1.a) For application where applicants are both residents of the municipality	P 200.00
1.b) For application when one of the applicants is a non-resident	300.00
1.c) For application when one of the applicants is a foreigner	500.00
2. Marriage License Fee	50.00
3. Service Fee	50.00
4. Pre-Marriage Counseling	200.00
5. Affidavit Fee (Article 34 of LCR)	200.00
6. Parental Consent/Advice	50.00
(b) Solemnization Fee:	200.00
(c) Documentation fee for illegitimate children to use surname of father (AUSF):	200.00
(d) Certified Photocopy/Transcription copy of all Civil Registry files:	50.00
(e) For the registration of documents and certified copies of documents on file in the Office of the Local Civil Registrar:	
1. Legitimation	200.00
2. Adoption	500.00
3. Annulment	500.00
4. Legal Separation	500.00
5. Naturalization	500.00
6. Late Registration of all Vital Events (B,M,D)	200.00
7. Other legal documentation for record purposes	300.00

[According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change

of first name or nickname without the need of a judicial order, the Municipal Civil Registrar is unauthorized to collect from every petitioner the following rates of filing fees:

- For the correction of clerical error:**
- a. With Certificate of Indigency** - **no fee**
 - b. Without certification** - **P 1, 000.00**

- For the change of first name:**
- a. With Certificate of Indigency** - **no fee**
 - b. Without certification** - **P 3, 000.00**

	Amount of Fee
(f) Burial Fees:	
1. Burial Permit Fee	P 50.00
2. Fee for Exhumation of Cadaver	200.00
3. Transfer Permit Fee of Cadaver Outside the Municipality	50.00
4. Transfer of Remains, Bones, Ashes to other Countries and Vice-versa	200.00

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

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- (c) Burial permit of a pauper, per recommendation of the Municipal Mayor.
- (d) No fees shall be collected for registration of births, and deaths provided the same are reported in accordance with the reglementary period as provided in the preceding section.

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

Section 4B.04. Imposing Administrative Fines. For delayed declaration of births, deaths and marriage and providing penalty thereof, there shall be imposed for delayed declaration of births, deaths, and marriage, an administrative fine in the following schedule:

All delayed registration of all vital documents P 200.00

Section 4B.05. Declaration of Births, Deaths and Marriage. It shall be registered and recorded in accordance with the Civil Registry Law, otherwise known as Act. No. 3753 and the delay of such declaration shall be counted after the lapse of the following period.

Live Birth 30 days
Death 48 hours

Fetal Death	48 hours
Marriage	15 days

Section 4B.06. Place of Payment. It shall be the duty of the Municipal Treasurer to receive and collect administrative fine as provided for in this ordinance.

Section 4B.07. Administrative Provisions. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Persons incharged with the duty of reporting to the Local Civil Registrar, the facts of births, deaths and marriage in accordance with the Civil Registry Law otherwise known as Act No. 3753, who fails to perform their duties shall be reported with the Local Civil Registrar this municipality, to the Fiscal of the Province for proper action and prosecution for violation of the Civil Registry Law.

The following persons are charged with the duty of reporting the facts of births, deaths and marriage etc.

For birth: in the following order – (Rule 12, Adm. Order No. 3 dated November 4, 1942 of the Civil Registrar General)

- 1. Physician in attendance of birth;
- 2. Midwife (Nurse) in attendance of birth;
- 3. Either parent of the new-born child.

For death: in the following order (Rule 25, Adm. No. 3 dated November 4, 1942 of the Civil Registrar General)

- 1. Physician who attended the deceased;
- 2. Member of the family of the deceased;
- 3. Mayor;
- 4. Secretary;
- 5. Councilor or SB Member

For Marriages:

- 1. All persons authorized to solemnize marriage in accordance with law.

Section 4B.8. Batch Request System (BREQS)

Birth/Marriage/Death	-	P 200.00 for residents
	-	210.00 for non-residents
CENOMAR	-	P 255.00 for residents
	-	260.00 for non-residents

Section 4B.9. Security Paper (SECPA)

Birth/Marriage/Death	-	P 100.00
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ARTICLE C. POLICE CLEARANCES FEES

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

	Amount of Fee
1. Police Clearance	
Abroad	P 200.00
Local	75.00
2. Police Blotter	50.00
3. Certifications	50.00

Section 4C.02. Municipal Traffic Violation Fees (Excerpt from Municipal Ordinance 2007-003-5-1)

Violations	Amount of Fee
Out of Route	P 800.00
Driving without License	500.00
Reckless Driving	350.00
Overloading	350.00
Arrogance	350.00
Failure to Convey Passengers to Destination	500.00
Other Violations	200.00

Any traffic violation occurred in the Municipality of Tigbauan not covered by Municipal Ordinances should be referred to RA 4136 for its penalty. Payment shall be made at the Municipal Treasurer’s Office.

Section 4C.03. Time of Payment. The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for Police Clearance Certificate.

ARTICLE D. SANITARY INSPECTION FEE

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

	Amount of Tax per Annum
On all business establishment whose operations require a Mayor’s Permit	100.00

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

Section 4D.03. Administrative Provisions

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

ARTICLE E. SERVICE FEES FOR HEALTH EXAMINATION AND
LABORATORY FEES

Section 4E.01. Definition

Municipal Birthing Clinic – refers to a place in the Rural Health Unit to the deliveries of normal full-term pregnancies.

Section 4E.02. Imposition of Fees

	Regular	Students	Senior Citizen	Brgy. Officials	Indigents
	Resident				
HEALTH CERTIFICATE					
1. Medical Certificate					
Resident	30.00	25.00	25.00	25.00	25.00
Non- Resident	50.00				
2. Medico-legal Certificate					
a. Autopsy Report	500.00				
b. Living Case Report	300.00				
CERTIFICATION FEE					
Sanitary Permit	100.00				
Drinking Water Clearance	50.00				
Potability Clearance	50.00				
LABORATORY FEES					
CBC	60.00	60.00	50.00	Free	Free
Platelet Det.	50.00	40.00	40.00	Free	Free
CBC Platelet	110.00	75.00	50.00	Free	Free
Hemoglobin/Hct det.	50.00	40.00	40.00	Free	Free
Urinalysis	30.00	25.00	25.00	Free	Free
Stool Examination	25.00	25.00	20.00	Free	Free
RBS	60.00	50.00	50.00	Free	Free
ECG	200.00				
DOTS					

Sputum Examination	50.00	free for DOTS patient			
Sputum Cups	3cups/ P10.00				
MEDICAL SERVICES					
1. Medical Consultation: (including prenatal)	Free	Free	Free	Free	Free
Municipal Birthing Clinic (Normal Deliveries)	1,500.00				
Dressing of wounds	Free	Free	Free	Free	Free
Suturing of wounds	Free				
Tetanus Toxoid Injection	20.00	20.00	20.00	20.00	Free
Circumcision (Service Fee)	100.00				
Immunization	Free				
IUD Insertion	50.00				
Pulmo-Aide Inhalation	20.00				
2. Dental Services:					
Extraction	100.00				
AMBULANCE FEE					
Tigbauan - RPTMH, Guimbal	150.00				
Tigbauan - Iloilo City	400.00				
RPTMH, Guimbal – Iloilo					
a.) Resident of Tigbauan	500.00				
b.) Non-resident of Tigbauan	600.00				
Destination over those specified above	20.00/ km.				

Note: *All laboratory fees have been amended already last 2007, ambulance fees as of 2006, and service for the maintenance of the Municipal Birthing Clinic as per Municipal Ordinance 2008-011, an Ordinance amending Municipal Ordinance No. 2006-005.

Section 4E.03. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4E.04. Exemptions. All barangay officials are exempted.

Section 4E.05. Administrative Provisions

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
 4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
 5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4E.06. Penalty. A fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

ARTICLE F. ASSESSOR’S ANNOTATION AND CERTIFICATION FEE

Section 4F.01. Imposition Fees. There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessor’s Office, the following fees:

	Amount of Fee
(a) Certified True Copy of Tax Declaration	P 50.00
(b) Transfer Fee per Transfer of Tax Declaration	50.00
(c) Segregation Fee per Segregation of Area per Lot	50.00
(d) Verification Fee for any purpose except payment of taxes	50.00
(e) Certification Fee	50.00
(f) Sketch Plan /Vicinity Map Standard size	100.00
(g) Certified True Copies of Assessment Records	50.00
(h) Certified Photocopy of Assessment Records	50.00
(i) Inspection fee (Assessment of real property)	75.00
(j) Annotation of Mortgage, Cancellation and Bonds	50.00

Section 4F.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer's Office at the time of the request, written or otherwise, before the request is granted.

ARTICLE G. DOG REGISTRATION FEE

Section 4G.01. Imposition of Fees. The dog owner shall pay a Registration Fee of Php100.00 per dog while dog breeder will pay Php200.00 per dog, which shall also cover the cost of the dog tag and Anti-Rabies Vaccination. The registration issued shall be valid for 1 year from the last day of the month of issuance. A renewal vaccination shall validate the registration 1 year from the previous date of registration.

Section 4G.02. Time of Payment. The owner or keeper of any dog within the municipality shall secure from the BRCCC or its designated authority a Certificate of Registration of such dog every first quarter of the year. Unregistered dog acquired or moved into the barangay must be registered immediately upon entry to the barangay.

Upon registration, the owner shall be provided with a Certificate of Vaccination for the dog and a distinguishing collar tag as proof of vaccination which include the following information:

- a. Owner's name, address and telephone number if any;
- b. Registration date;
- c. Rabies Vaccination Code/Tag Number(coding system shall be dependent of the agreement of the MRCCC);
- d. Description of dog (color, sex, markings, age, name, species and breed if any);
- e. Dates of vaccination and vaccine expiration (if any);
- f. Vaccine producer or manufacturer;
- g. Veterinarian's/Vaccinator's signature;
- h. Veterinarian's License Number/ Vaccinator's address.

Section 4G.03. Collection Sharing Fee. Payment of registration or licensing fee could be done at the barangay level, through it's Treasurer, in which case, a sharing scheme of 45:45:10 shall be followed. (45% shall go to the Barangay Fund, 45% shall go to the Municipal Treasury and 10% shall go to the Provincial Treasury).

Section 4G.04. Issuance of Official Receipt. The Barangay Treasurer shall issue the owner of the dog an official receipt upon full payment of registration fee for every vaccinated and registered dog.

Section 4G.05. Remittance of Collections For Dog Registration. All collection for the dog registration by the Barangay Treasurer in every barangay shall be remitted to the Municipal Treasurer during office hours not later than 1 day after the collection was made as based on the official receipts disposed and/ or issued.

Section 4G.06. Penalty Clause (Pursuant to RA 9482). Dog owners who fail or refuse to have their dog registered and immunized against rabies shall be punished by a fine of Five Hundred Pesos (P 500.00) per dog.

Section 4G.07. Administrative Provision. The Municipal Treasurer shall keep a registry book of all registered dogs describing the same by name, color, breed and sex, including the name of and address of the owner or keeper.

ARTICLE H. REGISTRATION AND TRANSFER FEES ON LARGE CATTLE,
POULTRY AND OTHER ANIMALS

Section 4H.01. Definition.

“Large Cattle” includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the Bovine Family.

Section 4H.02. Imposition of Fees. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee
A.) For Certificate of Ownership or any Certification	P 100.00
B.) For Certificate of Transfer	100.00
C.) For Registration of Private Brand	100.00
D.) Permit to Transport	
a.) Large Animals	
1. Carabao, cattle, horse	
1 st head	100.00
In excess of one head	50.00/head
b.) Small Domesticated Animals	
1. Goats	
1-10 heads	30.00
In excess of 10 heads	10.00/head
2. Swine	
1-10 heads	50.00/head
In excess of 10 heads	20.00/head
3. Dogs, cats and other small pet animals	20.00/head
c.)Poultry	
1.) Day old chicks/gooseling/ ducklings and other young poultry	
1-500 heads	20.00/head
In excess of 500 heads	0.50/head
2.) Adult chickens, ducks, geese, turkey and other domesticated fowls except gamefowls	
1-9 heads	20.00/head
In excess of 9 heads	2.00/head
3.) Dressed chicken	
1-20 heads	20.00/head
In excess of 20 heads	1.00/head
4.) Hatching/table eggs (fresh/sealed balut)	
1-1,000 eggs	20.00/head
Per 1,000 eggs in excess of 1,000 eggs	2.00/head
d.) Gamefowls	
Fighting cocks, stags, bullstags	
1-4 heads	20.00/head
In excess of 4 heads	5.00/head

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

[It is recommended that a minimum fee of P100.00 should be imposed for the Certificate of Ownership and Certificate of Transfer, the difference between the face value of the certificate and P100.00 to be acknowledged by an official receipt.]

Section 4H.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.

Transport fee shall be paid to the Municipal Treasurer's Office and the Municipal Agriculturist will issue the authority to transport.

Section 4H.04. Surcharge for Late Payment. Failure of the owner to pay the tax 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 tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 4H.05. Administrative Provisions

- a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- b) The **ownership** of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the Certificate of Ownership issued to the owner of the large cattle.
- c) The **transfer** of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original Certificate of Ownership with the name of the municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original Certificate of Ownership and Certificate of Transfer and such other documents that show title to the owner.

Before the issuance of authority to transport the animal/poultry owner will submit Certificate of Ownership and official receipt.

Section 4H.06. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

ARTICLE I. RESEARCH/SERVICE FEE (50% DISCOUNT FOR STUDENTS)

Section 4I.01. Imposition Fees. There shall be collected the following research/service fee from every person requesting for the ff:

	Amount of Fee
1. Photocopy (Maps: Subdivision/Condominium Plans, Presentation Plan)	P 250.00

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

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

ARTICLE J. FIRE CODE FEE

Section 4J.01. Imposition of Fees. There shall be charges to all applicants for all businesses, Building/House Occupancy and Electrical Permit application in the amount equivalent to Ten (10%) percent of the total fees charged by the Municipality of Tigbauan in the application of such Business, Building/House Occupancy and Electrical Permits and Licenses.

A local Fire Inspection Fee in a uniform amount of TWO HUNDRED PESOS (P200.00) shall be charged per application of Business, Building/House Occupancy and Electrical Permit and License for the effective implementation of the Fire Code of the Philippines (PD 1185) and the provision of necessary safety measures of the Municipality.

Permit	Fire Code Fee	Inspection Fee	Local Fire Maintenance and Monitoring Fee
Electrical	10% of all local fees	P 200.00	
Business	10% of all local fees	P 200.00	10% of all local fees
Building	0.1% of total cost of project	P 200.00	10% of all local fees
Occupancy	10% of local occupancy fees	P 200.00	10% of all local fees

Section 4J.02. Surcharge for Late Payment. A surcharge in the amount equivalent to Ten (10%) of the local Fire Fee shall be collected from the applicant for failure to submit and pay its proper permit application within the prescribed period stated herein.

Section 4J.03. Penalty. Any person, establishment, or entity found violating shall be meted out an administrative fine of at least One Thousand Pesos (P1,000.00) to a maximum of Two Thousand Five Hundred Pesos (P2,500.00) or the automatic cancellation, revocation or the temporary suspension of its Mayor’s Permit to operate or both.

ARTICLE K. SERVICE CHARGE FOR GARBAGE COLLECTION

Section 4K.01. Imposition of Fees. There shall be collected from every owner or operator of a business establishment an annual Garbage Fee in accordance with the following schedule:

	Amount of Fee
A. Manufacturers of any article of commerce, including brewers, distillers, re-packers and compounders of liquors, distilled spirits and/or wines:	
1. Not more than 100 sq. m.	P 500.00
2. More than 100 sq. m.	1,000.00
B. Importers and exporters:	500.00
C. Retailers, dealers, independent wholesalers and distributors of any article of commerce:	
Businesses Located in Public Market	
1. Sari-sari store	100.00
2. Groceries	150.00
3. Supermarkets	350.00
4. Bazaars and department stores	500.00
5. Drugstores	200.00
6. Peddlers	100.00
7. Others	150.00
Businesses Not Located in Public Market	
1. Sari-sari store	50.00
2. Groceries	150.00
3. Supermarkets	350.00
4. Bazaars and department stores	500.00
5. Drugstores	200.00
6. Others	150.00
D. On eating places like café, cafeterias, restaurants and other similar establishment:	
a. Not more than 50 sq. m.	200.00
b. More than 50 sq .m.	250.00
E. On business principally rendering services:	100.00
F. On amusement places:	300.00
G. On financing institutions like banks, insurances, companies:	500.00
H. On lodging and living establishment, like apartment, condominium, boarding houses, hotels and motels:	
1. Not more than 100 sq. m.	250.00
2. More than 100 sq. m.	350.00
I. On barbers, tailors/ dress shops:	100.00
J. Movie house, service stations:	
a. Not more than 10 sq .m.	200.00
b. More than 10 sq. m.	300.00

K. On private detective and security agencies:	200.00
L. On rice mills and corn mills:	500.00
M. Other business establishment not mentioned above:	100.00
N. Private houses:	300.00
O. Hospitals, Clinics, Laboratories and similar businesses:	
a. Not more than 10 sq. .m	500.00
b. More than 10 sq. m.	1,000.00
P. Other Businesses not mentioned above:	300.00

Section 4K.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the 20th day of January or upon the application/renewal of the business permit or peddlers permit for issuance of Environmental Clearance.

Section 4K.03. Surcharge for Late Payment. Failure to pay the tax 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 tax due such surcharge to be paid at the same time and in the same manner as the tax due.

Section 4K.04. Administrative Provisions

- (a) For purposes of the imposition, the area of garbage collection shall only be within the business area of the town proper and Tigbauan Public Market for residual wastes collection can be done at designated material recovery facilities (MRF) within area of operations.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle properly covered, which shall be placed in front of his establishment before the time of garbage collection but has to be segregated as bio-degradable and non-biodegradable.
- (c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

ARTICLE L. ENVIRONMENTAL FEE

Section 4L.01. Imposition of Fee. There shall be collected from every tourist (local or foreign) or guest an Environmental Fee in the amount of Two Hundred Pesos (P200.00) for their conduct, observation and study on the Ecological Solid Waste Management (ESWM) of the Municipality of Tigbauan, Iloilo.

Section 4L.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer before ushering any tourist or guest to the controlled dumpsite and Material Recovery Facilities (MRFs) and give lectures and orientation on the implementation of its Ecological Solid Waste Management Program.

Section 4L.03. Penalty. Any violation of the provision of the Article shall be punished by a fine of Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00) or imprisonment of not less than Three (3) days but not more than Five (5) days, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE M. BIDDERS TENDERS AND BID DOCUMENTS FEES

Section 4M.01 Imposition of Fees. For regulatory purposes, and in accordance with Republic Act 9184, otherwise known as the Government Procurement Reform Act there shall be imposed by the Bids and Awards Committee (BAC), this LGU, fees on the issuance of bidders tenders and bid documents for the projects and the acquisition of goods and services, this municipality as hereunder provided:

Bidder’s Tender - For goods and services

	Amount of Fee
Below P 100,000.00	P 200.00
P 100,000.00 – 200,000.00	300.00
P 200,001.00 – 300,000.00	400.00
P 300,000.00 – 400,000.00	500.00
P 400,001.00 – 500,000.00	600.00
P 500,000.00 – 1M and above	2,000.00
P1,000,000.00 – 3M	5,000.00
P3M and above	½ of 1% or 0.005% of ABC

Bid Documents - For infrastructure and consultancy

Project Cost	Amount of Fee
	P 300.00
P 100,001.00 – 250,000.00	500.00
P 250,001.00 – 500,000.00	1,000.00
P 500,000.00 – 1 M	2,000.00
P 1,000,001.00 – 5 M	4,000.00
P 5,000,001.00 – 10 M	10,000.00
P 10,000,001.00 – 20 M	15,000.00
P 20,000,001.00 – 50 M	20,000.00
P 50,000,001.00 – 100 M	30,000.00
P 100,000,000.00 and above	40,000.00
Certification of photocopied documents	50.00/project or transaction
Certification as regards to eligibility to participate in bidding for goods, infrastructure and consultancy services	50.00/project or bidder

Annual Accreditation Fee for every supplier, payable on or before April 30 of every year in the amount of P500.00.

Section 4M.02. IN CASE OF PROTEST ON THE DECISIONS OF THE BAC – Decisions of the BAC may be protested by filing a verified position paper and paying a non-refundable Protest Fee of One Thousand Pesos (P1,000.00) or 1% of the Approved Budget Contract, whichever is higher.

Section 4M.03. All collections and receipts pertaining to the above fees shall be deposited in a Trust Fund specifically for the expenses of the Bids and Awards Committee.

Section 4M.04. For purposes of uniformity, the terms being used in this ordinance shall be the same as defined under Republic Act 9184 and its implementing rules and regulations.)

Section 4M.05. Time of Payment. The fees shall be paid to the Municipal Treasurer’s Office during the period of selling and availability of the bidding documents as scheduled in the Invitation to Bid (ITB) for every project. Certifications and other photocopied documents shall be paid to the Municipal Treasurer’s Office before it can be issued to the suppliers and clients upon their request.

CHAPTER V. MUNICIPAL FEES AND CHARGES

ARTICLE A. MARKET FEES AND CHARGES

Section 5A.01. Definitions

- 1) **Public Market** - refers to any place, building or structure of any kind designated as such by the Sangguniang Bayan of the Municipality of Tigbauan, Province of Iloilo, except public streets, plazas, parks and the like.
- 2) **Market Premises** - refers to any open space in the market compound, part of the market lot consisting of bare transient vendors especially during market days.
- 3) **Stall** - refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- 4) **Tax** - means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting government needs.
- 5) **Registration Fee** - an amount payable only once by an entity prior to its engaging in a business.
- 6) **License** - an amount payable on or before a certain period of time which is a prerequisite prior to engaging in business or operation during a particular year.
- 7) **License or permit** - is 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.
- 8) **Revenue** - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- 9) **Rental** - means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.

- 10) **Business** - means commercial activity customarily engaged in, as a means of livelihood and typically involving some independence of judgment and power of decisions.
- 11) **Capital** - signifies the actual state, whether in money or property owned by an individual or corporation; it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes to a receiver.
- 12) **Distributor** - a middle man who on their own or in behalf of the manufacturers acts as marketing or distributing outlet either in exclusive basis or non--exclusive basis on certain territorial limit or area.
- 13) **Resident** - refers to natural persons who have their habitual residence in the Municipality of Tigbauan, Province of Iloilo, where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provisions creating or recognizing them fixes their residence in the Municipality of Tigbauan, Province of Iloilo. In the absence of such law, juridical persons are residents of Municipality of Tigbauan, Province of Iloilo upon their legal representation as established by the exercise of their principal functions.
- 14) **Services** - means the duties, works or functions performed or discharged by a government office, or by a private person contracted by the government, as the case maybe.
- 15) **Stockbroker** - includes all persons whose business is, for themselves as such brokers or for other brokers, to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes or other securities; but does not include underwriters for one or more investment companies and defined in the Investment Company Acts.

Section 5A.02. Market Administration

Market Administration - the Municipal Mayor shall exercise direct and immediate supervision, administration and control over public market and the personnel thereof excluding those whose duties concern the maintenance and upkeep of the markets and its premises in accordance with the following provisions and other pertinent rules and regulations; except

- (a) Maintenance of health and sanitation shall be under the control and supervision of the Municipal Health Officer who shall enforce the pertinent provision of the Sanitation Code of the Philippines and Municipal Health and Sanitation Ordinances;
- (b) Maintenance of peace and order shall be under the direct control and supervision of the Chief of Police – Tigbauan Police Station.

Administration, Control & Supervision

- (a) The administration and supervision of the collection activities in the Municipal Market & Slaughterhouse shall be under the Municipal Treasurer;
- (b) The standardization, classification and/or grouping or regrouping of merchandise to be sold in the stalls, kiosks, spaces, etc., and the direction, control and supervision of the Administrator, who is the Chief Market and Slaughterhouse Division shall be under the Municipal Mayor's Office;
- (c) The Market-in-Charge, Market Inspectors and other Market Personnel are hereby vested in the Municipal Mayor including those pertaining to the administrative control of personnel of other departments and offices as provided in the adjudication, assignment, re-assignment or allocation of Market Committee as hereinafter provided.

Duties of the Administrator or Chief Market and Slaughterhouse Division - There shall be an administrator or Chief Market & Slaughterhouse Division and

shall under the direct control, supervision and direction of the Municipal Mayor. They shall exercise supervision of the public markets and slaughterhouses in the Municipality of Tigbauan. The Municipal Mayor, thru the Chief Market and Slaughterhouse Division, shall detail for duty in the public market of the Municipality of Tigbauan such personnel from the Office of the Municipal Mayor as maybe necessary to carry out functions incumbent upon him and for this purpose they shall be vested with the power to enforce the provisions of this code and of all other ordinances, resolutions, rules and regulations, governing the operations of public market and slaughterhouse, and by virtue hereof, all market personnel are required to obey the directions of the Municipal Mayor or his designated personnel except the personnel under the Municipal Engineer, the Municipal Health Officer and PNP.

Only regular employees of the Office of the Municipal Treasurer maybe assigned or designated collectors in the public market and slaughterhouse of the Municipality.

For the purpose of this Section, "Regular Employees" are those employees who were extended a permanent appointment duly attested by the Civil Service.

Market-in-Charge and other Market Personnel - The Municipal Mayor shall assign a Market-in-Charge for the Public Market and he shall be the custodian of all properties belonging to the Office of the Municipal Mayor, Municipal Treasurer and Market & Slaughterhouse Division. The Chief Market and Slaughterhouse Division, shall have supervision and control over all subordinate market employees who are assigned to the market where he is In-Charge. He shall see to it that the stallholders are provided with the corresponding official receipts or cash tickets, evidencing payment of the stalls occupied by them.

In no case shall any person be assigned or maybe designated as Market-in-Charge of any of the municipal public market or the slaughterhouse, unless he is a career employee of the Office of the Municipal Mayor.

Previous Authority of the Municipal Mayor - No person shall sell or offer for sale any article or merchandise in the public markets or in any market stall, space or kiosk without having been previously authorized by the Municipal Mayor or his representative.

Duty of Market Stallholders or Occupants - shall be the duty of the market stallholders, occupants of spaces or kiosks to exhibit in public view their cash tickets or official receipts to facilitate inspection by the Municipal Treasurer or his authorized representatives.

Checking of Cash Tickets - The Municipal Mayor shall assign in the public market or in any market or slaughterhouse in this municipality, a cash ticket checker who shall see to it that no unofficial tickets shall be sold or issued to the stallholders or vendors in payment of goods or merchandise. Such ticket issued shall be broken into halves, one half (1/2) is to be deposited by the government and the other half to be displayed in their stores or tables or deposited in the box owned by the stallholders or vendors.

Prohibition to Throw Garbage - It is prohibited to throw garbage, refuse or waste materials other than in the trash bag or garbage cans provided for the purpose. In case responsibility cannot be ascertained for unlawfully throwing such garbage, the occupant of the nearest stall, space or kiosks shall be required to deposit the same in the garbage.

Unlawful Deposit and Manufacture - It shall be unlawful to deposit or manufacture any kind of article or maintain pens for domestic fowls, pigs and other animals within the premises of the public market.

Unlawful Cooking - It shall be unlawful to cook any food or commodity within the public market except in kiosks for carinderia, cafeteria or places for batchoy which are permitted to enter the public market.

Bicycles Not Permitted - Bicycles, carts, caritos and any other kind of conveyance or vehicles shall not be permitted to enter the public market.

Prohibition on Sale - No person shall sell or offer for sale fruits, legumes, fish, domestic fowls, eggs, meat and native delicacies or "Chucherias" outside of the public markets, or within a distance of 100 meters from the market premises, unless the said articles or merchandise are being sold in private buildings, or except those that are allowed by the municipal ordinance or resolution.

Prohibition on Passage Ways - No person shall peddle, sell or offer for sale articles or merchandise in the passage ways of public market which are intended for the people to pass along one section of the market to another.

Prohibition as Dwelling Place - No person shall be permitted to pass the night in the public markets nor shall any part of the public market be used as a dwelling place.

Orderliness - All provisions, merchandise, goods or articles offered for sale in the market shall be so arranged as not to protrude; that no portion of the alleys, shall be obstructed, and that floorstands, stalls and all other places or things used for exposing the same can be easily and perfectly cleaned. All merchandise, and all other places or things shall be placed in such manner as the Municipal Mayor or his authorized deputy or Health Officer may direct.

Exhibition of Goods - Whenever any article shall be exhibited in any public market, as if the same were for sale or not, such exhibition shall be held and construed as exposure of the same for sale and offer to sell within the meaning of this Code.

Assignment to Section - Vendors shall be assigned to sections, according to the nature of the articles, intended for sale, and any attempt to occupy any stall for any purpose other than that for which it was specifically assigned, shall render void any privileges granted the stallholders. Helpers and vendors or sellers in public market shall at all times treat market customers or purchasers with courtesy. Violation of this requirement shall be dealt with by competent authorities as the facts and circumstances of each case may warrant.

Definition of the Term Meat - The term "meat" as herein used refers to fresh meat from cow, carabao, goat, sheep and swine killed in the Municipal Slaughterhouse.

Disqualification - Should a stallholder be ejected from his stall for cause, as provided for in this Code, he shall be disqualified from the lease of said stall or any other stall in any public market of the Municipality for the a period of one year.

Nuisance - All articles displayed in any public market in violation of any provisions of this Code or any rules and regulations related to the management of the Municipal Markets or enterprise shall be deemed a nuisance, and it shall be the duty of the Municipal Mayor or his subordinates or his authorized deputy to take

custody of the same. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned to the owner upon the payment of actual expenses incurred in their safekeeping, unless they were so deteriorated as to constitute a menace to public health, in which case, they shall be disposed of in the manner directed by the Municipal Health Officer who may also, in his discretion, cause the criminal prosecution of the guilty party, or warn him merely against future violation. If the articles have not deteriorated and are not claimed within the period of time fixed, said articles shall be sold at public auction and the proceeds hereof, disposed of in accordance with law.

Loafing, Loitering and Begging Not Permitted - No person not having lawful business in or about any public market shall idly sit, lounge, walk or lie in or about the premises of the same nor shall any person beg, or solicit alms in or about any public market.

Signboards - All meat vendors shall hang signboards showing the kind of meat they are selling or offering for sale. No other kind of meat shall be placed under signboard other than shown thereon. The Municipal Veterinarian or his authorized representative shall see to it that the provisions of this Ordinance relative to the rules and regulations of the National Meat Inspection Commission are complied with strictly.

Obstruction - No person shall annoy or obstruct market employees in the discharge of their duties; nor shall any person sit or lie on any market stall or table, gamble or play in the market premises.

Stray Animals - No dogs or other animals shall be left stray in the public market and the Municipal Mayor thru his subordinates or authorized deputy are hereby empowered to catch such stray animals and to impound them in the Municipal Pound for disposition as in the case of other animals impounded therein.

Losses or Damages - The Municipality of Tigbauan shall not be responsible to stallholder for any losses or damages which said stallholders may incur in public market, is, by reason of fire, theft, or other cause, and any merchandise or property left in the public market during the hours the public markets are closed, shall be the duty of the Municipal Mayor or thru his subordinates or authorized deputy to exercise reasonable diligence and care to prevent loss of private and public property therein, and may, for this purpose, apprehend and turn over to the police any person or persons committing any offense in the public market.

Risks of Market Occupants - The Municipality of Tigbauan shall not be held responsible for any damage or loss of articles or merchandise in the public market that may be occasioned by fire, theft, or other causes, and all such articles and merchandise deposited therein during the time the market is closed, shall be at the risk of the market occupants; provided, however, that it shall be the duty of the policeman detailed thereat as guards to take such precaution as maybe necessary to prevent any damage or loss to private property.

Section 5A.03. Maintenance of Public Market

General Maintenance of Public Market

- a) The public market shall be adequately lighted and ventilated. The ground surface shall be properly drained and paved, and all stands, stalls, booths and markets fixtures and buildings shall be constructed in accordance with the necessary plans and specifications recommended by the Market-in-Charge or Treasurer and the Municipal Health Officer duly approved by the Municipal Engineer and the Municipal Mayor.

- b) The lighting system, including regular meter reading, for all stalls shall be directly connected individually with ILECO 1(Iloilo Electric Cooperative I) and in no case shall the Municipality of Tigbauan be held liable for any unpaid electric bill of any stallholder.
- c) All electrical connections for market alleys, passage ways, and municipal offices shall be by separate connection and meter which shall be the responsibility of the Municipal Government.
- d) Any vendor and occupant of market stall or kiosk who desires to have electric light installation for his or her kiosk or stall shall furnish the materials and labor and that the installation shall be under the direct supervision and approval of the Municipal Engineer.
- e) It shall be absolutely prohibited, except in the case when the electric light fails, for any vendor or occupant of kiosk, stall or market space to use any other kind of light except that which is furnished by the ILECO 1 (Iloilo Electric Cooperative I).m

Sanitary Maintenance - The provision of sanitary regulations provided in the following sections and those which shall be promulgated by the Municipal Health Officer duly approved by the Sangguniang Bayan of the Municipality of Tigbauan, Province of Iloilo for the sanitary maintenance of the public market shall apply to public market, the slaughterhouse and other public enterprise in this Municipality.

- a) No stallholders or any other persons shall place refuse/garbage on the floor, stalls or any place other than the garbage receptacles, containers or trash bags provided for the purpose.
- b) Each stallholder/occupant of any stall in the Tigbauan Public Market shall provide themselves with a garbage receptacle, container or trash bag and that the cleaning of markets stall including the floor spaces thereof and all appurtenances thereto shall be done by the stallholders and their helpers during market hours. All waste materials, garbage and refuse shall be placed by them in the garbage receptacles, containers or trash bags provided in the preceding section without prejudice to the Municipality providing sufficient numbers of laborers who shall be charged with proper cleaning of the public market under the immediate direction and responsibility of the Municipal Mayor thru his subordinates or authorized deputies who shall see to it that the markets are maintained in clean and sanitary condition. All activities incident to the cleaning of stalls as herein provided shall be under the direction and supervision of the Market-in-Charge.
- c) No shanty or structure in the nature of an independent room shall be permitted to be put up or constructed in or about the public market other than building authorized for offices of the market employees or other municipal purposes.

Water - The water consumption of each stallholder shall be their exclusive responsibility. In no case shall the Municipal Government be held liable for any unpaid water bill of any stallholder. Provided, however, that the Municipality shall provide water for the necessary maintenance, sanitation and cleaning of public market, slaughterhouse and other public enterprises.

Sectioning/Division of Market Proper

- a) Every market shall be conveniently divided into sections according to the kinds of merchandise offered for sale, and the sale of merchandise pertaining to one section shall not be allowed in other sections: Provided, That the Municipal Mayor for the good of the public may grant temporary permit not to exceed thirty (30) days, to sell merchandise pertaining to one section into another section until after said public good shall have been satisfied, but the power to be exercised must be done with utmost prudence. Every stallholder

shall have at his own expense, a signboard which must be uniform in size and style, subject to the approval of the Municipal Mayor.

- b) The term "market stalls" used in this Ordinance shall be understood to apply to any allocated space or booth where merchandise is sold or offered for sale in any public market in the Municipality.
- c) No person shall alter, disfigure, and/or change the structure of any stall or market fixtures without written permission from the Municipal Mayor which application shall be coursed thru his authorized representative, the Chief of the Market and Slaughterhouse.
- d) For the purpose of this Section, the Public Market of Tigbauan shall be divided into the following sections:
 - 1. Fish Section – fresh fish, clams, oyster, lobster, shrimps, seaweeds and other sea foods or marine products
 - 2. Meat Section – fresh meat from cow, carabao, goat, sheep, pig, etc.
 - 3. Vegetables and Fruit Section – all kinds of vegetables and fruit and root crops
 - 4. Dry Goods Section – all kinds of textiles, ready-made dresses and apparel
 - 5. Groceries and Sari-sari Section – all kinds of groceries like biscuits, crackers, all kinds of cakes, butter, cheese, confectionaries, candies, canned goods and bottled goods, beverages, softdrinks, flour, rice oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, eggs, toilet articles, sausages, corn, mongo, starch, salt, soap and other household and food products including firewood and charcoal.
 - 6. Glasswares, Farm Implements Section – all kinds of farm implements such as harrow, linkaw, ropes, and the like. All kinds of kitchen utensils, floor mats, brooms, plastic products, glass products including household utensils made of clay
 - 7. Poultry Products Section – all chicken, ducks, birds, poultry meat including eggs
 - 8. Eateries and Cooked Foods Section – all kinds of cooked foods
 - 9. Rice Section
 - 10. Miscellaneous Section – This includes beauty parlors, tailoring dress shop, newspaper and magazine stand, radio and watch repair shops, office supplies and photo studios.

Section 5A.04. Legal Basis of Stall Rentals

As provided under Section 17 of RA 7160, economic enterprises owned by the LGUs in their proprietary capacity maybe sold, leased, encumbered or otherwise disposed of local ordinances passed by the local legislature concerned. Also Section 18 of RA 7160, covers the Revenue raising powers of local governments which shall include only the taxing power of LGUs and shares in national taxes including mineral taxes or impositions but also acquisition, development, leasing encumbrance, alienation or disposition of real property or personal property held by LGU's in their proprietary capacity, which acts may also be considered as revenue making. In view of the foregoing, LGU Tigbauan wishes to impose the following stall rentals in the BOT Building amounting to One Thousand Two Hundred Pesos (P1,200.00) per month.

Section 5A.05. Regulating the Alienation or Transfer of Stall Rights Granted to Private Individuals and/or Groups in Public Utilities Owned by the Municipal Government

Introduction

Pursuant to Section 447, Par. 3 (iii) of RA 7160 of the Local Government Code of 1991, the Sanguniang Bayan shall prescribe the terms and conditions under which public utilities owned by the municipality shall be operated by the Municipal Government or leased to private persons or entities, preferably cooperatives.

In the past, the Local Government Unit of Tigbauan for the purpose of uplifting the economic condition of the people, have granted market stall rights to private individuals and/or groups for free. However, while the operation of these stalls are subject to Contract Lease Agreement, parties between the LGU and the owner, the practice of selling or subleasing of the said rights to third parties for a much higher amount became common violation of the policy of the LGU Tigbauan. This Ordinance aims to stop this practice and penalize violators (whether in the Tigbauan Public Market or any facility or utility owned and operated by the municipal government in its [proprietary capacity) by providing measures/mechanics to strictly enforce the stipulation of the contract.

Section. 5A.06. Adjudication of Market Stalls

Notice of Vacancy. - Notice of vacancy of vacant or newly constructed stalls or booths shall be made by the Municipal Mayor for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicants to appraise the public of the fact that such stalls or booths 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. This notice of vacancy shall be written on the following form:

NOTICE

Notice is hereby given that Stall/Booth No. _____ Building or Pavillion No. _____ of the _____ Market is vacant or will be vacated on _____, 20____). Any person, 18 years of age or more and is not legally incapacitated, desiring to lease this stall/booth, shall file an application therefore on the prescribed form (copies may be obtained from the Office of the Municipal Mayor during office hours and before 12:00 o'clock noon of _____, 20____). In case there are more than one applicant, the award of the lease of the vacant stall/booth shall be determined thru drawing of lots to be conducted by the Municipal Mayor or his deputized representative or Market Committee. This stall/booth is found in the _____ Section and is intended for the sale of _____.

Municipal Mayor

- a. It shall be the duty of the Municipal Mayor thru his subordinate or authorize deputy to keep a register book showing the names and addresses of all applicants for vacant stalls or booths, the members and descriptions of the booth/stall applied for by them and the date and hour of the receipt by the Municipal Treasurer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

The application shall be substantially in the following form:

- b. Form of Application - The application shall be under oath. It shall be submitted to the concerned official or personnel, Office of the Municipal Mayor by the applicant either in person or through his or her attorney.

Official Form of Application:

APPLICATION TO LEASE MARKET STALL

Address / Date

The Municipal Mayor
Municipality of Tigbauan

Sir:

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 stall be leased to me in accordance with the market rules and regulations, I promise to hold the same under the following conditions.

- 1) That while I am occupying or leasing this stall, I shall at all times have my picture and that of my helper (s) conveniently framed and hug up conspicuously in the stall.
- 2) I shall keep the stall(s) at the times in good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing and those that may thereafter be promulgated.
- 3) I shall pay the corresponding rents for the booth or the rent for the stall(s) in the manner prescribed in the existing Market Code or Ordinance.
- 4) The business to be conducted in the stall(s) shall belong exclusively to me.
- 5) In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall(s) or booth(s), I shall promptly notify the market authorities of my absence, giving my reason(s) therefore.
- 6) I shall not sell or transfer my privilege to the stall (s) or booth(s) or otherwise permit another person to conduct business therein.
- 7) Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for the market authorities to cancel this contract and eject me summarily from occupancy of the stall.

Very Respectfully,

Applicant

TIN NO. _____

SUBSCRIBED AND SWORN to before me in the Municipality of Tigbauan, Province of Iloilo, Philippines, this _____ day of _____ 20____. Applicant - affiant exhibiting to me his/her Res. Cert. No. _____ issued on _____ issued at _____, Philippines.

Official Title

Registry Books for Applicants - It shall be the duty of the Municipal Mayor thru his subordinates or his authorized deputy to keep a register book showing the names and addresses of all applicants for the vacant stalls or booths, the numbers and descriptions of the booth/stall applied for by them and the date and hour of the receipt by the Treasurer to acknowledge receipt of the application setting forth therein the time and date of receipt.

Preference to the Filipino Applicants - Only citizens of the Republic of the Philippines who are not otherwise legally disqualified or incapacitated can lease market stalls, booth or kiosk in the public market of the Municipality of Tigbauan, Province of Iloilo.

Market Committee - There is hereby created in the Municipality of Tigbauan, Province of Iloilo, a Market Committee, whose duty is to conduct the opening of bids and the drawing of lots in connection with adjudication of vacant or newly constructed stalls or booths in the Municipal market as prescribed herein, and certify to the Municipal Mayor the results thereof.

Composition of Market Committee - The Committee shall be composed of the Municipal Mayor as Chairman, Municipal Vice Mayor as Vice Chairman, Municipal Treasurer or his authorized representative, a representative of the Sangguniang Bayan, who is the Chairman of the Committee on Market and Slaughterhouse, the Municipal Legal Officer (if there is any) or his representative and President, Market Vendors Association or his representative, as members. In case where the deliberation of the Market Committee results in a tie vote, the decision of the Municipal Mayor shall prevail. The Municipal Mayor shall execute and sign the lease contract in behalf of the Municipality for any stall awarded to the stallholder as approved by the Market Committee.

Mode of Adjudication of Stalls to Qualified Applicants - Applicants who are Filipino Citizens, shall have preference in the lease of public market stalls. If on the last day set for filing of application, there is no application from a Filipino Citizen, the posting of the Notice of Vacancy prescribed above shall be repeated for another ten (10) days period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be adjudicated to any alien applicant, who filed his application first. If there are several alien applicants, 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, adjudication of the stall shall be made thru the drawing of lots to be conducted by the Market Committee on the date and hour specified in the Notice. The result of the drawing of lots shall be reported immediately by the Committee to the Municipal Mayor for appropriate action.

Appeals - Any applicant who is not satisfied with the adjudication made by the Market Committee of the stall applied for may file with the Municipal Mayor's Office address to the Municipal Mayor an appeal within fifteen(15) days from the date of the adjudication thru the Market-in-Charge, who may submit such comment and recommendation as he may desire to make on the matter within thirty (30) days from receipt of the appeal. The decision of the Municipal Mayor in such case shall be final.

Section. 5A.07. Stall Occupancy

Requisite After Grant of Stalls - The successful applicant shall furnish the Municipal Mayor or his authorized deputy two copies of his or her picture immediately after the award of the lease. It shall be the duty of the Municipal

Mayor thru his subordinates or authorized deputy to affix copy of the picture to the application and another copy to the record card kept for the purpose.

Vacancy of Stall Before Expiration of the Lease - Should, for any reason, a lessee discontinue or be required to discontinue his/her business before his lease of the stall expires such stall shall be considered vacant and its occupancy thereafter shall be dispensed of in the manner prescribed in this Chapter.

Partnership with Stallholder - A market stallholder who enters into business with any party he had acquired the right to lease such stall shall have no authority to transfer to his partner(s) the right to occupy the stall. Provided, however, that in case of death or any legal disability of such stallholder to continue in his business, the surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions hereof, 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.

Death, Disability or Incapacity of Stallholder - Upon the death, disability or incapacity of the lawful holder of the stall(s) in the public market of the Municipality of Tigbauan, all his rights and privileges previously acquired shall be transmitted in the following order; (1) surviving spouse (2) legitimate children (3) the father or the mother of the occupant of the stall and (4) relative within the sixth degree of consanguinity.

Lessee to Personally Administer Stall - Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall(s), or booth(s). Provided, however, that he may employ helpers who must be citizens of the Philippines, including but not limited to the spouse, parent and children of the stallholder who are actually living with him are not disqualified under the provisions hereof; Provided further, that the persons to be employed as helpers shall, under no circumstances, be persons with whom the stallholder has any commercial relation or transaction. Violation of this Section is sufficient ground for cancellation of the lease and ejectment of the stallholder.

Number of Stalls Leased to Each Family - Number of stall leased to each family shall not exceed one. No family shall be allowed to have more than one stall.

Dummies, Sub-Lease of Stalls - In case where the person, required to be the holder or lessee 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 booth, the lease shall be cancelled and the stallholder shall be ejected. If upon investigation, such stallholder shall be found to have sub-leased his or her stall or booth, to another person or to have connived with such person so that the latter may for any reason will not be able to occupy the said stall or booth said lease shall also be cancelled and the stallholder shall be ejected. The stall shall be declared vacant and adjudicated accordingly.

Prohibitions - No person suffering from any communicable disease shall be permitted to engage in business in any public market or may be employed therein in any capacity.

Forward Movement - When a stall or series of stalls become vacant, the adjoining stallholders shall have preference to the lease or occupation of the vacant stall(s) in which case the occupant of stall located in the line stalls concerned, may move forward toward the corner stall; Provided, however, that this section shall not apply to stallholders who are not citizens of the Philippines. Provided, furthermore, that for the total number of stallholders in a given line of stalls, half are entitled to move toward the right when all of the vacant stall(s) are on their right; the other half toward the left corner should contrary be the case; and Provided finally, that the right to move toward the corner on stalls vacated is optional only and be expressly waived, in which case, the stallholders immediately next to the stallholders refusing to move forward, may occupy the stall(s) not occupied.

Occupation of Stalls - Stallholders shall not be allowed to occupy stalls or space other than those leased to them, and it shall be the duty of the Market In-Charge and his subordinates to enforce this prohibition and apply, in proper cases, the penalty provided in Section 45 and 46 for offending stallholders.

Section. 5A.08. Market Fees and Rental Rates

The Municipality of Tigbauan, may collect fees or rentals for the occupancy or use of the public market and its premises in accordance with this Chapter.

Rentals for Fixed Stalls - Every legitimate occupant to stalls in the municipal public market shall be charged with rentals for stall occupancy in accordance with the rate/schedules prescribed in this Chapter:

Market Fees - The Municipality of Tigbauan may collect fees or rentals for the occupancy or use of the public market and its premises in accordance with this Chapter, Provided, however that the market fee must be paid in advance before any person can sell, or offer to sell, commodity or merchandise within the public market and its premises.

- a.) In lieu of the regular Market Fees based on the space occupied, a Market Entrance Fee may be imposed on all transient vendors for any commodity or merchandise being brought into the public market for sale on the basis of weight, bundle, sack, can, cartload, or any other convenient unit of measures. The amount of Entrance Fee to be imposed shall not exceed the amount of Market Fee collectible where the fee charged is on the basis of space occupied by the said commodity or merchandise. In case the vendor from whom an Entrance Fee was collected occupied any table, cubicle or other space with an area in excess of what he paid for, he shall be required to pay the correct amount of fee due therein.
- b.) Cash tickets shall be issued to the vendor buying the same and his name shall be written on the back thereof. The cash tickets shall pertain only to the person buying the same and shall be good for the space or spaces of the market premises to which they are assigned while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he desires to sell in the same place occupied by the previous vendor.
- c.) Any person who occupies space, stand or booth in the public markets, except occupant provided in Section 44 hereof shall pay market fees in accordance with the rates by square meter of the space occupied as provided in Section 54.

Market Entrance Fees - There shall be collected entrance fees in the public market of the Municipality of Tigbauan, Province of Iloilo:

ENTRANCE FEES IN THE TIGBAUAN PUBLIC MARKET	Amount of Fee
1. AGRICULTURAL PRODUCTS	
a. Vegetables	
Big basket	P 10.00
Small basket	5.00
b. Fruits	
Big kaing	10.00
Small kaing	5.00
c. Root Crops	
Big kaing/sack	10.00
Small kaing/sack	5.00
d. Grain or Cereals	10.00/sack
e. Bakery Products	
Bread & Pies	5.00/hundred
Candies	3.00/hundred
f. Livestocks and Poultry Products (per head)	
Carabao meat	75.00
Cow meat	75.00
Horse meat	50.00
Goat meat	25.00
Hog meat	35.00
Duck meat	2.50
Chicken meat	2.50
Dove meat	2.50
Turkey meat	6.00
Guinea Fowl meat	3.50
Eggs per hundred	6.00
Others not included above	6.00
For every head of lechon	20.00
g. Other Farm Products	
Tuba	2.00/2 gallon container
Vinegar	5.00/5 gallon container
Salt	4.00/sack
Sugar	6.00/sack
Tobacco	2.00/mano
Firewood	1.00/bundle
Fresh Flowers such as Rose, Dahlia and others	1.00/dozen
Others not herein above mentioned per unit	6.00
2. GROCERIES	
Bihon, pancit, sotanghon per bundle containing 12 kilos	1.50
3. MARINE, BRACKISH AND FRESHWATER PRODUCTS:	
a. All fresh fish per kilo	

	1 st class	3.00
	2 nd class	2.00
	3 rd class	1.00
Crustaceans per kilo		
Lukon		
	1 st class	8.00
	2 nd class	6.00
Pasayan per kilo		6.00
Alimango per kilo		6.00
Hipon per basket		6.00
Shell Lampirong/sack		4.00
Lobsters/kilo		5.00
Diwal and shells per sack		6.00
Talaba per sack		4.00
b. Dried Fish		
	1 st class	3.00/kilo
	2 nd class	2.00/kilo
	3 rd class	1.00/kilo
Dried Squid		6.00/box containing 30 kilos
c. Salted Fish		
Tuloy		2.00/kilo
Tabagac		2.00/kilo
Tinabal		15.00/kilo
Guinamos		3.00/ganta
4. NATIVE PRODUCTS		
a. Native Delicacies		
Big		4.00/hundred
Small		4.00/hundred
b. Native Handicraft Products		
Amacan per piece		15.00
Tabungos per piece (big)		15.00
Tabungos per piece (small)		10.00
Tubo (kalalaw) per piece		2.00
Buri Bag		.50
Kaing		2.00
Alat		2.00
Purogwan		2.00
Kalat per roll		3.00
Bitlag per hundred		6.00
Pusog		1.00
Kawayan		3.00
Charcoal per sack		2.00
For every batiya		1.00
Empty flower pot (big) per piece		1.00
Empty flower pot (small) per piece		.50
Others not included per piece		3.00

5. OTHERS	
Ice per block	1.00
Cube ice per sack	1.00
Kerosene per gallon of 20 liters	2.50
Fees on space in Public Market per day	
MARKET FEES	
SPACE RENTAL	
	NEW RATE
1. Dry goods	15.00
2. Chicherias	15.00
3. Vegetables	10.00
4. Fruits	10.00
5. Bakery Products	10.00
6. Clay Products	10.00
7. Poultry Products	10.00
8. Fresh Fish	10.00
9. Dried Fish	10.00
10. Salted Fish	10.00
11. Cooked Foods	10.00
12. Hardware	10.00
13. Shoes and Sandals	10.00
14. Plastic Goods	10.00
15. Groceries	10.00
16. Salt	10.00
17. Sugar	10.00
18. Rice	10.00
19. Palay	10.00
20. Corn (grains)	10.00
21. Corn grits	10.00
22. Mongo	10.00
23. Meat products	10.00
24. Cookies	10.00
25. Tobacco	10.00
26. Other Farm Products	10.00

Section. 5A.06. Flea and Night Market

The Municipality of Tigbauan may, by Ordinance, create, fix and regulate flea and night market as well as ambulant vending in any Municipal Street or designated thoroughfare.

In pursuant to the provision of the immediate preceding Section, the Sangguniang Bayan shall fix the rates of taxes, fees and charges after calling for the public hearing on any proposal under this Section.

ARTICLE B. FISHERY RENTALS, FEES AND CHARGES

Section 5B.01. Definitions. When used in this Article.

- 1. Municipal Fisherfolks - persons who are directly or indirectly engaged in municipal fishing and other related activities using predominantly passive fishing gear.
- 2. Municipal Fishing - refers to fishing within municipal waters using fishing vessels of three (3) gross tons or less, or fishing not requiring the use of fishing vessels and fishing using gears that are passive to nature.
- 3. Municipal Waters - include not only streams, lakes, inland bodies of water and tidal waters within the municipality which are not included within the protected areas as defined under RA No.7588 (NIPAS Law), public forest timber lands, forest reserves or fishery reserves, but also marine waters included within the following coordinates;

Point	Latitude	Longitude	Remarks
Beginning at 1	1040'55"	125 25'09"	Coastal terminal point
Thence 2	10 36'22"	122 26'02"	
Thence 3	10 34'45"	122 24'39"	
Thence 4	10 34'33"	122 24'27"	
Thence 5	10 34'23"	122 24'17"	
Thence 6	10 33'17"	122 22'20"	
Thence 7	10 35'18"	122 21'53"	
Thence 8	10 36'42"	122 21'37"	
Thence 9	10 39'30"	122 20'36"	
Thence 10	10 40'20"	122 20'45"	Coastal terminal point With Guimbal, mid mouth of Nanga River

Thence following the coastline to 1

- (a) Fisheries - refers to all activities relating to the act of business of fishing, culturing, preserving, processing, marketing, developing, conserving and managing aquatic resources, the areas and the right to fish or take aquatic resources thereof.
- (b) Fishing License - a document that qualify a person/corporation/cooperative/ association to operate fishing activity/ies for a specific duration in a demarcated area in municipal water.
- (c) Fishing Permit - a document which the municipality allows the license to conduct fishing operation in municipal waters.
- (d) Sungkit- a motorized fishing gear which is skimmed through the water column to catch marine species particularly alamang (hipon) by straining them from the water.
- (e) Saludan - is a fishing method on salty water using net designed to trap alamang (hipon, Acetes spp.) consisting of rows of coconut post.

Section 5B.02. Registration of Fishery Activities. Fishery activities are subject to the regulation of the municipal government. No person, cooperative, partnership, firm or corporation shall exploit, occupy, produce, breed, culture, capture or gather fish, fry, or fingerlings of any species and other coastal and fishery resources or engage in any commercial fishery activity in the municipal waters without a license, lease or permit secured from the Municipal Government.

Section 5B.03. Pre-Qualification Bids and Awards Committee and Its Composition. To handle the pre-qualification, public bidding and awards of fishery concessions, lease and contracts, if any shall be a Committee composed of the

Municipal Mayor, as Chairman, two (2) members of the Sangguniang Bayan, the Municipal Treasurer and the Municipal Agriculture Officer as members.

Section 5B.04. Grant of Fishery Rights by Public Auction. Subject to the usual accounting and auditing rules, the Municipal Mayor through the MAO/MFO, may allow identified fishery activities in clearly defined areas of the Municipal Waters through public bidding. The Sanggunian may authorize the Mayor to enter into a negotiated contract. Provided, that negotiations for concessions shall be construed under conditions of utmost transparency and be subject to the review and approval of the Sanggunian, through its Committee on Fisheries.

However, duly registered and bonafide residents of the municipality or their cooperatives and association shall have priority and preference in the granting of concessions whether through public bidding or negotiated contract.

To handle the pre-qualification, public bidding and awards of fishery concessions, lease and contracts, if any, shall be a Committee composed of the Municipal Mayor, as Chairman, two(2) members of the Sangguniang Bayan, the Municipal Treasurer and the Municipal Fishery and/or Municipal Agriculture Officer.

The Sangguniang Bayan shall, in a resolution provide for the holding of the public bidding for the granting of the concessions, lease or contracts, specifying the time, date and venue of such auction, the minimum bids, the amount to be deposited for entitlement to participate, the procedure to be followed by the committee, and the amount of bond as guarantee of good faith and for satisfactory compliance to the terms of the grant or license. The winner shall pay the total bid amount in cash.

The pre-qualification Bids and Awards Committee shall be responsible for the publication of the notice to bid in local media, if any, in the bulletin board of the Municipal Hall and in other conspicuous places in the municipality frequented by the public for a period of not more than ten (10) days prior to the holding of such public auction. The agenda and other information relative to the bidding shall be deliberated by the Committee at least one (1) week before such public auction.

Section 5B.05. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of *one year and in cash basis of 100%*.

Section 5B.06. Fish Inspection Fees. The Municipality of Tigbauan shall impose and collect the following fish inspection fees:

- A. For the inspection of fish having the length of 6 inches or more, alimango, kasag, lukon, pasayan, squid P0.30/kilo or P 10.00/box having an average weight of 30 kilos.
- B. For the inspection of all sapsap not included in Sub-Paragraph A above P0.30/kilo or P 5.00/box having an average weight of 20 kilos: Provided, however, that the Municipal Market Collector or Fish Inspector, when performing the duties required by virtue hereof shall annotate in the official receipt the facts of the inspection of the kind and weight of the thing inspected.

Section 5B.07. Zonification of Municipal Waters. The municipal waters of this municipality for purposes of granting the fishery privileges are divided and classified/zonified hereunder. Exclusive fishery privileges for the use of the specific class/zones as described hereunder shall be granted upon payment of appropriate rentals as fixed and described hereof.

- A) **For the erection of fish corrals (Punot) or Stationary Fish Lift net (Tangkal-tangkal) and Stationary Filter Nets(Saludan) in the sea:**

Zone I – SALUDAN. This covers the fishing site from the marine boundary of the Municipality of Oton and Tigbauan in the mouth of the Baguingin Creek.

Zone II – PUNOT/TANGKAL-TANGKAL – Fishing site Ledesma-Tinoy-Ensoy (formerly Rosendo Ledesma,Tinte Tinoy and Tay-Ensoy)extending from the point in front of Baguingin Chapel towards the sea.

Zone III – This is the combination of three fishing sites, Central, Torrelavega and Nanga or Guibuangan.

- 1. Central – 13 meters to 20 meters deep located in front of the coconut groove of Maria Zayco at Barangay Namocon, Tigbauan, Iloilo.
- 2. Torrelavega – 14 meters deep in front of Allera Street.
- 3. Nanga or Guibuangan – 9 to 20 meters deep located at the mouth of Sibalom River.

Zone IV. This is composed of the following fishing sites.

- 1. Lim-ao – the combination of Baoy and Binday sites 8 meters deep, located in front of Buyuan Bridge, 372 meters from monument No. 1.
- 2. Odong Quine – located in front of the concrete school building (Gabaldon Building) of Buyuan Elementary School.
- 3. Tia Laloy – 12 meters deep, located almost in front of the boundary of Barangay Buyuan and Barangay Nanga 100 meters more or less at the eastern side.

B.) For gathering of sea shells, such as lampirong, tahong, etc.

Zone V – The shoreline from the mouth of Olo Barroc Creek at Barangay Barroc up to the point 30 meters or less southwest of Buyu-an Bridge, this site is approximately 20 meters from the shore going seaward and occupies the lowest strata of the sea.

C) For the catching or taking of “Bangus Fry”

Zone VI - The area from Oton – Tigbauan boundary extending southwest along the shoreline of the latter up to the point 0.95 miles there from. This area is within five meters from the said shoreline extending toward the sea.

Zone VII – the area from Government “Bangus Fry” Reservation (Zone VI) extending Southwest along the shoreline up to Tigbauan, Guimbal boundary, which area is within five meters from the shoreline up to the sea.

Section 5B.08. Schedule of Fishery License Fees. License to exploit, occupy, produce, culture, capture or gather fish of any species and other fisheries products in the municipal waters shall be granted upon payment of corresponding fishery license fees at the rate not exceeding those fixed hereunder:

Permits/License for Individuals -	P	100.00
For fishers’ Organization Association -	P	500.00
For Partnerships and Corporations -	P	1,500.00

Section 5B.09. Schedule of Permit Fees and Other Charges. Permit fee for specific fishery activity shall be granted only to licensed individuals, organizations, cooperatives, partnerships and corporations upon payment of corresponding fees at the rate not exceeding those fixed hereunder:

	Fish Corral (Punot)	Lift net (Tangkal-Tangkal)
A. For establishment of fish corrals(Punot) or Lift Net (Tangkal-Tangkal)		
1. Rosendo Ledesma/Tay Ensoy (Baguingin) – area fronting the Baguingin		
Minimum Annual Bid/Permit	P 18,000.00	P 5,000.00
2. Tinte Tinoy Area 4 fronting the bid tamarind tree of Barangay Namocon		
Minimum Annual Bid/Permit	15,000.00	5,000.00
3. Central – area fronting the coconut grove of Mrs. Maria Z. Zayco		
Minimum Annual Bid/Permit	15,000.00	5,000.00
4. Torrelavega – area located in front of Allera Street of Barangay Poblacion		
Minimum Annual Bid/Permit	15,000.00	5,000.00
5. Guibuangan – are located at the mouth of Sibalom River at Brgy. 9		
Minimum Annual Bid/Permit	20,000.00	5,000.00
6. Lim-ao – (Buyu-an) a combination of Baoy and Biday Sites located in front of Buyu-an Bridge		
Minimum Annual Bid	160,000.00	
7. Odong Quine – (Buyu-an) located in front of the concrete school building of Buyu-an		
Minimum Annual Bid/Permit	25,000.00	5,000.00
8. Tia Laloy – (Buyu-an) located 100 meters more or less, last of Buyu-an Nanga main boundary		
Minimum Annual Bid/Permit	10,000.00	5,000.00
9. Fish corral erected in unclassified fishing sites		
Three (3) meters deep but not more than five (5) meters		
Annual Fee	300.00	
Five (5) meters deep but not more than eight (8) meters		
Annual Fee	500.00	
Eight (8) meters deep but not more than ten (10) meters		
Annual Fee	1,000.00	

10.SALUDAN Minimum annual Bid	30,000.00	
B. Permit for establishment and operation of hatcheries		
Annual Fee	2,000.00	
C.Permitt Fee for using Fishing Gears		
a.) Nets		
1.Bottom Set Gill Net (Palugdang)	200.00	
2.Drift Gill Net (Kurantay)	300.00	
3.) Sahid	100.00	
4.) Sungkit (motorized)	300.00	
5.) Saludan Net	300.00	
b. Fishermen using Traps		
1.) Bobo	50.00	
2.) Crab Pot	100.00	
c. Fisherfolk using hook and line		
1.) With boat not using outboard or inboard motor (sibid-sibidan, into-into, labay,& lambo)	50.00	50.00
2.) Without using boat	20.00	20.00
d.) Fisherfolks using motorboats or fishing vessels less than 3GT		
1.) Motorized with engine 10 H.P. or less	100.00	
2.) Motorized with engine 10 H.P. or less than 15	120.00	
3.) Motorized with engine 10 H.P. or less than 20	150.00	
4.) Motorized with engine 20 H.P. or less than 25	300.00	
5.) Motorized with engine 25 H.P. or less than 30	400.00	
6.) Motorized with engine 30 H.P. or less than 35	450.00	
7.) Motorized with engine 45 H.P. or less than 40	550.00	
8.) Motorized with engine 45 H.P. or less than 50	650.00	
9.) Motorized with engine 50H.P. and above	800.00	
e. Individual Buying of Bangus, Prawn and Other Fish Fry	300.00	
f. Auxiliary Invoice to transport fisheries and aquatic resources from the Municipality of Tigbauan to any point of destination	10.00 /box	
g. Establishment of Artificial Reef/"Payao"	400.00	
h. Permit Fee to Berthing/Anchorage For vessels/boat of 3-10 GT/day	300.00	
i.Permitt for the establishment and operation of hatcheries	2,000.00	

Section 5B.10. Registry of Municipal Fishing Vessels. All municipal fishing vessels operating within the municipal waters of Tigbauan must be registered in the Registry of Municipal/Fishing Vessels and pay a lifetime Registration Fee depending on the gross tonnage. The Registry shall be annually updated and made available for public inspection by the FMO/MAO at its office premises. The Registry of

Municipal Fishing Vessels maybe used for the purpose of determining priorities between users of the municipal waters.

The Municipal Government through the MAO, shall assign the official Code Name (CN) to register the fishing vessel, which shall correspond to a code signifying the Province and Municipality which shall be painted or permanently marked on both sides of the forward portion of the vessel.

The Municipal Government through the MAO, upon the request of the owner/operator may assign a name to the fishing vessel. A name shall be assigned to only one (1) fishing vessel regardless of type of fishing gear. If the proposed name has already been assigned to another registered boat, the owner or operator has the option of adding letters of the alphabet, any Arabic Number or Roman Numerals which can be represented by words or its numeric equivalent, to the proposed name.

The name of the fishing vessel shall be painted on both sides of the mid-portion of the fishing vessel bearing the “ORANGE” color of the municipality.

Section 5B.11. Registration Fee

3.0GT to 2.5GT	-	1,000.00
2.4GT to 1.5GT	-	700.00
1.4GT and below	-	500.00

Section 5B.12. Surcharge. When annual License/Permit Fee for any fishery privilege is not renewed on the due date, the licensee/permittee shall pay a surcharge of One Hundred Percent (100%). Persons, cooperatives, firms or corporations who are delinquent in the payment of any fee for fishery privileges granted are barred from enjoying the privileges directly during the period of their delinquency.

ARTICLE C. SLAUGHTERHOUSE AND CORRAL FEES

Section 5C.01. Definitions

Slaughterhouse Fee - The Municipality of Tigbauan shall collect Slaughterhouse Fees for killing, dehairing, dehiding, defeathering and eviscerating of animals.

Corral Fee. Fees at the rates herein fixed, per day or fraction thereof maybe collected for the animals to be slaughtered which are deposited and kept in the corral owned by the Municipal Government of Tigbauan, Iloilo.

Permit Fee to Slaughter - Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Mayor or his subordinate or his authorized deputy and the corresponding fee collected by the Municipal Treasurer or his deputy in the amount provided, as follows:

Section 5C.02. Imposition of Fees. There shall be imposed the following:

Permit Fee to Slaughter. Before any animal is slaughtered for public consumption, a Permit Fee therefore shall be secured from the Municipal Veterinarian or Livestock Inspector who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

LIVESTOCK MARKET ENTRANCE FEE

Livestocks and Poultry (per head)	Amount of Fee
Carabao	P 100.00
Cow	100.00
Horse	100.00
Goats	50.00
Hogs	50.00
Piglets	20.00
Others not included above	50.00

	Amount of Fee
A. Permit Fee to Slaughter	
1. Large Cattle	P 40.00
2. Hog per head	30.00
3. Goat per head	15.00
4. Others per head	6.00
B. Slaughter Fee for Public Consumption	
1. Large Cattle per head	P 60.00
2. Hog per head	15.00
3. Goat per head	15.00
4. Others per head	5.00
C. Corral Fee	
Per head, per day, or fraction thereof	
1. Large Cattle	P 15.00
2. Hog	10.00
3. Goat	5.00
4. Others per head	1.00
D. Meat Delivery Fee per head per Hauling	
1. Cattle	P 30.00
2. Hog, goat	20.00
3. Other animals including poultry	5.00
E. Post Mortem Inspection Fee	
Dressed Meat and Poultry	P 0.50 /kilo

Section 5C.03. Place of Slaughter. The slaughter of any kind of animal for sale or consumption of the public shall be done only at the Municipal Slaughterhouse. The slaughter of animals intended for home consumption maybe done elsewhere except large cattle: Provided, that the animal slaughtered should not be sold or offered for sale.

Violation of this provision shall be, upon conviction, fined for not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00) or imprisonment of not more than six (6) months, or both, upon the discretion of the Court.

Section 5C.04. Hot Meat. (Excerpt from Municipal Ordinance 2008-010 an Ordinance amending Section 62 of the Municipal Ordinance No. 2003-007 – “An Ordinance Approving the Market Code of the Municipality of Tigbauan,

Province of Iloilo). All meat products not passing the Tigbauan Slaughterhouse and had not undergone pre-inspection by the Municipal Meat Inspector prior to slaughtering are considered “hot meats”. Anybody who possesses, distributes and sells these products are criminally liable and the hot meats are immediately subjected for confiscation. The Municipality of Tigbauan will no longer entertain nor accept any certification or reasons coming from municipalities for the disposal or these hot meats.

Penalties:

1. Vendors possessing, distributing and selling hot meats:

1st Offense: Fine of P 1,000.00 and confiscation of hot meats

2nd Offense: Fine of P 2,000.00 and confiscation of hot meats and closure of the kiosk for 1 month

3rd Offense: Fine of P 2,500.00 and confiscation of hot meat, cancellation of Business Permit and one (1) week imprisonment depending on the discretion of the court

2. Transporting of hot meats in the municipality:

Fine of P 2,500.00, confiscation of the meat products and impounding of the vehicle.

3. Absence of official stamp/mark on the meat products displayed and stored for sale.

Fine of P 1,000.00, removal and confiscation of the meat products.

An inspection will also be conducted as to the quality of hot meat. After having found to be fit for consumption and being able to pay for the required penalty, owners will be allowed to sell the product to avoid capital loss as agreed by the group.

Section 5C.05. Requirements for the Issuance of Permit for the Slaughter of Large Cattle. Upon the issuance of the Permit to Slaughter, the large cattle shall be slaughtered at the Municipal Slaughterhouse. Before issuing permit for the slaughter of large cattle, the Treasurer or his deputy shall require, for branded cattle, the production of the Certificate of Ownership if the owner is the applicant, or the original Certificate of Ownership and the Certificate of Transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no Certificate of Transfer made in his favor, one such certificate shall be issued and the corresponding fee shall be collected therefore. For unbranded cattle that have not yet reached the required age for branding, the Treasurer or his deputy shall require evidence satisfactory to him regarding the ownership of the animal for which Permit to Slaughter has been requested. For unbranded cattle of the required age, the necessary Owner's and Transfer Certificates shall be issued and the corresponding fees shall be collected therefore before the permit is granted.

Section 5C.06. Prohibition. Permit to Slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian/Livestock Inspector.

Section 5C.07. Time of Payment

(a) *Permit Fee.* The fee shall be paid to the Municipal Treasurer/Livestock Inspector upon application for a Permit to Slaughter with the Municipal Veterinarian.

- (b) *Slaughter Fee.* The fee shall be paid to the Municipal Treasurer/*Livestock Inspector* before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.
- (c) *Corral Fee.* The fee shall be paid to the Municipal Treasurer/*Livestock Inspector* before the animal is kept in the municipal corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5C.08. Administrative Provisions

- (a) The slaughter of any kind of animal intended for sale shall be done only in the Municipal Slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.
- (b) Before issuing the Permit for the Slaughter of large cattle the *Police Clearance shall be secured*, and the Municipal Treasurer/*Livestock Inspector* shall require for branded cattle, the production of the Certificate of Ownership and Certificate of Transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no Certificate of Transfer made in his favor, one such certificate shall be issued and the corresponding fee shall be collected therefore.

For unbranded cattle that has not yet reached the age of branding, the Municipal Treasurer shall require satisfactory evidence regarding the ownership of the animal for which Permit to Slaughter has been requested.

For unbranded cattle of the required age, the necessary Certificate of Ownership and/or Transfer shall be issued, and the corresponding fees shall be collected therefore before the slaughter permit is granted.

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

ARTICLE D. RENTALS OF REAL PROPERTIES AND HEAVY EQUIPMENTS OWNED BY THE MUNICIPALITY

Section 5D.01. Imposition of Fees. There is hereby prescribed the following rental rates for equipment owned by the municipality regardless of whether the lessee is a private entity, a government unit or a government-owned or controlled corporation.

REAL PROPERTIES	Amount of Fee
I. Public Plaza or Covered Gym	P 300.00/hr (exclusive of other fees)
III. Municipal Properties	
A. Vehicles and Equipments	
1. Dumptruck	1,000.00/hr
2. Grader	1,500.00/hr
3. Bulldozer	1,000.00/hr
4. Roller	1,500.00/hr
5. Garbage Compactor	1,000.00/hr
6. Loader	1,000.00/hr
7. Tractor (Available at DA)	4,500.00/ha
8. Shredder	500.00/hr
9. Other properties that may be acquired after the promulgation of this ordinance	

Rental rates shall be updated upon recommendation by the Municipal Engineer to the Sangguniang Bayan annually.

The foregoing amounts are for payment of rental only. The authorized driver/operator of the Municipality shall be the one to operate/drive the Municipal Heavy Equipment. The lessee shall be responsible for the honorarium of the driver/operator if the operation of the heavy equipment falls on Sundays, Saturdays or Holidays. The lessee shall be the one to provide the oil, fuel and lubricants for the heavy equipment. Any damage or breakage in the leased heavy equipment shall be fixed and returned in good order and condition to the office of the Municipal Engineer upon expiration of the leased contract.

Section 5D.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Section 5D.03. Exemption. Use of dump truck for humanitarian reasons such as assistance during school activities, funeral and other related activities may be allowed free of rental according to the discretion of the Municipal Mayor.

Use of heavy equipment in any barangay projects shall be exempt from rental fees: Provided, however, barangay projects awarded to private contractor shall not be exempted from rental fees.

ARTICLE E. CHARGES FOR PARKING

Section 5E.01. Imposition of Fee. There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

(a) Day Parking Rates

All types Vehicles	20.00/hr
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(b) Towing Fee of P500.00 and impounding fee of P200.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

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

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

Section 5E.03. Surcharge for Late Payment. Failure to pay the fees prescribed in this rule within the time required shall subject the taxpayer or the owner to a surcharge of Twenty Five Percent (25%) of the original amount of fee due, surcharge to be paid at the same manner as to tax or fee due.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS

Section 6A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar.

Section 6A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, accrue on the first (1st) day of the next quarter following the effectivity of the Ordinance imposing such new levies or taxes.

Section 6A.03. Time Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case maybe.

Section 6A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of Twenty-Five Percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 6A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed Two Percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 6A.06. Collection of Local Revenues by Treasurer. All taxes, fees and charges shall be collected by the Municipal Treasurer or his duly authorized deputies.

The Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect local taxes, fees, or charges. In case a bond is required for the purpose, the Municipal government shall pay the premium thereon in addition to the premiums of the bond that may be required under RA 7160.

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

Section 6A.07. Printing and Issuance of Receipts or Sales or Commercial Invoice

a. Printing of Receipts or Sales or Commercial Invoices. - All persons who print receipts or sales or commercial invoices shall, for every job order, secure from the Bureau of Internal Revenue an authority to print said receipts or invoices before printing the same. A copy of the authority shall be furnished to the Municipal Treasurer.

No authority to print receipts or invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, taxpayer identification number and business address of the person or entity to use the same.

Persons engage in or operators of amusement places shall secure also from the Municipal Treasurer authority to print their tickets and must register the same with the latter prior to the use or issuance thereof.

Within twenty (20) days from the end of every calendar quarter, the printer shall submit to the Municipal Treasurer, a report containing the following information:

- (1) Names, address, taxpayer identification number of the persons or entities for whom the amusement tickets were printed during the preceding quarter, and
- (2) Quantity of tickets printed and the serial numbers of the tickets in each roll.

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

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

All persons, subject to tax under this Code, shall for each sale or transfer of merchandise or for services rendered valued at Twenty Five Pesos (P 25.00) or more, issue receipts or sales or commercial invoices, prepared at least in

duplicate, showing the date of transaction, quantity, with cost and description of merchandise or nature of service: Provided, that in the case of sales, receipts or transfer in the amount of One Hundred Pesos (P 100.00) or more, or, regardless of amount, where the sale or transfer is made by persons subject to graduated fixed or percentage tax under this Code, or where the receipt is issued to cover payment for rentals, commissions, compensation or fees, receipts or invoices shall be issued which shall show the name, business style, if any, and address of the purchaser, customer or client. The original of each receipt or invoice shall be issued to the purchaser, customer or client at the time the transaction is effected while the duplicate shall be kept and preserved by the issuer in his place of business for a period of three (3) years from the close of the taxable year in which such invoice or receipt was issued.

c. Specific Violations - In addition to failure or refusal to pay or remit the taxes, fees and/or charges imposed or fixed in this Code, the following acts or omissions shall constitute grounds for application of remedies and penalties provided for in Section 77 and Section 150 of this Code, to wit:

- (a) Non-issuance of or failure to issue BIR registered invoice for the goods sold, irrespective of the term, whether for cash, installment, and/or account, when the goods are already taken outside the store, establishment, or bodega, by the purchaser and/or by the seller for the purpose of delivering the same, directly or through any carrier to a buyer, purchaser, client or user, without the corresponding invoice having been issued therefore.
- (b) Issuing only delivery receipts, order slips, etc. other than the BIR registered invoices for goods sold or official receipts for services rendered.
- (c) Misdeclaration or undervaluation of goods sold or services rendered.
There is misdeclaration when the goods or services rendered as reflected in the duplicate or stub invoice is different from the original invoice.
There is undervaluation where the amount in the duplicate or stub copy is less than the amount in the original invoice.
- (d) Erasure and deliberate change in the amount reflected in the duplicate or stub copy of the invoice.
- (e) Issuance of unregistered movie house ticket.
- (f) Issuance of recycled movie house ticket.
- (g) Other practices through which the taxpayer may evade payment of the correct amount of tax due as determined by the Municipal Treasurer or his deputies.

Any of the above-enumerated acts or omissions shall be considered a willful attempt to evade or defeat payment of the corresponding tax, fee or charge.

Section 6A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 6A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 6A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books

of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 6A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

Section 6A.12. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of *Ten Percent (10%)* every *five (5)* years.

[The implications of this acceleration clause should be discussed fully with the Local Finance Committee/Technical Working Group before it is included in the Revenue Code.]

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 6B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 6B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) By judicial action.

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

Section 6B.03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

- (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the Local Government Unit where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) Release of Distrainted Property upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the distrainted goods or effects at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above which required to pay the entire claim shall be returned to the owner of the sold property. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. When the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.
- (g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

- (h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the

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

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property.

The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

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

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

- (k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) Purchase of Property by the Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds

concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

[It is submitted that if the property is forfeited to the municipality the province and the barangay should be entitled to their shares.]

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

- (m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Dstraint of Levy. The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Dstraint of Levy. The following property shall be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
 - 1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 - 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
 - 3. His necessary clothing, 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 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
- 10. Any material or article forming part of a house or improvement of any real property.

ARTICLE C. TAXPAYER'S REMEDIES

Section 6C.01. Periods of Assessment and Collection

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

Section 6C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 6C.03. Claim for Refund of Tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 6C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal

shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

ARTICLE D. SPECIAL PROVISIONS

Section 6D.01. Administrative Authority of the Municipal Treasurer. The Municipal Treasurer shall determine from time to time for recommending to the Sangguniang Bayan once every five (5) years the necessity of revising any of the rates of taxes, fees, and/or charges in this Code. He shall also promulgate, from time to time, such rules and regulations as may be necessary in the effective implementation of any provision of this Code.

Section 6D.02. Tax Base. In the study and determination of the Municipality's tax base and the use for its adoption or adjustment of the tax rates, pursuant to the immediately preceding Section and as authorized by Section 191 of R. A. 7160, the Municipal Treasurer shall organize and conduct Socio-Economic Profile Survey in coordination with the Barangay Treasurers and other Barangay Officials. Data gathered in the survey shall form part of the tax information system required under Section 470 (d) 5, of R.A. 7160.

Section 6D.03. Tax Information System. The Municipal Treasurer shall maintain and update the tax information system of the Municipal government by initiating the building of an effective tax collection support systems.

Section 6D.04. Public Dissemination of Municipal and Barangay Tax Ordinances. Copies of all Municipal and Barangay Tax Ordinances and Revenue Measures shall be furnished to the Municipal or Barangay Treasurer for public dissemination; Provided, however, that in the case of Municipal Tax Ordinances or Revenue Measures, the Secretary of the Sangguniang Bayan shall, within ten (10) days after their approval, furnish the Municipal Treasurer certified true copies of all such Tax Ordinances or posting in three (3) conspicuous public places as part of the Municipality's tax information system.

ARTICLE E. MISCELLANEOUS PROVISIONS

Section 6E.01. Power to Levy Other Taxes, Fees or Charges. The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 6E.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 6E.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 6E.04. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 6E.05. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DepEd as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VII. GENERAL PENAL PROVISIONS_

Article A. CRIMES, OTHER OFFENSES AND FORFEITURES

Section 7A.01. General Provisions

- (a) Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.
- (b) If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.
- (c) Any person convicted of a crime penalized by this Code shall, in addition to being liable for the payment of the tax, penalties, interests and surcharges, be subject to the penalties imposed herein: Provided, that payment of the tax due after apprehension shall not constitute a valid defense in any prosecution for violation of any provision of this Code or in any action for the forfeiture of untaxed articles.
- (d) Any person who willfully aids or abets in the commission of a crime penalized herein or who causes the commission of any such offense by another, shall be liable in the same manner as the principal.
- (e) If the offender is not a citizen of the Philippines he shall be recommended by the Municipal Treasurer for deportation immediately after serving the sentence without further proceedings for deportation. If he is a public officer or employee, the maximum penalty prescribed for the offense shall be imposed and in addition, he shall be recommended for dismissal from the public service and perpetually disqualified from holding any public office, to vote and to participate in any election. If the offender is a certified public accountant, his certificate as a certified public accountant shall, upon conviction, be automatically recommended for revocation or cancellation.

- (f) In the case of association, partnership, or corporations, the penalty shall be imposed on the partner, president, general manager, branch manager, treasurer, officer-in-charge, and employees responsible for the violation.

Section 7A.02. Attempt to Evade or Defeat Tax. Any person who willfully attempt in any manner to evade or defeat any tax imposed under this Code or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than Five Thousand (P5,000.00) or imprisoned for not more than six (6) months, or both at the discretion of the Court.

Section 7A.03. Failure to File Return or Sworn Statement, Supply Information, Pay Tax Withheld and Remit Tax. Any person required under this Code or by regulations promulgated there-under to pay any tax, make a return, keep any records, or supply any information, who willfully fails to pay such tax, make such return, keep such records, or supply such information, or withhold or remit taxes withheld, at the time required by law or regulations, shall, in addition to other penalties provided by law, upon conviction thereof, be fined by not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisoned for not more than six (6) months, or both.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws, the same return or statement after securing the official receiving seal or stamp of receipt of the Municipal Treasurer's Office where the same was actually filed shall, upon conviction therefore be fined not exceeding Five Thousand Pesos (P5,000.00) or imprisoned for not more than six (6) months, or both.

Section 7A.04. Penal Liability of Corporations. Any corporation, association or general co-partnership liable for acts or omissions penalized under this Code, in addition to the penalties imposed herein upon the responsible corporate officers, partners or employees, shall, upon conviction, for each act or omission be fined for not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00).

Section 7A.05. Penal Liability for Making False Entries, Records or Reports.

- (a) Any independent certified public accountant engaged to examine and audit books of accounts of taxpayers who:
- (1) Willfully falsifies any report or statement bearing on any examination or audit, or renders a report, including exhibits, statements, schedules or other forms of accountancy work which has not been verified by him personally or under his supervision or by a member of his firm or by member of his staff in accordance with sound auditing practices, or
 - (2) Certifies financial statements of a business enterprise containing an essential misstatement of facts or omission in respect of the transactions, and income of his client, or
- (b) Any person who:
- (1) Not being an Independent Certified Public Accountant examines and audits books of accounts of taxpayers, or
 - (2) Offers to sign and certify financial statements without audit, or
 - (3) Offers any taxpayers the use of accounting and bookkeeping records for local tax purposes not in conformity with the requirements prescribed in the Code or regulations promulgated there-under, or
 - (4) Knowingly makes any false entry or enters any false or fictitious name in the books of accounts or records mentioned in the preceding paragraphs, or

- (5) Keeps two or more sets of such records or books of accounts, or
- (6) In any way commits an act or omission, in violation of the provisions of this Section, or
- (7) Fails to keep the books of accounts or records mentioned in Sections 105-107 in a native language, or English or to make a true and complete translation as required in Section 108 of this Code, or whose books of accounts or records kept in a native language or English are found to be at material variance with books or recorders kept by him in another language, shall, upon conviction of each act or omission, be punished by a fine of not more than Two Thousand Five Hundred Pesos (P2,500.00) or by imprisonment of not more than six (6) months, or both.

Section 7A.06. Unlawful Pursuit of Business. Any person who carries on any business for which a permit, license or privilege tax is imposed without paying the tax as required by this Code shall, upon conviction for each act or omission be fined by not less than One Thousand Pesos (P1,000.00) or imprisoned for not less than one month (1) but not more than six (6) months, or both.

Section 7A.07. Failure or Refusal to Issue Receipts or Sales or Commercial Invoices; Violations Related to the Printing of Such Receipts or Invoices and Other Violations.

- (a) Any person who, being required under Section 100 to issue receipts or sales or commercial invoices, fails or refuses to issue such receipts or invoices, issues receipts or invoices that do not truly reflect and/or contain all the information required to be shown therein or uses multiple or double receipts or invoices, or amusement tickets, shall, upon conviction, for each act or omission be fined not less than One Thousand Pesos (P1,000.00) or imprisoned for a term of not more than six (6) months, or both.
- (b) Any person who commits any of the acts enumerated hereunder shall be penalized in the same manner and to the same extent as provided for in this Section:
 - (1) Prints or issues amusement tickets without authority from the Municipal Treasurer;
 - (2) Prints or issues double or multiple sets of amusement tickets;
 - (3) Prints or issues unnumbered amusement tickets;
 - (4) Fails to issues receipts or sales invoice to a customer or buyer; and
 - (5) Issues recycled or unregistered admission ticket

Section 7A.08. Failure To Obey Summon. Any person who, being duly summoned by the Municipal Mayor thru the Municipal Treasurer to appear to testify, or to appear and produce books of accounts, records, memoranda, or other papers, or to furnish information as required under the pertinent provisions of this Code, neglects to appear or produce such books of accounts, records, memoranda, or other papers, or to furnish such information before or to the Municipal Treasurer shall, upon conviction be fined for not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisoned for not more than six (6) months, or both.

Section 7A.09. Declaration Under Penalties of Perjury. Any declaration, return and other statements required under this Code, shall in lieu of an oath, contain a written statement that they are made under the penalties of perjury. Any person who willfully files a declaration, return or statement containing information which is not true and correct as to every material matter shall, upon conviction be subject to the penalties prescribed for perjury under the Revised Penal Code.

Section 7A.10. Violations Committed by Government Enforcement Officers.

Every official, agent or employee of the Municipal Treasurer or any other agency of the Municipal Government charged with the enforcement of the provisions of this Code, who is guilty of any of the offenses herein below specified, shall, upon conviction for each act or omission, be fined in a sum of not more than five thousand pesos (P5,000.00) or imprisoned for a term of not more than six (6) months, or both:

- (1) Those guilty of extortion or willful oppression through the use of his office;
- (2) Those who knowingly demand other or greater sums than are authorized by law or receive any fees, compensation or reward, except as prescribed by law for the performance of any duty;
- (3) Those who willfully neglect to give receipts, as by law required for any sums collected in the performance of duty or who willfully neglect to perform any other duties enjoined by law;
- (4) Those who conspire or collude with another or others to violate the provisions of this Code;
- (5) Those who by neglect or design permit the violation of the law by any other person;
- (6) Those who made or sign any false entry or entries in any books, or make or sign any false certificate or return;
- (7) Those who allow, or conspire or collude with another to allow the unauthorized retrieval, withdrawal or recall of any return, statement or declaration after the same has been officially received by the Municipal Treasurer's Office;
- (8) Those who, having knowledge or information of a violation of this Code or of any fraud committed on the revenues collectible by the Municipal Treasurer, fail to report such knowledge or information to their superior officer or to report as otherwise required by law; and,
- (9) Those who, without the authority of law, demand or accept or attempt to collect, directly or indirectly, as payment or otherwise any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of this code.

Section 7A.11. Penalty for Failure to Issue and Execute Warrant of Distrainment.

- Any official or deputy of the Municipal Treasurer who fails to issue or execute the warrant of distrainment or levy after the expiration of the time prescribed in this Code 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.

Section 7A.12. Penalty for Failure to Issue and Execute Warrant of Levy.

- Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, The Municipal Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

ARTICLE B. STATUTORY OFFENSES AND PENALTIES

Section 7B.01. General Provisions. The addition to the tax such as interest and penalties and surcharges, shall be collected with such taxes, fees and charges imposed in this Code and in the same manner and as part of the tax.

The term "person" as used in this Code, includes an officer or employee of a corporation who as such officer, employee or member is under a duty to perform the act in respect of which the violation occurs.

Section 7B.02. Civil Penalties

- (a) There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty five percent (25%) of the amount due, in the following cases;
 - (1) Failure to file any sworn statement required under the provisions of this Code or regulations on the date prescribed, or
 - (2) Failure to pay the tax within the time prescribed for its payment; or
 - (3) Failure to pay the full amount of tax shown on any return or sworn statement as required to be filed under the provisions of this Code or its regulations, or the full amount of tax due for which no return is required to be filed, on or before the date prescribed for its payment.
- (b) In case of willful neglect to file the sworn statement or return within the period prescribed by this Code or its regulations, or in case a false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax in case any payment has been made on the basis of such return before the discovery of the falsity or fraud.
- (c) The penalties imposed herein shall form part of the tax and the entire amount shall be subject to interest as prescribed in this Code.

Section 7B.03. Interest in General

- (a) There shall be assessed and collected on unpaid amount of tax, interest at the rate of two percent (2%) per month not exceeding thirty-six (36) months from the date prescribed for payment until the amount is fully paid.
- (b) Deficiency interest. - Any deficiency in the payment of the tax due, shall be subject to the interest prescribed in paragraph (a) hereof, which interest shall be assessed and collected from the prescribed date for its payment until the full payment thereof.
- (c) Delinquency interest. - In case of failure to pay:
 - (1) The amount of the tax due on any required date to be paid, or
 - (2) The amount of the tax due for which no sworn statement is required, or
 - (3) A deficiency tax, or any surcharge or interest thereon, on the due date appearing in the notice and demand of the Municipal Treasurer, there shall be assessed and collected on the unpaid amount of two per centum (2%) interest per month, which interest shall form part of the tax.
- (d) Interest on extended payment. - If any person required to pay the tax is qualified and elects to pay the tax on installment under the provisions of this Code, but fails to pay the tax or any installment hereof, or any part of such amount of installment on or before the date prescribed for its payment, or where the Municipal Treasurer has authorized an extension of time within which to pay a tax or a deficiency tax or any part thereof, there shall be assessed and collected interest at the rate of two per centum (2%) per month or fraction thereof on the tax or deficiency tax or any part thereof unpaid from the date of notice and demand until it is paid but not more than thirty six (36) months.

Section 7B.04. Failure to File Certain Information/Returns. In the case of each failure to file an information required by this Code or by the Municipal Treasurer or such failure is due to reasonable cause and not to willful neglect, there shall, upon notice and demand by the Municipal Treasurer, be paid by the person failing to file,

keep or supply the same One Thousand Pesos (P1,000.00) for each such failure: Provided, however, that the aggregate amount to be imposed for all such failures during a calendar year shall not exceed Two Thousand Five Hundred Pesos (P2,500.00).

Section 7B.05. Failure of an Accountable Officer or Deputy to Collect or Remit Tax. Any accountable employee or deputy or person required to collect, withhold account for, or remit any tax imposed by this Code who willfully fails to collect such tax, or account for and remit such tax, or willfully evade to remit such withheld tax shall, in addition to other existing laws and regulations be liable to a penalty equal to the total amount of the tax not collected, or not accounted for and remitted.

ARTICLE C. OTHER PENAL PROVISIONS

Section 7C.01. Penalty for Second and Subsequent Offenses. In the case of re-incidence, the maximum of the penalty prescribed for the offenses shall be imposed and the business permit shall be revoked.

Section 7C.02. Violation of Other Provisions of the Code or Regulations in General. Any person who violates any provisions of this Code or any regulation of the Municipal Treasurer promulgated there-under, for which no specific penalty is provided by law or by this Ordinance, shall upon conviction for each act or omission, be fined in a sum of not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisoned for not more than six (6) months, or both.

Section 7C.03. Engaging in Prohibited Business Transactions or Possessing Illegal Pecuniary Interest. Any local official and any person or persons dealing with him who violate the prohibitions provided in Section 89 of the Local Government Code (R.A. 7160), shall be punished with imprisonment for six months and one day to six years, or a fine not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or both such imprisonment and fine, at the discretion of the court.

Section 7C.04. Penalty for Selling, Transferring, Encumbering, or in any way Disposing of Property Placed under Constructive Distraint. Any taxpayer whose property has been placed under constructive distraint by the Municipal Treasurer who sells, transfers, encumbers, or in any way disposes of said property, or any part thereof, without the knowledge and consent of the Municipal Mayor or Municipal Treasurer shall, upon conviction for each act or omission be fined in a sum of not less than twice the value of the property sold, encumbered or disposed of, but not more than Two Thousand Five Hundred Pesos, (P2,500.00) or imprisoned for a term of not more than six (6) months or both.

Section 7C.05. Failure to Surrender Property Placed Under Distraint And Levy. Any person having in his possession or under his control any property or rights to property, upon which warrant of constructive distraint or of actual distraint and levy has been issued shall, upon demand by the Municipal Treasurer or any of his deputies executing such warrant, surrender such property or right to property to the Municipal Treasurer or any of his deputies, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process. Any person who fails or refuses to surrender any of such property or right shall be liable in his own person and estate to the Municipal Government in a sum equal to the value of the property or rights not so surrendered but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such warrant had been issued, together with costs and interest if any, from the date of such warrant. In addition, such person shall upon conviction for each act or

omission be fined in a sum of not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisoned for a term of not more than six (6) months or both.

Section 7C.06. Confiscation and Forfeiture of the Proceeds or Instruments of Crime.

In addition to the penalty imposed for the violation of the provisions of this Code, the same shall carry with it the confiscation and forfeiture in favor of the Municipal Government of the proceeds of the crime or value of the goods, and the instruments or tools used in the illicit act belonging to a third person, the same shall be confiscated and forfeited after due notice and hearing in a separate proceeding in favor of the government if such third person leased, let, chartered, or allowed the use of the instrument or tools to the offender, such instruments, or tolls shall, likewise, be confiscated and forfeited: Provided, finally, that property of common carriers shall not be subject to forfeiture when used in the transaction of their business as such common carrier, unless the owner or operator of said common carrier was, at the time of the illegal act, a consenting party or privy thereto, without prejudice to the owner's right of recovery against the offender in a civil or criminal action. Articles which are not subject of lawful commerce shall be destroyed.

Section 7C.07. Subsidiary Penalty. If the person convicted for violation of any provisions of this Code has no property with which to meet the fine imposed upon him by the court, or is unable to pay such fine, he shall be subject to a subsidiary liability at the rate of one (1) day for each Eight Pesos and Fifty Centavos (P8.50) subject to the rules established in Article 39 of the Revised Penal Code.

CHAPTER VIII. FINAL PROVISIONS

Section 8.01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 8.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 8.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 8.04. Special Transitory Provisions

- (a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

Section 8.05. Effectivity.

This Ordinance shall take effect after ten (10) days from the date a copy thereof is posted in the bulletin board of the entrance of the Municipal Hall and in at least two (2) conspicuous places in the Municipality of Tigbauan and the gist of the Ordinance with penal sanction shall be published in a newspaper of general circulation within the Province of Iloilo.

ENACTED, March 3, 2010

I HEREBY CERTIFY that the foregoing Municipal Ordinance No. 2010-003 was approved by the Sangguniang Bayan
(SGD.) **MARLENE TAYO-NAVA**
S.B. Secretary

ATTESTED:
(SGD.) **ROEL T. JARINA**
Vice Mayor & Presiding Officer

APPROVED:

TORRES
(SGD.) **JAMES EXCELSIOR M.**
Municipal Mayor