

Republic of the Philippines
Province of Iloilo
Municipality of Tigbauan
Office of the Sangguniang Bayan
Tigbauan Municipal Hall, Tigbauan, Iloilo 5021 Philippines
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EXCERPT FROM THE MINUTES OF THE 51st REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON DECEMBER 09, 2019 AT 9:05 IN THE MORNING

PRESENT:

HON. VIRGILIO T. TERUEL,	- Vice Mayor & Presiding Officer
HON. DENNIS T. VALENCIA	- S.B. Member
HON. NERI T. CAMIÑA	- S.B. Member
HON. SUZETTE MARIE HILADO-BANNO	- S.B. Member
HON. REYNALDO E. TUMABOTABO	- S.B. Member
HON. JULIUS T. LEDESMA	- S.B. Member
HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO	- S.B. Member
HON. NORBERTO T. TURALBA	- S.B. Member
HON. JERRY T. TUARES	- Liga President
HON. DYOSSA MARIE T. TERUÑEZ	- SKMF President

OFFICIAL TRAVEL:

HON. MARLON R. TERUÑEZ	- S.B. Member
(To serve as National Technical Official in the SEAGAMES 2019 (<i>Dragon Boat</i>), Manila Philippines, Nov. 30-Dec. 12, 2019)	

Municipal Ordinance No. 2019-010

2019 REVISED REVENUE CODE OF THE MUNICIPALITY OF TIGBAUAN

Introduced by: HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO

Sponsored by: *the Committee on Appropriations, Budget, Finance & Accounts*

Chairperson: **HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO**

Vice Chairperson: Hon. Dennis T. Valencia

Members: Hon. Suzette Marie Hilado-Banno, Hon. Norberto T. Turalba and Hon. Jerry T. Tuares

Seconded by: Hon. Dennis T. Valencia, Hon. Neri T. Camina, Hon. Suzette Marie Hilado-Banno, Hon. Reynaldo E. Tumabotabo, Hon. Julius T. Ledesma, Hon. Norberto T. Turalba, Hon. Jerry T. Tuares and Hon. Dyossa Marie T. Terunez

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF TIGBAUAN IN SESSION ASSEMBLED:

HON. VIRGILIO T. TERUEL, LAWYER
Municipal Vice Mayor

Sangguniang Bayan Members:

Hon. Dennis T. Valencia
Hon. Neri T. Camiña
Hon. Marlon R. Teruñez

Hon. Suzette Marie Hilado-Banno, *M.D.*
Hon. Reynaldo E. Tumabotabo
Hon. Julius T. Ledesma, *O.D.*

Hon. Ma. Gerrylin Santuyo-Camposagrado, *LLB, MPA*
Hon. Norberto T. Turalba
Hon. Jerry T. Tuares, (*LnB-Pres.*)- *Civil Engineer*
Hon. Dyossa Marie Teruñez (*SKMF-Pres.*)

"Public office is a public trust. Public Officials must at all times be accountable to the people."

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01.Short Title. This ordinance shall be known as the 2019 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* refer 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 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) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.
- (l) *Municipal Waters* include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within

the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

- (x) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (y) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

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

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

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

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

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

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (d) *Amusement Places* includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- (e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under;
- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of *tuba*, *basi*, *tapuy*

or similar domestic fermented liquors, whose daily production does not exceed two hundred, gauge liters.

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

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

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

- (m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (n) *Funeral Services* is a service held to memorialize a deceased person with their body present. In this ordinance, this includes operation of funeral parlors, homes and crematory services.
- (o) *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.
- (p) *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;
- (q) *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;
- (r) *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;
- (s) *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;

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

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	199.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than20,000.00	365.00
20,000.00 or more but less than30,000.00	532.00
30,000.00 or more but less than 40,000.00	798.00
40,000.00 or more but less than 50,000.00	998.00
50,000.00 or more but less than 75,000.00	1,597.00
75,000.00 or more but less than 100,000.00	1,996.00
100,000.00 or more but less than150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.00
200,000.00 or more but less than 300,000.00	4,658.00
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than750,000.00	9,680.00
750,000.00 or more but less than1,000,000.00	12,100.00

1,000,000.00 or more but less than 2,000,000.00	16,632.00
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	22,990.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,493.00
6,500,000.00 or more	At a rate not exceeding forty-one percent (41%) of one percent (1%) in excess of P6,5000.00

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	12.00
1,000.00 or more but less than 2,000.00	40.00
2,000.00 or more but less than 3,000.00	61.00
3,000.00 or more but less than 4,000.00	87.00
4,000.00 or more but less than 5,000.00	121.00
5,000.00 or more but less than 6,000.00	146.00
6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	200.00
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	333.00
20,000.00 or more but less than 30,000.00	400.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	799.00
50,000.00 or more but less than 75,000.00	1,198.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00or more but less than 150,000.00	2,263.00
150,000.00 or more but less than 200,000.00	2,928.00
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,324.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) in excess of P2,000,000.00

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

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not

exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article:

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

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

(d) On retailers.

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

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

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	75.00
10,000.00 or more but less than 15,000.00	126.00
15,000.00 or more but less than 20,000.00	200.00
20,000.00 or more but less than 30,000.00	333.00
30,000.00 or more but less than 40,000.00	466.00
40,000.00 or more but less than 50,000.00	666.00
50,000.00 or more but less than 75,000.00	1,065.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,396.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,454.00
400,000.00 or more but less than 500,000.00	9,983.00

500,000.00 or more but less than 750,000.00	11,193.00
750,000.00 or more but less than 1,000,000.00	12,403.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) in excess of 2,000,000.00

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P11, 500.00.

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

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

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

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

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
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Less than 5,000.00	77.00
5,000.00 or more but less than 10,000.00	198.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	319.00
20,000.00 or more but less than 30,000.00	495.00
30,000.00 or more but less than 40,000.00	671.00
40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
1,000,000.00 or more but less than 2,000,000.00	11,500.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) in excess of 2,000,000

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P11, 500.00.

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

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

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

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. Such business shall be subject to Mayor’s Permit Fee and Other Regulatory Fees. If the fees 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.

Article B. Other Taxes on Business

Tax on Mobile Traders

Section 2B.01.Definition. –When used in this Article a **Mobile Trader** is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, **using a vehicle**. Subsumed in this definition are **rolling stores, portable stores,** and similar arrangements.

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

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

Section 2B.04.Administrative Provisions. –The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles

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

Kind of Public Utility	Amount of Tax Annum
Air-conditioned buses	500 per unit
Buses without air conditioning	300 per unit
"Mini" buses	250 per unit
Jeepneys/AUVs	200 per unit
Taxis	200 per unit

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

Tax on Ambulant and Itinerant Amusement Operators

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

Type of Amusement	Amount of Fee
Circus, carnivals, or the like per day	P 1000
Merry-Go-Round, roller coaster, Ferris wheel, swing, shooting gallery and other similar contrivances per day	P 500
Sports contest/exhibitions per day	P 500
Other similar contrivances	P 500

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

Tax on Mining Operations

Section 2B.09.Definitions. – When used in this Section

- (a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

- (c) *Quarry Resources* means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2B.10.Imposition of Tax.–There is hereby levied an annual tax at the rate of Two percent (2%) based on the gross receipts for the preceding year of mining operations.

Section 2B.11.Situs of the Tax.- Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. (In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.)

Section 2B.12.Exclusion. - Extraction of the following are excluded from the coverage of the tax levied herein:

- (a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 2B.13.(a)Time of Payment.- The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.13. (b)Only those who have 100,000 and above shall be allowed to pay in quarterly basis.

Section 2B.14.Administrative Provisions.-

- (a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonment, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

B. Liability to Real Property Tax. – Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.

C. Payment of Mayor’s Permit and Other Regulatory Fees. – Mayor’s Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.

Tax on Forest Concessions and Forest/Woodland Products

Section 2B.15.Definitions.- When used in this Section, a *Forest/Woodland Products* means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

Section 2B.16.Imposition of Tax.- There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2B.17.Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Article C. Exemptions

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

Article D.Situs of Tax

Section 2D.01.Situs of Tax. -

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

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

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

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

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandises are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or 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 Municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the Municipality where the factory, project office, plant or plantation is located.

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

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
 - Sixty percent (60%) to the Municipality where the factory is located; and
 - Forty percent (40%) to the Municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

6. The foregoing sales allocation under par. (3) Hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located

therein, the sales made in the dais factory shall be taxable by this municipality along with the sales made in the principal office.

- (c) Port of Loading - the 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 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.

Article E. Payment of Business Taxes

Section 2E.01.Payment of Business Taxes.-

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

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

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

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

Section 2E.03.Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The *Sangguniang*may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2E.04.Administrative Provisions.-

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

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

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

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

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

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

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

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

(h) *Retirement of Business:*

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

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

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

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
- (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.
- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article F. Presumptive Income Level

Section 2F.01.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.]

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

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

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

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

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

For purpose of the Mayor’s Permit Fee, the following Philippine categories of business sizes are here by adopted:

Enterprise Scale	Asset Limit	Workforce
Micro-Industry	₱ 150,000 and below	No specific
Cottage Industries	Above ₱ 150,000 up to ₱ 1.5M	Less than 10
Small-scale Industries	₱ 1.5M to ₱ 15M	11-99
Medium-scale Industries	₱ 15M to ₱ 60M	100-199
Large-scale Industries	Above ₱ 60M	200 or more

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

(a) On business subject to graduated fixed taxes:

	Amount of Fee Per Annum			
1. On Manufacturers/ Importers/ Producers	Cottage	Small	Medium	Large
1.1 Bagoong, salted fish or dried fish	165.00	220.00	330.00	440.00
1.2 Bakery:				
a. Mechanized	165.00	220.00	330.00	440.00
b. Manual with ordinary oven	110.00	165.00	220.00	330.00
1.3 Bed and/or mattresses:				
a. Mechanized	165.00	220.00	330.00	440.00
b. Manual	110.00	165.00	220.00	330.00

1.4 Bottles/Bottling Plant	165.00	220.00	330.00	550.00
1.5 Boxes	110.00	165.00	220.00	440.00
1.6 Candles	110.00	165.00	220.00	440.00
1.7 Canned Goods	165.00	220.00	330.00	550.00
1.8 Clothes and garments	165.00	220.00	330.00	550.00
1.9 Coconut Oil:				
a.) With more than five expellers	165.00	220.00	330.00	550.00
b.) With less than five expellers	110.00	165.00	220.00	440.00
1.10 Confectionary and candies	110.00	165.00	220.00	440.00
1.11 Concrete and hollow blocks	110.00	165.00	220.00	440.00
1.12 Copra Meal	165.00	220.00	330.00	440.00
1.13 Edible and vegetable oils	165.00	220.00	330.00	440.00
1.14 Galvanized iron sheets & aluminum containers	110.00	220.00	330.00	550.00
1.15 Home industries and furniture	165.00	220.00	330.00	550.00
1.16 Ice, ice cream and frozen Delights	110.00	165.00	220.00	440.00
1.17 Soap and cosmetics	110.00	165.00	220.00	440.00
1.18 Steel and iron products	110.00	165.00	220.00	440.00
1.19 Re-packers	110.00	165.00	220.00	440.00
1.20 Rectifiers, brewers and distillers	165.00	220.00	330.00	550.00
1.21 Wines, liquors & distilled spirit Compounders	165.00	220.00	330.00	550.00
1.22 Other manufacturers, importers & producers not mentioned above	110.00	165.00	220.00	440.00
2.On retailers, independent wholesaler and distributor of				
2.1 Agricultural products	110.00	165.00	220.00	440.00
2.2 Agricultural Chemicals (fertilizer and pesticides)	165.00	220.00	330.00	440.00
2.3 Auto parts	110.00	220.00	330.00	550.00
2.4 Drugstore/Pharmacy	220.00	330.00	440.00	550.00
2.5 Dry goods, clothes and textiles	110.00	165.00	220.00	440.00
2.6 General merchandise:				
a.) Sari-sari store (Barangay)	82.50	110.00	165.00	220.00
b.) Sari-sari store (Población)	110.00	165.00	220.00	330.00
c.) Sari-sari store (Inside the Public Market)	165.00	220.00	275.00	440.00
2.7 Glass wares	110.00	165.00	220.00	440.00
2.8 Groceries/Supermarket	220.00	275.00	330.00	550.00
2.9 Jewelries	165.00	220.00	275.00	330.00
2.10 Hardware, Electrical and Construction materials:				
a.) All kinds	165.00	275.00	330.00	550.00
b.) Coco lumber	110.00	165.00	220.00	330.00
c.) Bamboos & its products & nipa shingles	82.50	110.00	165.00	220.00
2.11 Lubricating oils and oil-by-Products	110.00	165.00	220.00	440.00
2.12 Liquefied petroleum gas (LPG)	110.00	165.00	220.00	330.00
2.13 Kerosene, diesel and gasoline				
With filling station:				
a.) Aviation gasoline	220.00	275.00	330.00	550.00
b.) Special gasoline	110.00	165.00	220.00	330.00

c.) Regular gasoline	82.50	110.00	165.00	220.00
d.) Diesel	82.50	110.00	165.00	220.00
e.) Kerosene	82.50	110.00	165.00	220.00
2.14 Without filling station or pump:				
a.) Gasoline/Diesel	82.50	110.00	165.00	220.00
b.) Kerosene	82.50	110.00	165.00	220.00
2.15 Vendors, buyers and dealers:				
a.) Chicken, fowls and eggs	82.50	110.00	165.00	220.00
b.) Fish vendors (with fixed stalls)	55.00	82.50	110.00	165.00
c.) Fish vendors (ambulant)	82.50	110.00	165.00	220.00
d.) Fruits, spices and vegetables	55.00	82.50	110.00	165.00
e.) Hogs	82.50	110.00	165.00	220.00
f.) Large cattle and other livestock	110.00	165.00	220.00	330.00
g.) Meat, fresh and preserved	82.50	110.00	165.00	220.00
h.) Plants and flowers	82.50	110.00	165.00	220.00
3. On Exporters	330.00	550.00	880.00	1,100.00
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	165.00	220.00	330.00	550.00
5.2 Rice and corn wholesalers	165.00	220.00	330.00	550.00
5.3 Rice and corn retailers	165.00	220.00	330.00	440.00
5.4 Retailer/Wholesaler of Poultry Supply	165.00	220.00	330.00	440.00
5.5 Rice mill and Corn mill (stationary and travelling)	200.00	300.00	400.00	500.00
6. On Cafes, Cafeterias, Carinderias/Refreshments and other Caterers				
6.1 Cafes and cafeterias	200.00	300.00	400.00	500.00
6.2 Ice cream and other refreshment Parlors	200.00	300.00	400.00	500.00
6.3 Carinderias and food caterers	200.00	300.00	400.00	500.00
6.4 Restaurants	200.00	300.00	400.00	500.00
6.5 Soda fountains and milk tea bar	200.00	300.00	400.00	500.00
6.6 Food stand for puto, popcorn, peanuts and other cooked foods	100.00	200.00	300.00	400.00
6.7 Gulaman, buko and juice stands	100.00	200.00	300.00	400.00
7. On Breeding Stations				
7.1 Breeding of game cocks	110.00	165.00	220.00	330.00
7.2 Breeding of race horses	165.00	220.00	330.00	550.00
7.3 Breeding of dogs	220.00	330.00	440.00	550.00

7.4 Breeding of aquarium fishes	82.50	110.00	165.00	220.00
7.5 Breeding of birds	110.00	165.00	220.00	330.00
7.6 Poultry and Swine Growers	110.00	165.00	220.00	330.00
7.7 Plant Nursery/Horticulture/ Landscapers	200.00	300.00	400.00	500.00
8. On Service Establishments				
8.1 Accounting service	165.00	220.00	275.00	330.00
8.2 Advertising/Promotional Agencies	165.00	220.00	275.00	330.00
8.3 Arrastre service	275.00	330.00	440.00	550.00
8.4 Dental clinic/Laboratories	200.00	300.00	400.00	500.00
8.5 Optical Clinic/Services	200.00	300.00	400.00	500.00
8.6 Medical Laboratories	200.00	300.00	400.00	500.00
8.7 Law Firms	200.00	300.00	400.00	500.00
8.8 Barber shops	100.00	200.00	300.00	400.00
8.9 Battery charging shops	100.00	200.00	300.00	400.00
8.10 Beauty parlors:	100.00	200.00	300.00	400.00
8.11 Massage Parlor/Spa	200.00	300.00	400.00	500.00
8.12 Fitness and Wellness Centers	200.00	300.00	400.00	500.00
8.13 Blacksmiths	100.00	200.00	300.00	400.00
8.14 Ticketing office	200.00	400.00	600.00	800.00
8.15 Foreign Exchange/Remittance Centers	200.00	400.00	600.00	800.00
8.16 Payment Centers/Bayad Centers	200.00	400.00	600.00	800.00
8.17 PCSO/Lotto Outlet	200.00	300.00	400.00	500.00
8.18 Telco's Loading Station	200.00	400.00	600.00	800.00
8.19 Laundry Shops	200.00	300.00	400.00	500.00
8.20 Business management services	165.00	220.00	330.00	440.00
8.21 Carpentry Shops	165.00	220.00	330.00	440.00
8.22 Furniture and Upholstery Shops	200.00	300.00	400.00	500.00
8.23 Cellphone Repair Shops	200.00	300.00	400.00	500.00
8.24 Electronics/Refrigeration/ Aircon Repair Shop	200.00	300.00	400.00	500.00
8.25 Cinematographic film owners, lessors, or distributors of video tape coverage service	165.00	220.00	330.00	440.00
8.26 Videoke/Karaoke Services	200.00	300.00	400.00	500.00
8.27 Micro-finance/Lending Services	200.00	300.00	400.00	500.00
8.28 Commercial and immigration Brokers	165.00	220.00	330.00	400.00
8.29 Car/Motor Repair/Painting/ Building	200.00	300.00	400.00	500.00
8.30 Vulcanizing/ Carwash Shop	200.00	300.00	400.00	500.00
8.31 Drafting and architectural Services	200.00	300.00	400.00	500.00
8.32 Employment/Recruitment/Man Power agencies	200.00	300.00	400.00	500.00
8.33 Security Agencies	300.00	400.00	500.00	1,000.00
8.34 Professional Review/Training Centers	300.00	400.00	500.00	1,000.00
8.35 Funeral Service/ Parlors	500.00	600.00	800.00	1,000.00
8.36 General engineering, building & specialty contractors, filling materials, concessionaires, suppliers	500.00	800.00	1,000.00	1,200.00

of sand and gravel, demolition, salvage work and transfer or relocation				
8.37 Goldsmith or silversmith	165.00	220.00	330.00	440.00
8.38 House and/or sign painters	165.00	220.00	330.00	440.00
8.39 Ice and cold storage	165.00	220.00	330.00	440.00
8.40 Locksmith	110.00	165.00	220.00	330.00
8.41 Lathe/Bending machine shops	110.00	165.00	220.00	330.00
8.42 Lumberyards	275.00	330.00	440.00	550.00
8.43 Messengerial/Courier Services	200.00	300.00	400.00	500.00
8.44 Parking lots	200.00	300.00	400.00	500.00
8.45 Printing/Photocopy Shops	200.00	300.00	400.00	500.00
8.46 Persons engaged in the installation of/distribution of:				
a.) Water system	200.00	300.00	400.00	500.00
b.) Gas or bio-gas system	200.00	300.00	400.00	500.00
c.) Electric light, heat and power	200.00	300.00	400.00	500.00
d.) Sound and light system service	200.00	300.00	400.00	500.00
8.47 Photographic studios:	200.00	300.00	400.00	500.00
8.48 Private hospitals	1,000.00	2,000.00	3,000.00	4,000.00
8.49 Proprietors or operators of heavy equipments for hire	1,000.00	2,000.00	3,000.00	4,000.00
8.50 Proprietors of engraving Services	200.00	300.00	400.00	500.00
8.51 Public ferries	220.00	330.00	440.00	550.00
8.52 Public warehouse and bodegas	200.00	400.00	600.00	800.00
8.53 Purchasing agencies	200.00	300.00	400.00	500.00
8.54 Renting of equipments:				
a.) Office equipments and supplies	200.00	300.00	400.00	500.00
b.) Bicycles, tricycles and Skates	200.00	300.00	400.00	500.00
c.) Trucks and Automobiles	200.00	300.00	400.00	500.00
d.) Heavy equipments	200.00	300.00	400.00	500.00
e.) Agricultural implements	200.00	300.00	400.00	500.00
f.) Diving, skating & other athletic equipments	200.00	300.00	400.00	500.00
8.55 Roasting of pigs and fowls	200.00	400.00	600.00	800.00
8.56 Chainsaw Operator	300.00	400.00	500.00	600.00
8.57 Sculpture Shop	200.00	300.00	400.00	500.00
8.58 Service Stations (washing, grading, lubricating)	200.00	300.00	400.00	500.00
8.59 Shoe repair shop/shine service:	200.00	300.00	400.00	500.00
8.60 Shop for shearing/grooming of Animals	200.00	300.00	400.00	500.00
8.61 Tailor and dress shop:	200.00	400.00	600.00	800.00
8.62 Tinsmith:	200.00	400.00	600.00	800.00
8.63 Transportation terminals not owned by the operator	200.00	400.00	600.00	800.00
8.64 Vaciador and grinding shops	200.00	300.00	400.00	500.00
8.65 Vocational and driving schools	200.00	300.00	400.00	500.00
8.66 Warehousing or forwarding Services	200.00	400.00	600.00	800.00
8.67 Watch repair shops	200.00	300.00	400.00	500.00
8.68 Other service establishments	200.00	300.00	400.00	500.00

9. On Hotels and Motels				
9.1 Hotels	330.00	440.00	550.00	1,100.00
9.2 Motels	200.00	400.00	600.00	800.00
9.3 Hotels three (3) star up	1,000.00	2,000.00	3,000.00	4,000.00
10. On Privately Owned Public Markets	1,000.00	2,000.00	3,000.00	4,000.00
11. On Real Estate Dealers				
11.1) Subdivision operators	1,000.00	2,000.00	3,000.00	4,000.00
11.2) Lessor of real estate/ Properties	500.00	1,000.00	1,500.00	2,000.00
12. On Privately-owned Cemeteries and Memorial Parks				
12.1 Commercial	1,000.00	2,000.00	3,000.00	4,000.00
12.2 Family-use	500.00	1,000.00	1,500.00	2,000.00
13. On Lodging Houses	200.00	400.00	600.00	800.00
14. On Boarding Houses	200.00	400.00	600.00	800.00
15. On Hospitals	200.00	400.00	600.00	800.00
16. On Fishpond Operators and Fish Breeding Grounds				
16.1 Fishponds	300.00	400.00	500.00	600.00
16.2 Prawn ponds	500.00	1,000.00	1,500.00	2,000.00
16.3 Fish breeding grounds	300.00	400.00	500.00	600.00
16.4 Prawn breeding grounds/establishments	500.00	1,000.00	1,500.00	2,000.00
16.5 Fish Brokers/Commisionan	500.00	1,000.00	1,500.00	2,000.00
16.6 Motorized Banca (per unit) a. 150.00 Per unit				
17.On Pawnshops				
17.1 Principal Office	500.00	1,000.00	1,500.00	2,000.00
17.2 For each branch in the Municipality	250.00	500.00	750.00	1,000.00
18. On the Business of Dealers of Fermented Liquors, Distilled Spirits, and/or Wines				
18.1 Wholesale dealer of foreign Liquors	1,375.00	1,650.00	1,870.00	2,200.00
18.2 Wholesale dealer of domestic Liquors	1,100.00	1,375.00	1,650.00	1,870.00
18.3 Retail dealers of foreign liquors	550.00	825.00	1,100.00	1,320.00
18.4 Retail dealers of domestic Liquors	220.00	275.00	330.00	440.00
18.5 Retailer of vine liquors (Mallorca,etc.)	605.00	660.00	770.00	1,100.00
18.6 Retail dealer of fermented Liquors	193.00	220.00	275.00	303.00
18.7 Wholesale dealer of fermented Liquors	110.00	138.00	165.00	220.00

18.8 Retail dealer of tuba, basi, and/or tapuy	82.50	110.00	138.00	165.00
18.9 Wholesale dealer of tuba, basi, and/or tapuy	110.00	138.00	165.00	220.00
19. On Tobacco Dealers				
19.1 Retail dealer of tobacco leaf	150.00	200.00	250.00	300.00
19.2 Wholesale dealer leaf tobacco	440.00	495.00	550.00	660.00
19.3 Retail dealer of manufactured Tobacco	220.00	275.00	300.00	400.00
19.4 Wholesale dealer of manufactured tobacco	400.00	450.00	500.00	600.00
20. On Amusement Places				
20.1 Day or night club	2,000.00	2,500.00	3,000.00	4,000.00
20.2 Cocktail lounge or bars	1,200.00	1,500.00	1,700.00	2,000.00
20.3 Bath houses and/or swimming pool, resort & other similar places	500.00	600.00	700.00	800.00
20.4 Steam bath, sauna bath & other similar establishment per cubicle	500.00	600.00	700.00	800.00
20.5 Billiards or pool hall	500.00	600.00	700.00	800.00
a.) P 200/Table				
20.6 Bowling alley				
a.) Automatic	500.00	600.00	700.00	800.00
b.) Non-automatic	200.00	300.00	400.00	500.00
20.7 Circus, carnival or the like	500.00	600.00	700.00	800.00
20.8 Merry-go-round, rollercoaster, ferries wheel, swing, shooting gallery and other similar contrivance per unit	250.00	350.00	450.00	550.00
20.9 Boxing stadium	500.00	600.00	700.00	800.00
20.10 Boxing contest, per night	200.00	300.00	400.00	500.00
20.11 Race track	500.00	600.00	700.00	800.00
20.12 Theaters and cinema house				
a.)Theaters and cinema house	200.00	300.00	400.00	500.00
b.) Itinerant operator	200.00	300.00	400.00	500.00
c.) Video house or mini-Theaters	200.00	300.00	400.00	500.00
21. On Amusement Devices	200.00	300.00	400.00	500.00
21.1 Each apparatus for weighing persons	200.00			
21.2 Video games unit	200.00			
21.3 Computer unit	200.00			
21.4 Video games unit	200.00			
21.5 Internet unit	200.00			
22. On Private Detective Agency	300.00	400.00	500.00	600.00
23. On Golf links	1,000.00	1,500.00	2,000.00	2,500.00
24. Beach/ Inland/ Eco-Farm Resorts	500.00	1,000.00	1,500.00	2,000.00

Section 3A.03.Time and Manner of Payment. - The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking

can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3A.04.Administrative Provisions. -

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

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

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

- e. Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
- f. BIR Registration Certificate
- g. *Barangay* Clearance
- h. Declaration of previous year's gross sales/receipts

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

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

A Mayor's Permit shall not be issued to:

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

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

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

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

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

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

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

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

Section 3A.06. Penalty for failure to secure a Mayor's Permit. Payment of regulatory fee before the start of operation of business for newly started business shall be liable to pay the penalty of one thousand pesos (P 1,000.00).

For establishment that requires certification from Municipal Health Office, failure to secure

of such certification before the start of operation of business shall be liable to pay a penalty of one thousand pesos (P 1,000.00).

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

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

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

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

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a) For sealing linear metric measures:	
Not over one (1) meter	150.00
Measure over one (1) meter	200.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	150.00
Over ten (10) liters	200.00
(c) For testing and sealing metric instruments of weights:	
With capacity of not more than 30 kgs.	200.00
With capacity of more than 30 kgs. But not more than 300 kgs.	300.00
With capacity of more than 300 kgs/ but not more than 3,000 kgs.	400.00
With capacity of more than 3,000 kgs.	500.00
For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge of P100.00 for each instrument shall be collected.	

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

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees 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 3B.05.Place of Payment. - The fees herein levied shall be paid in Municipality/the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality/municipality where he maintains his residence.

Section 3B.06.Exemptions.-

- (a) All instruments for weights and measures used in government work of or

maintained for public use by any instrumentality of the government shall be tested and sealed free.

(b) Dealers of weights and measures instruments intended for sale.

Section 3B.07.Administrative Provisions. -

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

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

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight 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 3B.09.Penalties.–

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

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

Article C. 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 3C.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 3C.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 on Fixed Cost of Construction per Sq. Meter

LOCATION	GROUP		
Municipality of Tigbauan	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	Feet/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

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

- a. Floor area = 75.00 sq. meters
- b. Therefore area bracket is 3.a.iv.
- c. Fee = P 4.80/sq. meter
- d. 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.
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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**

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

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

5. MECHANICAL FEES

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

	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
iii. Packaged/Centralized Air Conditioning Systems:	
• Up to 100 tons, per ton	90
• Every ton or fraction thereof above 100 tons	40
iv. Window type air conditioners, per unit	60

v.	Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	40
vi.	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.
 1.00kW per ton, for compressors above 5 tons up to 50 tons capacity.
 0.97kW 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

d. 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. meterof heating surface for one (1) boiler kW.
 (b) Steam from this boiler used to propel any prime-mover is exempted from fees.
 (c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

e	Pressurized water heaters, per unit	200.00
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f	Water, sump and sewage pumps for commercial/industrial use Per kW or fraction thereof	60.00
g	Automatic fire sprinkler system, per sprinkler head	4.00
h	Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro,Nuclear or solar Generating Units and the like, per kW	
	i. Every kW up to 50 kW	25.00
	ii. Above 50 kW up to 100 Kw	20.00
	iii. Every kW above 100 Kw	3.00
i	Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	20.00
j	Gas Meter, per unit	100.00
k	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher	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	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	60.00
n	Other Machinery/ Equipment for commercial/ Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof	60.00
o	Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof	10.00
p	Weighing Scale Structure, per ton or fraction thereof	50.00

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

6. PLUMBING FEES

- a. Installation Fees, one (1) “UNIT” composed of one (1) water closet, two (2) floor drains, one (1) lavatory, onesink 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 Ø	P 8.00
ii.	Above 25 mm Ø	10.00

e. Construction of septic tank, applicable in all Groups

i.	Up to 5.00 cu. meters of digestion chamber	P 24.00
ii.	Every cu. meter or fraction thereof in excess of 5.00 cu. meters	7.00

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	P2.40/port
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, cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/ vehicle location.	P1,000.00/ 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 outdoor	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	P2.40/ 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	P2.40/ 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 signage 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, instruments or units not specifically identified above	P50.00/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
 - a. up to 20.00 cu. Meter-----P **20.00**
 - b. In excess of 20.00 cu. Meters-----P **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:	
vi. Per unit or fraction thereof	P 60.00
vii. Residential GROUP A	6.00
viii. GROUP B, E, F, G,	18.00
ix. GROUP C, D, H,	12.00

- e. Construction of firewalls separate from the building:
 - a. thereof Per sq. meter or fraction P 3.00
 - b. fee shall be Provided, that the minimum P 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
	Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
iii.	Educational/Recreational//Institutional	1,800.00	120.00

	Groups C, D, H, I) up to 10.00 meters in Height		
	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.	Chimney up to 10.00 meters in height, measured from the base		48.00
	(a) Every meter or fraction thereof in excess of 10.00 meters		2.00

i. Construction of Commercial/Industrial Fixed Ovensper sq. meters or fraction thereof of interior floor are----- P48.00			
j. Construction of Industrial Kiln/Furnace, per cu. meter orfraction thereof of volume. ----- P12.00			
k. Construction of reinforced concrete or steel tanks orAbove ground GROUPS A and B, up to 2.00 cu. Meter----- -P12.00			

i.	Every cu. m or fraction thereof in excess of 2.00 cu. Meters	P120.00
ii.	For all other than Groups A and B up to 10.00 cu. Meters	480.00
	(a) Every cu. meter or fraction thereof in excess of 10.00 cu. Meters	24.00

l. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and ChemicalTreatment Tanks) per cu. meter of volume ----- P7.00			
m. Construction of reinforced concrete or steel tanks for Commercial/Industrial Use:			
i.	Above ground, up to 10.00 cu. Meters		480.00
	Every cu. m or fraction thereof in excess of 10.00 cu. Meters		24.00
ii.	Underground, up to 20.00 cu. Meters		540.00
	Every cu. meter or fraction thereof in excess of 20.00 cu. Meters		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 thesame as new construction fees in accordance with Section 8.k. above.		

o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fractionthereof 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,		
i.	first 10.00 meters	24.00
ii.	Every meter or fraction thereof in excess of 10.00 meters	2.40

b. Ground Preparation and Excavation Fee:
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 pavedareas intended for commercial/industrial/institutionaluse, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelotacourts, tennis and basketball courts and the like-----P 3.00		
f. Use of Streets and Sidewalks, Enclosures andOccupancy of Sidewalks up to 20 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:

Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area		120.00
Every sq. meter or fraction thereof in excess of 4.00 sq. meters		24.00
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

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	P46.00; min. fee shall be P200.00
Illuminated	P 18.00; min. fee shall be P 72.00	P38.00; min. fee shall be P150.00
Others	P 12.00; min. fee shall be P 40.00	P20.00; min. fee shall be P110.00
Painted-on	P 8.00; min. fee shall be P 30.00	P12.00; min. fee shall be P100.00

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.	

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	P 100.00
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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
	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 Land Use Conformity Architectural Presentability Structural Stability Sanitary and Health Requirements Fire-Resistive Requirements	P 120.00

- 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, Gymnasia 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, Gymnasia and the like	720.00

- d. Annual plumbing inspection fees, each plumbing unit -----**P 60.00**

e. Electrical Inspection Fees:

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

f. Annual Mechanical Inspection Fees:

i.	Refrigeration and Ice Plant, per ton:	
	(a) Up to 100 tons capacity	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:	
iii.	Window type air conditioners, per unit	40.00
iv.	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
v.	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
vi.	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
vii.	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
viii.	Every landing above first five (5) landings for all the above elevators	50.00
ix.	Boilers, per unit:	
	(a) Up to 7.5 kW	P400.00
	(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
x.	Pressurized Water Heaters, per unit	120.00
xi.	Automatic Fire Extinguishers, per sprinkler head	2.00
xii.	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
xiii.	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
xiv.	Compressed air, vacuum, commercial/institutional/industrial gases, per outlet	10.00
xv.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	2.00
xvi.	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
xvii.	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
xviii.	Pressure Vessels, per cu. meter or fraction thereof	40.00
xix.	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	2.40
xx.	Weighing Scale Structure, per ton or fraction thereof	30.00
xxi.	Testing/Calibration of pressure gauge, per unit	24.00
	(a) Each Gas Meter, tested, proved and sealed, per gas meter	30.00
xxii.	Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	30.00

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

12. CERTIFICATIONS:

Certified true copy of Building Permit	50.00
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Certified true copy of Certificate of Use/Occupancy	50.00
Issuance of Certificate of Damage	50.00
Certified true copy of Certificate of Damage	50.00
Certified true copy of Electrical Certificate	50.00
Issuance of Certificate of Gas Meter Installation	50.00
Certified true copy of Certificate of Operation	50.00
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. (ft ³ /hr.)

Section 3C.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 Section203(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 3C.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 3C.05.Accrual of Proceeds. The proceeds from building permit fees shall accrue to the General Fund of this municipality.

Section 3C.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:
 - 1) Floor and roof plans
 - 2) Foundation and footing plans
 - 3) Transverse and longitudinal plan
 - 4) Elevation
 - 5) Framing plans showing, complete framing of building or structure
 - 6) Isometric plew of plumbing layout

- 7) Electric layout; and
- 8) Details or structure and;
- 9) 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 3C.07.Penalty.- It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than two thousand five hundred (P2,500.00) or by imprisonment of not more than one(1) month or both. Provided, that in case of a corporation, firm, partnership or association, the penalty shall bed imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article D. Permit Fee for Zoning/LocationalClearance and for Inspection and Verification of Subdivision

Section 3D.01.Imposition of Fee. - There shall be collected the following fees for the issuance of zoning/locational clearance and other related fees at rates fixed by and in accordance with the applicable rules and regulations prescribe by the Board Resolution No. R-912, Series of 2013, HLURB Administrative Order No. 02, April 07, 2014.

PARTICULAR	AMOUNT OF FEE
	(Per HLURB Schedule of Fees of 2014)
I. ZONING/LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached the project cost of which is:	
1. P100,000.00 and below	₱ 750.00
2. Over 100,000 to P200,000.00	₱ 1,000.00
3. Over P200,000.00	₱ 1,000.00+ (1/10 of 1% in excess of P200,000.00)
B. Apartments/Townhouses	
1. P500,000.00 and below	₱ 2,500.00
2. P500,000.00 to 2Million	₱ 4,000.00
3. Over 2Million	₱5,000.00 + 1/10 of 1% of cost in excess of 2M regardless of the number of doors
C. Dormitories	
1. 2Million and below	₱ 2,500.00
2.Over 2Million	₱ 5,000.00 + 1/10 of 1% of cost in excess of P2M regardless of the number of doors
D. Institutional, the project cost of which is:	
1. Below 2Million	P 3,000.00
2. Over 2Million	₱3,000.00+ (1/10 of 1% of cost in

	excess of P2M)
E. Commercial, Industrial and Agro-Industrial, the project cost of which is:	
1. Below P100,000	₱2,000.00
2. Over 100,000 – P500,000	₱3,000.00
3. Over 500,000 – P1M	₱4,000.00
4. Over P1M – P2M	₱5,000.00
5. Over 2Million	₱7,500 + 1/10 of 1% of cost in excess of P2M
F. Special Uses/Special Projects (Gasoline station, cell sites, slaughter house, treatment plant, etc.)	
1. Below 2Million	₱7,500.00
2. Over 2Million	₱7,500.00 + (1/10 of 1% of cost in excess of P2M)
G. Alteration/Expansion (affected areas/cost only)	Same as the original application

II. SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)	
A. Subdivision Projects	
Approval of Subdivision Plan (including Town Houses)	
Preliminary Approval and Locational Clearances (PALC)/ Preliminary Subdivision Development Plan (PSDP)	
Processing fee	₱450/ha. or a fraction thereof
Inspection fee	₱ 1,500/ha. regardless of density
	-
Final Approval and Development Permit	
Processing fee	₱4,000/ha. regardless of density
Additional Fee on Floor Area of housing component	₱7.00/sq. m.
Approval of Simple Subdivision: (P.D. 957)	
For 1 st 500sq.m.	₱1,000.00
For every additional sq.m.	₱2.00
Inspection Fee	₱550.00
B. Condominium Projects	
1. Approval of Condominium Plans/Final Approval and Development Permit	
1. Preliminary Approval and Locational Clearance	₱ 900.00
2. Final Approval/Development Permit	
Processing Fee	₱ 720.00
Land Area	₱ 7.20/sq. m.
No. of Floors	₱ 288.00/floor
Building Areas	₱ 23.05/sq. m. of GFA
Inspection fee	₱ 1,500.00/ha
3. Alteration of Plan (affected areas only)	Same as Final Approval &Dev't Permit
4. Conversion (affected areas only)	Same as Final Approval &Dev't Permit

III. SUBDIVISION AND CONDOMINIUM PROJECT/ACTIVITIES (UNDER BP 220)	
A. Approval of Subdivision Projects	
1. Preliminary Approval and Locational Clearance	
Processing Fee:	
Socialized housing	₱ 500.00/ha.
Economic housing	₱ 1,500.00/ha.
Inspection Fee:	
Socialized housing	₱ 750.00/ha.
Economic housing	₱ 1,500.00/ha.
2. Final Approval and Development Permit	
Processing Fee:	
Socialized	₱ 1,000.00/ha.
Economic	₱ 2,000.00/ha.
Inspection Fee:	
Socialized	₱ 750.00/ha.
Economic	₱ 1,500.00/ha.
(Projects already inspected for PALC application may not charged inspection fee)	
3. Alteration on plans (affected areas only)	Same as final approval & Dev't. Permit
4. Building permit (floor area of housing unit)	₱ 10.00/sq.m.
B. Condominium Projects	
1. Approval of Condominium Plans	
Preliminary Approval and Locational Clearance	₱ 720.00
Final Approval & Development Permit	
Processing Fee:	
a. Total Land Area	₱ 7.20/sq.m.
b. Number of Floors	₱ 144.00/floor
c. Building Areas	₱ 5.80/sq.m. of GFA
2. Inspection Fee	₱ 1,500.00/ha.
3. Alteration of Plant (<i>affected area only</i>)	Same as Final Approval & Dev't Permit

IV. INDUSTRIAL/COMMERCIAL SUBDIVISION	
1. Approval of Industrial/Commercial Subdivision	
1. Preliminary Approval and Locational Clearance	
Processing Fee	₱ 1,000.00/ha.
Inspection Fee	₱1,500.00/ha.
2. Final Approval and Development Permit	
Processing Fee	₱8,500.00/ha.
Inspection Fee	₱1,500.00/ha.
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plant (<i>affected area only</i>)	Same as Final Approval & Dev't Permit

V. FARMLOT SUBDIVISION	
1. Approval of Farmland Subdivision	
1. Preliminary Approval and Locational Clearance	
Processing Fee	₱2,500.00/ha.

Inspection Fee	P 1,500.00/ha
2.Final Approval and Development Permit	
Processing Fee	P4,000.00/ha
Inspection Fee	P 1,500.00/ha
<i>(Projects already inspected for PALC application may not be charged with inspection fee)</i>	
3.Alteration of Plan <i>(affected area only)</i>	Same as Final Approval &Dev't Permit

VI. MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM	
1.Approval of Memorial Park/Cemetery	
Project/Columbarium	
1.Preliminary Approval and Locational Clearance	
A. Memorial Project	P2, 500.00/ha.
B. Cemeteries	P2, 500.00/ha.
C. Columbarium	P4, 0000.00/ha.
Inspection Fees	
A. Memorial Projects	P1, 500.00/ha.
B. Cemeteries	P1, 500.00/ha.
C. Columbarium	P25.00/sq.m. of GFA
2. Final Approval and Development Permit	
Memorial Project	P3.00/sq. m..
Cemeteries	P3.00/sq. m.
Columbarium	7.20/sq.m. of Land Area
	P 4.00/sq.m. of GFA
	P5.00/floor
Inspection fees:	
<i>(Project already inspected for PALC application may not charge inspection fee)</i>	
Memorial Projects	P1, 500.00/ha.
Cemeteries	P1, 500.00/ha.
Columbarium	P1, 500.00/ha.
Alteration Fee	Same as Final Approval &Dev't Permit
Other Transactions/Certifications	
Availability of records/public request of copies/research works	P350.00
Certification of no records on files	P350.00
Certification of with or without clearance	P350.00
Certified Xerox copy documents (report size)	
Documents of Five (5) pages or less	P350.00
Every additional page	P5.00
Photocopy of Documents	P5.00
Other not Listed Above	P350.00
Zoning Certification	
For Residential Lot	P550.00
For Commercial Lot	P750.00
For Industrial Lot	P750.00
For Institutional Lot	P750.00

Certified True Copy	₱100.00
Inspection Fees	
For Residential Lot	₱550.00
For Commercial Lot	₱750.00
For Industrial Lot	₱750.00
For Institutional Lot	₱750.00

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

Section 3D.03.Accrual of Proceeds. The proceeds from zoning/location clearance and for inspection and verification of subdivision

Section 3D.04.Administrative Provision. – The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans. 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 E. Permit Fees on Tricycle Operation

Section 3E.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 former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Tricycle-for-Hauling is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated that is use to move livestock’s, agricultural products and other commodities.
- (e) 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.
- (f) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate with a fixed origin and destination.

Section 3E.02.Imposition of Fees. - There shall be collected an annual fee for the operation of tricycle-for-hire.

TRICYCLE for Hire

NEW	
	Amount of Fee per Annum
Mayor’s permit fee	P200.00
Annual franchise fee	250.00
Filing fee/Application Fee	150.00

Legalization fee	100.00
Confirmation fee	100.00
One time charge per unit	250.00
Tricycles Plate	100.00
Body Plate	100.00
TOTAL	P1,250.00

RENEWAL

	Amount of Fee per Annum
Mayor’s permit fee	P200.00
Annual franchise fee	250.00
Legalization fee	100.00
Confirmation fee	100.00
Tricycles Plate	100.00
TOTAL	P750.00

1. DROPPING

DROPPING	P 100.00
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2. CHANGE MOTOR

One Time Charge	P 250.00
Plate Number	100.00
TOTAL	P 350.00

Tricycle for Hauling

NEW

	Amount of Fee per Annum
Mayor’s permit fee	P 200.00
Filing fee/Application Fee	100.00
Legalization fee	100.00
One time charge per unit	250.00
Tricycles Plate	100.00
TOTAL	P 750.00

RENEWAL

	Amount of Fee per Annum
Mayor’s permit fee	P200.00
Legalization fee	100.00
Tricycles Plate	100.00
TOTAL	P400.00

Section 3E.03.Time of Payment. –

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

Section 3E.04.Administrative Provisions. –

All applications for MTOP must be submitted to the Sanggunian Bayan before the Municipal

Mayor issues MTOP to qualified applicants and for such other franchising functions, powers and responsibilities.

Article F. Permit Fee on Pedicab/Trisikad and E-Bike

Section 3F.01.Imposition of Fee- There shall be collected from the owner of pedicab/trisikad and e-bike whether for hire or privately owned operating within the Municipality, a permit fees per annum

Fees for Pedicabs/Trisikads for Hire	Amount of Fee per Annum for Pedicab/Trisikad for Hire (NEW)		Trisikads for Hire
	Mayor's Permit Fee:	P 150.00	
	Side Car License Fee	100.00	
	Municipal Plate No.	100.00	
	Body Plate No. (RENEWAL)	100.00	
	TOTAL	P 450.00	
	Mayor's Permit Fee:	P 150.00	
	Side Car License Fee	100.00	
	Municipal Plate No.	100.00	
	TOTAL	350.00	

Fees for Pedicab/Trisikad Privately-Owned

Amount of Fee per Annum (NEW/RENEWAL)	
Mayor's Permit Fee:	P 150.00
Municipal Plate No.	100.00
TOTAL	250.00

Fees for E-Bike for Hire

Amount of Fee per Annum (NEW)	
Mayor's Permit Fee:	200.00
Side Car License Fee	100.00
Municipal Plate No.	100.00
Body Plate No.	100.00
TOTAL	500.00

Amount of Fee per Annum (RENEWAL)	
Mayor's Permit Fee:	200.00
Side Car License Fee	100.00
Municipal Plate No.	100.00
TOTAL	400.00

Fees for E-Bike Privately-Owned

Amount of Fee per Annum (NEW/RENEWAL)	
Mayor's Permit Fee:	150.00
Municipal Plate No.	100.00
TOTAL	250.00

Fees for Drivers of Pedicab/Trisikad and E-Bike for hire

Amount of Fee per Annum	
Mayor's Permit Fee:	150.00

Identification Card	100.00
TOTAL	250.00

Section 3F.02.Time of Payment. – For hire tricycles, pedicabs/trisikads and e-bike the imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the working days of January of every year. For tricycles for hauling of animals and other cargoes, private-owned pedicab/trisikad and e-bike shall be within the whole month of March. Any registration of tricycles, pedicabs and e-bikes not renewed on or before the date fixed for different classifications, as provided hereunder shall become delinquent and invalid

Section 3F.03.Administrative Provisions.

- (a) A metal body and plate numbers shall be provided by the LGU to tricycles, pedicab/trisikad and e-bike granted a permit.
- (b) The designated franchise officer shall keep a register of all pedicab/trisikad and e-bikes containing information such as the make and brand of the unit, the name and address of the owner and the body and plate number.

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

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

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

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

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

a. From the Owner/Operator Licensees of the Cockpit	Amount of Fee per Annum
1.) Application Filing Fee	P500.00
2.) Annual Cockpit Mayor’s Permit Fee	P2,000.00
3.) Licensing/ Registration Fee	P5,000.00
4.) Ocular Inspection Fee	P750.00
5.) Sports Development Fund (SDF)	P200.00

b. From Cockpit Personnel	
1.) Application Filing Fee/person	P100.00
2.) Licensee Fee for Promoters/Hosts	P 750.00
3.) Registration Fee for Promoter/Cockpit Manager	P1,000.00
4.) Mayor's Permit Fee per application	P300.00
Mayor's Permit for:	
5.) Pit Manager	P1,000.00
6.) Referee	P 500.00
7.) Bet Taker "Kristo/Llamador"	P 500.00
8.) Bet Manager "Maciador/Kasador"	P 500.00
9.) Gaffer "Manugtakodbulang"	P300.00
10.) Cashier	P300.00
11.) Derby (Matchmaker)	P300.00
12.) Medical Aide	P300.00

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

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

Section 3G.04.Administrative Provisions. –

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The *Sangguniang Bayan* shall determine the number of cockpits to be allowed in this Municipality.
- (c) Cockpit-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 or 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 3G.05.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 H. Special Permit Fee for Cockfighting

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

- (a) **Cockfighting** – is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; *pintakasi or tupada*," or its equivalent in different Philippine localities.
- (b) **Local Derby** – is an invitational cockfight participated in by 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 3H.02.Imposition of Fees. - There shall be collected the following fees per day for cockfighting:

A. Special Permit	Amount of Tax per Annum
1.) Application Filing Fee	P500.00
2.) Mayor’s Permit Fee	
Hack fight (1-cock derby)	P500.00
2- cock derby	P500.00
3-cock derby	P600.00
3.) Special Derby Assessment from Promoters	
1-cock derby	P300.00
2-cock derby	P400.00
3-cock derby	P500.00
4-cock derby	P500.00
5-cock derby	P700.00
6-cock derby	P800.00
7-cock derby	P900.00
4.) Sports Development Fund	P200.00
5.) Tourism Development Fund	P200.00
6.) Educational Program	P200.00
B. Municipal Fees	
1. Hack fights	
a. Bet of P2,000 or below	P100.00
b. Bet over 2,000 to P5,000.00	P200.00
c. Bet over P5,000.00	P300.00
2. Derby	
a. Bet 2,000 or below	P200.00
b. Bet over P2,000.00 to P10,000.00	P300.00
c. Bet over P10,000.00	P300.00

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

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

Section 3H.05.Administrative Provisions. –

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the SangguniangBayan. 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 (BonifacioDay), 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 SangguniangBayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

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

Section 3I.01. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the Municipality as follows:

OCCUPATION OR CALLING	Rate of Fee Per Annum
a. On employees and workers in generally considered “Offensive and Dangerous Business Establishments”	220.00
b. On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	220.00
c. On employees and Workers in food or eatery establishment	220.00
d. On employees and workers in night or night and day establishment	220.00
e. All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager.	

Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur, attendant mechanic, certified <i>"hilot"</i> , painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (<i>cochero</i>), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder.	220.00
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Section 31.02.Exemption - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

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

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
 - (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 - (2) Employees and workers in commercial establishments cinematography film storage; cold storage’s or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware’s; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
 - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
 - (1) Employees and workers in canteen, *carinderia*, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 - (2) Stallholders, employees and workers in public markets;
 - (3) Peddlers of cook or uncooked foods;
 - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

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

Section 3I.04. Time and Manner of Payment - The fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 3I.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 Municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

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

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

Section 3I.06. Administrative Provisions. –

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

Article J. Registration and Transfer Fees on Large Cattle.

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

Section 3J.02.Imposition of Fee. - The owner of 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:

REGISTRATION AND TRANSFER	AMOUNT OF FEE
a. For Certificate of Ownership	150.00
b. For Certificate of Transfer	150.00
c. For Certificate of Private Brand	150.00

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

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

Section 3J.04.Administrative Provisions. –

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

Section 3J.05. Applicability Clause. – All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article K. Fees on Impounding of Stray Animals

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

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

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

ASTRAY ANIMALS	AMOUNT OF FEE
a. Large Cattle	500.00
b. All other animals	250.00

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

Section 3K.04.Administrative Provisions. –

- (a) For purposes of this Article, the *Barangay Tanods* of the Municipality are hereby authorized to apprehend and impound stray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded stray animal in the Municipal Hall for seven (7) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within three (3) days after the date of impounding shall be sold at public auction under the following procedures:
 - 6. 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.
 - 7. 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.
 - 8. 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.
 - 9. In case the impounded animal is not disposed of within the ten (10) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 3K.05.Penalty. – Owners whose animals are caught astray and incurring damages to plants and properties shall pay the penalty of P2, 500.00 as fine.

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

**Article L. Issuance of Veterinary Health Certificate
And Shipping Permit on Livestock and Poultry.**

Section 3L.01.Imposition of Fees. There shall be collected a fee for issuance of Veterinary Health Certificate in the amount of P100.00.

Section 3L.02.Livestock and Poultry Physical Examination Fee –For every animal, animal products, and by-products before the issuance of veterinary health certificate and shipping permit by Provincial Veterinarian or his duly authorized representative, at the following rates:

Items	Quantity	Rate
A. Large Animals		
1.) Carabao, cattle, horse	minimum of one (1) head	150.00
	In excess of one (1) head	50.00/head
B. Small domesticated animals		
1.) Goat/Sheep	1-10 heads	100.00
	in excess of ten (10) heads	20.00/head
C. Swine	1-10 heads	100.00
	in excess of ten (10) heads	20.00/head
D. Dogs, cats, and other small pet animals		50.00/head
E. Poultry		
1. Day old chicks/gosling/ducklings, and other young poultry	1-500 heads	50.00
	in excess of 500 heads	0.50
2. Adult chickens, ducks, geese, turkey and other Domesticated Fowls except Game Fowls	1-9 heads	50.00
	in excess of 9 heads	5.00/head
3. Dressed Chicken	1-20 heads	50.00
	in excess of 20 heads	2.00/head
4. Hatching/Table Eggs (Fresh/Sealed Balut)	1-1000 eggs	100.00
	per 1000 eggs in excess of 1000 eggs	50.00/thousand
F. Game Fowls		
1. Fighting Cocks, Stags, Bull Stags	1-4 heads	50.00
	in excess of 4 heads	5.00/head
2. Lechon (Pork)		100.00/pc
3. Lechon (Poultry)	1-20 pieces	30.00
	in excess of 20 pieces	10.00/pc

Section 3L.03.Collection Incentives. The proceeds of the veterinary services fees shall be distributed as follows. *(Section 6C.04 of Provincial Ordinance #2017-145, 2017 Revised Revenue Code of Iloilo)*

Province	Sixty Percent (60%)
Municipality	Thirty Percent (30%)
Barangay	Ten Percent (10%)

Section 3L.04.Farm inspection for the issuance of Certificate of Registration as commercial livestock and/or poultry farm. There shall be a registration fee for the conduct of annual inspection of commercial livestock and poultry farms as follows:(Section 6C.08 of Provincial Ordinance #2017-145, 2017 Revised Revenue Code of Iloilo)

Livestock./Poultry Farm	Rate
Cattle Farm	500.00
Carabao Farm	500.00
Goat	500.00
Hog	500.00
Poultry Farm Layers:	300.00
Broilers:	300.00
Game Fowls	300.00

The corresponding certificate of registration shall be issued upon presentation of proof of payment made to the Provincial Treasurer or Municipal Treasurer.

Section 3L.05.Classification of Farms. – A farm shall be considered as established for commercial purpose, when it maintained with the following:
 (Section 6C.09 of Provincial Ordinance #2017-145, 2017 Revised Revenue Code of Iloilo)

Classification	Details
Livestock (Cattle, carabao, goat, hogs)	10 heads of adult and 22 young
	41 heads of young animals
	21 heads of adult and zero young
Poultry Farm	1000 heads of broiler
	100 heads of layer and 100 broiler if raised in combination
	100 heads of layer
Game Fowls	100 heads of above including chicks and hen

Article M. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, or Lanes, Patios, Plazas and Playgrounds

Section 3M.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 schedule:

	Amount of Fee
1.) For construction	
a.) Construction, shops, business or shows	20.00/sq.m. per week or fraction thereof
b.) More than one month to one year	80.00/sq.m. per month
c.) More than one year	120.00/sq.m. per month
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

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 3M.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 3M.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 N. Permit Fee on Circus and Other Parades

Section 3N.01.Imposition of Fee. –There shall be collected a Mayor's Permit Fee of P200.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

Section 3N.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 3N.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 3N.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 3N.05.Administrative Provisions. –

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

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

Article O. Permit Fee for the Conduct of Group Activities

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

	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 30.02. 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 30.03.Exemption.–Programs or activities conducted by educational, , 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 30.04.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 P. Permit Fee on Film-Making and 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.

Section3P.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.

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

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.

	Amount of Fee
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(a) For every page or fraction thereof typewritten/computerized (not including the certificate and notation)	P 75.00/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	75.00
- Mayor's Clearance for Job Application	75.00
- Affidavit Fee:	
- Scholarship	75.00
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	75.00
(d) For administering oaths, per document	100.00
(e) Tax Clearance	100.00/lot

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

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

Article B. Local Civil Registry Fees

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

	Amount of Fee
(a) Marriage Fees	
1. Application for marriage license	
1.a) For application where applicants are residents of the municipality	250.00
1.b) For application where one of the applicants is non-resident	350.00
1.c) For application where one of the applicants is a foreigner	550.00
2. Marriage license fee	50.00
3. Service Fee	75.00
4. Pre-Marriage counseling (Family Planning)	300.00
5. Affidavit Fee (Article 34)	300.00
6. Parental consent/advice	
7. Parental Consent/Advice (out-of-town)	100.00
8. Witness' Fee	50.00
(b) Solemnization fee	500.00
(c) Documentation fee for illegitimate children to use surname of father (AUSF)	300.00
(d) Certified Xerox/Transcription copy of all civil registry documents	100.00
(e) For the registration of documents and certified copies of documents on file in the Office of the Local Civil Registrar	
1. Legitimation	300.00
2. Adoption	600.00
3. Annulment	600.00
4. Legal separation or divorce	600.00
5. Naturalization	600.00

6. Late registration of all vital events (B,M,D)	250.00
7.Other legal documentation for record purposes	600.00

[According to the Implementing Rules and Regulations of Republic Act No. 9048 and 10172, allowing the correction of clerical or typographical errors and change of first name or nickname without the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees:

*Change of First Name P 3,000.00 (P1,000.00 service fee for migrant petitioner)
Correction of Clerical Error (RA 9048) P 1,000.00 (P500.00 service fee for migrant petitioner)
Correction of Clerical Error (RA 10172) P 3,000.00 (P1,000.00 service fee for migrant petitioner)
Under R.A.10172 (Correction of Gender and Date of Birth)*

It would seem, therefore, that the adjustment of rates for the registration of the civil status of persons, e.g., legitimation, adoption, annulment of marriage, divorce/legal separation, and naturalization, to rates along those authorized for change of name would be justified.]

	Amount of fee
(f) Burial Fees	
1. Burial Permit Fee	150.00
2. Fee for exhumation of cadaver	300.00
3. Transfer of cadaver outside the municipality	150.00
4. Transfer of remains, bones, ashes to other countries and vice versa	150.00

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

1. 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.
2. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
3. Burial permit of a pauper, per recommendation of the Municipal Mayor.
4. 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 next 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 Fees.For delayed declaration of births, death and marriage and providing fees thereof, there shall be imposed for delayed declaration of births, deaths, and marriage an administrative fine in the amount of Two Hundred Fifty Pesos (P 250.00)

Section 4B.05.Declaration of Births, Deaths and Marriage. All declaration of births, deaths and marriage 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 Births	30 days
Death	48 hours

Fetal Deaths	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 charged 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 parents of the new-born child.

For deaths: 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.08. Batch Request System (BREQS)

New rate of fees as of February 2, 2018 pursuant to Sec. 12 of BIR Revenue Regulations No. 4-2018, “Rules and Regulations Implementing the Documentary Stamp Tax (DST) Rate Adjustment under Republic Act No. 10963, *Otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law.*”

Birth/Marriage/Death	-	P 155.00 PSA Fee + 75.00 Municipal Fee = P 230.00
CENOMAR	-	P 210.00 PSA Fee + 75.00 Municipal Fee = P 285.00

Section 4B.9.Security Paper (SECPA)

Birth/Marriage/Death	-	P 100.00
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Article C. Police Clearance Fee

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

	Amount of Fee
1. Police Clearance	
Abroad	P 250.00
Local	100.00

2. Police Blotter	100.00
3. Certifications	100.00

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

Article D. Sanitary Inspection Fee

Section 4D.01.Imposition of Fee. – There shall be collected an annual fee 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	150.00

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

Section 4D.03.Administrative Provisions. –

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

Article E. Service Fees for Health Examination

Section 4E.01.Imposition of Fee. – There will be collected a fees from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of 50% of the fee of the original copy shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

	Regular	Student	Senior Citizen	PWD	Indigents
HEALTH CERTIFICATE					
1. Medical Certificate					
Resident	100.00	50.00	50.00	50.00	Free/Cert. w/ Indigent
2. Medico-legal Certificate					
a. Autopsy Report	3,000.00				
b. Living Case Report	300.00				
CERTIFICATION FEE					
Sanitary Permit	200.00				
Site Drinking Water Clearance	100.00				
Potability Clearance	100.00				

Health Card	50.00	40.00	40.00	40.00	Free/Cert. w/ Indigent
LABORATORY FEES					
CBC	110.00	90.00	90.00	90.00	Free
Platelet Det.	110.00	85.00	85.00	85.00	Free
CBC Platelet	180.00	150.00	150.00	150.00	Free
Hemoglobin/Hct det.	110.00	90.00	90.00	90.00	Free
Urinalysis	50.00	40.00	40.00	40.00	Free
Stool Examination	50.00	40.00	40.00	40.00	Free
RBS/FBS	80.00	65.00	65.00	65.00	Free
ECG	200.00	150.00	150.00	150.00	Free
DOTS					
Sputum Examination	80.00	free for DOTS patient			
Water Bacteriological Exam	600.00/test				
MEDICAL SERVICES					
1. Medical Consultation: (including prenatal)	Free	Free	Free	Free	Free
Municipal Birthing Clinic (Normal Deliveries)	1,500.00				
Dressing of wounds	50.00	50.00	50.00	50.00	Free
Suturing of wounds	100.00				
Tetanus Toxoid Injection	20.00	20.00	20.00	20.00	Free
Circumcision(Service Fee)	300.00				
Immunization	Free				
IUD Insertion	100.00				
Pulmo-Aide Inhalation O2	20.00				
2. Dental Services:					
Extraction	120.00				
AMBULANCE FEE					
Tigbauan - RPTMH, Guimbal	200.00				
Tigbauan - Iloilo City	500.00				
RPTMH, Guimbal – Iloilo					
a.) Resident of Tigbauan	600.00				
b.) Non-resident of Tigbauan	700.00				
Destination over those specified above	30.00/km.				

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

Section 4E.03.Administrative Provisions. –

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.

4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

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

Article F. Service Fee for Garbage Collection

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

	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 4F.02.Time of Payment. – The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 4F.03.Administrative Provisions. –

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

Article G. Dog Vaccination Fee

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

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

Section 4G.03. Administrative Provisions. –

1. Vaccination Against Rabies - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Municipal Veterinarian Office and Municipal Agriculture Office.
 - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.
2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
 - (a) Owners name, address and telephone number if any
 - (b) Description of dog (color, sex, markings, age, name, species and breed if any)
 - (c) Dates of vaccination and vaccine expiration if known
 - (d) Rabies vaccination tag number
 - (e) Vaccine produced
 - (f) Vaccinator's signature
 - (g) Veterinarians license number/ vaccinator's address
3. The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.
4. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.
5. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a

different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

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

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

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

Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2, 500.00) Pesos without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 1 of this Article.

Section 4G.05. Penalty Clause (Pursuant to RA 9482).

- 1) Pet owners who fail or refuse to have their dog registered and immunized against Rabies shall be punished by a fine of Two Thousand Pesos (P2, 000.00);
- 2) Pet owners who refuse to have their dog vaccinated against Rabies shall be liable to pay for the vaccination of both the dog and the individuals bitten by their dog;
- 3) Pet owners who refuse to have their dog put under observation after said dog has bitten an individual shall be meted a fine of Two Thousand Pesos (P2,000.00);
- 4) Pet owners who refuse to put leash on their dog when they are brought outside the house shall be meted a fine of Five Hundred pesos (P500.00) for each incident;
- 5) An impounded dog shall be released to the owner upon payment of a fine not less than Five Hundred pesos (P500.00) but not more than One Thousand Pesos (P1,000.00);
- 6) Any person found guilty of trading dog for meat shall be fined Two Thousand Five Hundred Pesos (P2,500.00) per dog and subjected to imprisonment of thirty (30) days;
- 7) Any person found guilty of using electrocution as a method of euthanasia shall be fined Two Thousand Five Hundred pesos (P2,500.00) per act and subject to imprisonment of thirty (30) days.

Article H. Assessor's Annotation and Certification Fees

Section 4H.01. Imposition of Fees. There shall be the collected fines and service fees for services rendered by the Office of the Assessor from any person natural or juridical, desiring to obtain any information, record or document regarding real property of a person or entity and for other services in the rates fixed below:

Certified True Copy of Tax Declaration (TD) and other Assessment Records	100.00
Certification fee on documents requested	100.00
Verification fee	P50.00/per RPU but minimum of P50.00 and maximum of P500.00 depending on the number of real property units.
Transfer of ownership fee	100.00
Segregation/Consolidation of real property units	75.00
Issuance of copy of tax maps	P150.00 (standard size (21.6 x 33 cm). additional charge in excess of standard size =P30.00
Certified Photocopy of Tax Map	P100.00
Issuance of certification (with/no improvement)	Certification fee P100.00
Issuance of certification of no real property	Verification fee P100.00
Issuance of certification on aggregate landholdings	Certification fee P100.00
Inspection fee per real property unit (within 5 km. from Poblacion)	P125.00
Inspection fee per real property unit (more than 5 km. from Poblacion)	P200.00

Section 4H.02.Time of payment. The fee shall be paid to the Office of the Municipal Treasurer before the release of the requested Documents/service.

Section 4H.03.Administrative Provisions.

- a. Copies furnished other bureaus, offices and branches of the government or official business shall be free of charge.
- b. For copies required by the court at the request of litigants, chargesshould be made in accordance with the above schedule.
- c. Agencies of the National Government and Local Government or their authorized representative engaged in revenue generation or administration of justice shall be exempted.

CHAPTER V.MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

Section 5A.01.Definitions. – When used in this Article

- (a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and

his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

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

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

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

Section 5A.03.Grant of Fishery Rights by Public Auction. – Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or "*bangus*" fry areas and to take or catch "*bangus*" fry or "*kawag-kawag*" or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the *SangguniangBayan*.

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

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

- (a) The Mayor or his duly authorized representative as Chairman;
- (b) Two (2) members of the *SangguniangBayan* to be designated by said body,
- (c) The Municipal Treasurer.

The Committee shall advertise the call for sealed bids for the leasing or a zone or zones of Municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the Municipal hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the *SangguniangBayan* shall grant the rights within the definite area or portion of the Municipal waters to any interested individual upon payment of a license fee fixed herein.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the Municipal Treasurer.

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefore. Upon submitting a sealed bid, a person shall accompany such bid with a deposit equivalent to 100% of the bid amount which amount shall be deducted from the first rental by the person should the bid be awarded to him.

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

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

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

Section 5A.04.Duration of Lease. – The grant of lease of fishery rights through public auction shall be for a period of one (1) year only.

Section 5A.05.Zonification of Municipal Waters. – The Municipal waters of this Municipality are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 5A.02. as follows:

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 composed of the following fishing sites.

1. Central – 13 meters to 20 meters deep located in front of the coconut grove of Maria Zayco at Barangay Namocon, Tigbauan, Iloilo.
2. Torrelavega – 14 meters deep in front of Allera Street.
3. Nanga or Guibungan – 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 Binda sites 8 meters deep, located in front of Buyuan Bridge, 372 meters from monument No. 1.
2. OdongQuine – 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 Buyu-an 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 OloBarroc 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 loweststrata of the sea.

C) For the catching or taking of “Bangus Fry”

Zone VI - TheareafromOton – 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 5A.06.Imposition of Fees.– There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

Permits/License for Individuals -	P	100.00
For fishers’ Organization Association -	P	500.00
For Partnerships and Corporations -	P	1,500.00

	Fish Corral (Punot)	Lift net (Tangkal- Tangkal)
A. For establishment of fish corrals(Punot) or Lift Net (Tangkal-Tangkal)		
1. RosendoLedesma/TayEnsoy (Baguingin) – area fronting the Baguingin		
Minimum Annual Bid/Permit	P 18,000.00	P 5,000.00
2. TinteTinoy 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	25,000.00	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	250,000.00	
7. OdongQuine – (Buyu-an) located in front of the concrete school building of Buyu-an		
Minimum Annual Bid/Permit	25,000.00	
8. Tia Laloy – (Buyu-an) located 100 meters more or less, last of Buyu-an Nanga main boundary		
Minimum Annual Bid/Permit	15,000.00	
9.SALUDAN Minimum annual Bid	30,000.00	
B. Permit for establishment and operation of hatcheries		

Annual Fee	2,000.00	
C. Permit Fee for using Fishing Gears		
a.) Nets		
1. Bottom Set Gill Net (Palugdang)	200.00	
2. Drift Gill Net (Kurantay)	300.00	
3.) Sahid		
a. Small scale (not more than 20 meters)	200.00	
b. Medium scale (more than 20 to 30 meters)	300.00	
4.) Sungkit (motorized)	300.00	
b. Fishermen using Traps		
1.) Bobo per unit	50.00	
2.) Crab Pot (1-50)	300.00	
Excess of 50	20.00	
c. Fisherfolk using hook and line		
1.) With boat not using outboard or inboard motor (sibid-sibidan, into-into, labay, & lambo)	100.00	
d.) Fisherfolks using motorboats or fishing vessels less than 3GT		
1.) Motorized with engine 10 H.P. or less	150.00	
2.) Motorized with engine 10 H.P. or less than 15	200.00	
3.) Motorized with engine 10 H.P. or less than 20	250.00	
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 50 H.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	50.00/box	
g. Permit Fee to Berthing/Anchorage	300.00	
For vessels/boat of 3-10 GT/day		
h. Gathering of lampirong/Capiz shell	100.00	
i. For marginalized fishermen (using paddle w/o engine)	100.00	
(sailboat)	Exempted with Mayor's permit and license fee for who identified as 4Ps beneficiary/ indigent	

Section 5A.07. 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 may be 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 5A.08.Registration Fee

3.0GT to 2.5GT	-	1,000.00
2.4GT to 1.5GT	-	700.00
1.4GT and below	-	500.00

Section 5A.09.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.

Section 5A.10.Community Fish Landing Center- An ordinance centralizing the landing and trading of fish and all other fresh and marine products, including fishing vessels at the Community Fish Landing Center at the Tigbauan and providing fees and other charges thereof

Section 5A.11. Imposition of Fees and Charges - The following shall be the fees and charges that will be imposed in availing the services of the Tigbauan CFLC.

- a. Berthing/ Docking Fee. The owner of vessel docking at the Tigbauan Community Fish Landing Center shall pay the following berthing fees to the designated collector assigned at the CFLC:
- b. Municipal Fishing Vessel -----Php 10.00/docking
 - 1. Other Watercrafts ----- Php 10.00/docking
 - 2. Vessel owned and operated by the National, Provincial, Municipal and Barangay government are exempt from these impositions.
 - 3. Berthing in excess of 1 day shall be charged at the rate of Php 10.00 per day.
- c. Market Fee. All fish brokers or suppliers who display fish for sale inside or within the Tigbauan Community Fish Landing Center premises shall pay a market fee of twenty Php 20.00/ banyera or strainer intended for local consumption.
- d. Transshipment Fee. All fish producers or suppliers who transport fish outside the Tigbauan CFLC and traders buying fish direct from the fish producers or suppliers to be transported outside the locality shall pay a transshipment fee of Php 20.00/banyera or strainer and fifty (50) centavos per kilogram of quality fish.
- e. Water Fee. Any person fetching water from any faucet or water from any water outlet inside the Tigbauan CFLC. premises shall pay the following schedule of rates:
- f. 20-liter container or lessPhp 1.00
- g. Accreditation Fee. No fish vendor, broker, auctioneer or any person business person who have a regular transaction with the Tigbauan Community Fish Landing Center mayenjoy any and all privileges of a Tigbauan Community

- Fish Landing Center client, and transact business inside the TCFLC without first paying an annual accreditation fee of P300.00 to the Municipal Treasurer and being issued thereto a certificate of accreditation.
- h. Entrance Fee. For the purpose of this ordinance The following entrance fees shall be collected during operation hours for TCFLC clients.
 - i. 2 to 3 - wheeled motor vehiclePhp 10.00
 - ii. Elf/Multicab/JeepneyPhp 20.00
 - i. Space Rentals. The following shall be collected for occupying the open spaces in the Tigbauan CFLC Building to wit:
 - i. First Floor Php 5.00 per sq. meter/day or fraction thereof; and
 - ii. Second Floor Php 800.00/day exclusive of table and chairs.
 - j. Manner of Payment. Immediately after docking, operators and/ or boat owner shall pay the required berthing fee, No fishing vessel/watercraft shall be allowed to leave the Tigbauan CFLC without paying the berthing fee and other charges prescribed by the Municipal Government.
 - k. Evidence of Payment. All fees and charges shall be issued ticket stubs or corresponding forms or receipt by the collector assigned/authorized by an Officer of the Municipal **Treasurer** and shall accrue to the General Fund of the municipality.

Section 5A.12.Penalty. Any violation of a provision of this ordinance shall be fined in the following manner:

First offense - Php 500.00

2nd offense - Php 1, 000.00

3rd succeeding offense - Php 2,000.00 and cancellation of accreditation , if violator is an accredited fish vendor , broker and auctioneer.

Section 5A.13.Surcharges.Notwithstanding the foregoing penalties, the violator shall pay a penalty charge which shall be equivalent to 25 % of the fees he failed to pay of apprehension in addition to the payment of such fees.

Section 5A.14.Privilege of Residents to Take Fish in Municipal Waters. –

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

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

Section 5A.15.Time and Manner of Payment. –

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

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

- (b) The license fee for the grant of exclusive fishery rights in the Municipal waters for at least the corresponding current quarter shall be paid in advance.

- (c) The license fees for the privilege to catch fish from Municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5A.16.Administrative Provisions. –

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

Section 5A.17.Applicability of Pertinent Provisions of Laws. – All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

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

Section 5B.01.Imposition. The following rates of rental fees for the use of real and personal properties of this Municipality shall be collected:

REAL PROPERTIES	Amount of Fee
I. Public Plaza or Covered Gym	P 500.00/hr (exclusive of other fees)
II. MUNICIPAL PROPERTIES	
A. Vehicles and Equipments	
Dump truck	1,500.00/hr
Grader	2,000.00/hr
Bulldozer	1,500.00/hr
Roller	2,000.00/hr
Garbage Compactor	1,500.00/hr
Loader	1,500.00/hr
Tractor (Available at DA)	5,000.00/ha
Shredder	1,000.00/hr
Bottle Crusher	1,000.00/hr
Chair	5.00/pc
Table	20.00/pc
Industrial Fan	300.00/4 hrs
Sound System	1,000.00/4 hrs
Projector	500.00/4 hrs
Other properties that may be acquired after the promulgation of this ordinance	1,000.00

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

Section 3B.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 C. Market Fees and Charges

Section 5C.01.Subdivision of Market Building. – The public market shall be divided into sections with each section housing one class or group of allied goods, commodities, or merchandise.

Section 5C.02.Imposition of Market Fees and Charges. – There shall be collected the following market fees and charges.

ENTRANCE FEES IN THE TIGBAUAN PUBLIC MARKET	
1. AGRICULTURAL PRODUCTS	Amount of Fee
a. Vegetables:	
Big basket	15.00
Small basket	10.00
b. Fruits:	
Big kaing	15.00
Small kaing	10.00
c. Root Crops:	
Big kaing/sack	15.00
Small kaing/sack	10.00
d. Grain or Cereals	10.00/sack
e. Bakery Products:	
Bread & Pies	10.00/hundred
Candies	6.00/hundred
f. Livestocks and Poultry Products (per head):	
Carabao meat	112.50
Chicken meat	3.75
Cow meat	112.50
Dove meat	3.75
Duck meat	3.75
Goat meat	32.50
Guinea Fowl meat	5.25
Hog meat	52.50
Horse meat	75.00
Turkey meat	9.00
Eggs per hundred	9.00
Others not included above	9.00
For every head of lechon	30.00
g. Other Farm Products:	
Firewood	2.00/bundle
Salt	8.00/sack
Sugar	9.00/sack
Tobacco	3.00/mano
Tuba	4.00/2 gallon container
Vinegar	7.50/5 gallon container
Fresh Flowers such as Rose, Dahlia and others	2.00/dozen
Others not herein above mentioned per unit	9.00
2. GROCERIES	
Bihon, pancit, sotanghon per bundle containing 12 kilos	3.00
3. MARINE, BRACKISH AND FRESHWATER PRODUCTS:	

a. All fresh fish per kilo	
1 st class	4.50
2 nd class	3.00
3 rd class	1.50
Crustaceans per kilo	
Lukon	
1 st class	12.00
2 nd class	9.00
Pasayan per kilo	9.00
Alimango per kilo	9.00
Hipon per basket	9.00
Shell Lampirong/sack	6.00
Lobsters/kilo	7.50
Diwal and shells per sack	9.00
Talaba per sack	6.00
b. Dried Fish:	
1 st class	4.50/kilo
2 nd class	3.00/kilo
3 rd class	2.00/kilo
Dried Squid	9.00/box containing 30 kilos
c. Salted Fish:	
Guinamos	4.50/ganta
Tabagac	3.00/kilo
Tinabal	22.50/kilo
Tuloy	3.00/kilo
4. NATIVE PRODUCTS	
a. Native Delicacies	
Big	6.00/hundred
Small	6.00/hundred
b. Native Handicraft Products	
Alat	3.00
Amacan per piece	22.50
Bitlag per hundred	9.00
Buri Bag	1.00
Charcoal per sack	3.00
Empty flower pot (big) per piece	1.50
Empty flower pot (small) per piece	1.00
For every batiya	1.50
Kaing	3.00
Kalat per roll	4.50
Kawayan	4.50
Others not included per piece	4.50
Purogwan	3.00
Pusog	1.50
Tabungos per piece (big)	22.50
Tabungos per piece (small)	15.00
Tubo (kalalaw) per piece	3.00
5. OTHERS	
Ice per block	1.50
Cube ice per sack	1.50
Kerosene per gallon of 20 liters	3.75
Fees on space in Public Market per	20.00

day	
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Provided, That stalls, booths, *tiendas*, and/or spaces located in the best areas, e.g., corner spaces or those so designated by the Market Administrator/Supervisor, shall pay rental charges twenty-five percent (25%) higher than the rates imposed herein; **Provided Further, That rental charges shall be paid within the first ten (10) days of the month.**

MARKET FEES	
SPACE RENTAL	NEW RATE
1. Dry goods	22.50
2. Chicherias	22.50
3. Vegetables	15.00
4. Fruits	15.00
5. Bakery Products	15.00
6. Clay Products	15.00
7. Poultry Products	15.00
8. Fresh Fish	15.00
9. Dried Fish	15.00
10. Salted Fish	15.00
11. Cooked Foods	15.00
12. Hardware	15.00
13. Shoes and Sandals	15.00
14. Plastic Goods	15.00
15. Groceries	15.00
16. Salt	15.00
17. Sugar	15.00
18. Rice	15.00
19. Palay	15.00
20. Corn (grains)	15.00
21. Corn grits	15.00
22. Mongo	15.00
23. Meat products	15.00
24. Cookies	15.00
25. Tobacco	15.00
26. Other Farm Products	15.00

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

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, *tiendas*, or other space, as well as the same occupants when they bring in goods, commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

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

Section 5B.04.Issuance of Cash Tickets to Transient Vendors; Prohibition on Transfer Thereof. – Cash tickets shall be issued to the vendor buying the same and his name, date and signature of the Collector shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space or spaces of the market premises to which he is assigned and only while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall,

purchase new tickets if he desires to sell the same merchandise even if this is to be done in the place occupied by the previous vendor.

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

Article D. Slaughterhouse Fees and Corral Fees

Section 5D.01. Permit Fee to Slaughter. – Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Meat Inspector. For this permit a permit fee in the amount of P 15.00 shall be paid.

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

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

A. Permit Fee to Slaughter	Amount of Fee
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. Meat Delivery Fee per head per Hauling	
1. Cattle	P 30.00
2. Hog, goat	20.00
3. Other animals including poultry	5.00
D. Post Mortem Inspection Fee	
Dressed Meat and Poultry	P 1.00/kilo

Section 5D.03. Place of Slaughter. – The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; *provided*, that the animal slaughtered shall not be sold or offered for sale.

Section 5D.04. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. – Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the

applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 5D.05.Corral Fee. – The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

Corral Fee	Amount of Fees
Per head, per day, or fraction thereof	
1. Large Cattle	20.00
2. Hog	15.00
3. Goat	10.00
4. Others per head	10.00

Section 5D.06.Time of Payment. –

- (a) The slaughter of any kind of animal intended for sale shall be done only in the Municipal slaughterhouse designated as such by the Sangguniang. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.
- (b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected 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. 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.

CHAPTER VI - COMMUNITY TAX

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

Section 6.02.Individuals liable to Community Tax. – Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (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 6.03.Juridical Persons Liable to Community Tax. – Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (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 (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated - Two (P2.00) Pesos; and
- (b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

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

Section 6.04.Exemption.

The following are exempted from the Community Tax:

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

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

Section 6.06.Time of Payment; Penalties for Delinquency:

- (a) The Community Tax shall accrue to the first (1st) day of January each year which shall be paid not later than the date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.

- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

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

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

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

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

- (b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.
- (c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

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

- (a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws;
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality.

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

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

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

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

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

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

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

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

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

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

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

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

Article B. Civil Remedies for Collection of Revenues

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

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

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

(b) By judicial action.

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

Section 7B.03.Distrain 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. Distrained personal property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting of Distrained Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) **Release of Distrained Property upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.
- (e) **Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount, 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 Municipal for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court.

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

- (m) Resale of Real Estate Take for Taxes, Fees or Charges. The SangguniangBayan 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 Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
 - 1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 - 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
 - 3. His necessary clothing, and that of all his family;
 - 4. Household furniture and utensils necessary for housekeeping and used for that purpose by 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
 - 8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 7C.01.Periods of Assessment and Collection. –

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 1. The treasurer is legally prevented from making the assessment of collection;
 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C.02.Protest of Assessment. – When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 7C.03.Claim for Refund of Tax Credit. – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04.Legality of this Code. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 7D.01.Power to Levy Other Taxes, Fees or Charges. – The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02.Publication of the Revenue Code. – Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03.Public Dissemination of this Code. – Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04.Authority to Adjust Rates. – The SangguniangBayanshall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05.Withdrawal of Tax Exemption Privileges. – Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance. – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1, 000.00) nor more than Five Thousand Pesos (P 5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

Section 9.01.SeparabilityClause. – 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 9.02.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 9.03.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 9.04.Effectivity. - This Ordinance shall take effect on April 1, 2020.

Republic of the Philippines
Province of Iloilo
Municipality of Tigbauan
Office of the Sangguniang Bayan
Tigbauan Municipal Hall, Tigbauan, Iloilo 5021 Philippines
(033) 511-8532 sbtigbauan@yahoo.com



ENACTED: This 9th day of December 2019 at Tigbauan, Iloilo

X-----X

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE
COPY OF THE “2019 CHILD & YOUTH WELFARE DEVELOPMENT CODE OF THE
MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO”
DULY ENATED BY THE SANGGUNIAN ON DECEMBER 9, 2019

MARLENE T. NAVA
S.B. Secretary

ATTY. VIRGILIO T. TERUEL
Vice Mayor & Presiding Officer

APPROVED:

ATTY. SUZETTE TENEFRENCIA-ALQUISADA
Municipal Mayor

(Date signed)

HON. VIRGILIO T. TERUEL, LAWYER
Municipal Vice Mayor

Sangguniang Bayan Members:

Hon. Dennis T. Valencia
Hon. Neri T. Camiña
Hon. Marlon R. Teruñez

Hon. Suzette Marie Hilado-Banno, *M.D.*
Hon. Reynaldo E. Tumabotabo
Hon. Julius T. Ledesma, *O.D.*

Hon. Ma. Gerrylin Santuyo-Camposagrado, *LLB,MPA*
Hon. Norberto T. Turalba
Hon. Jerry T. Tuares, (LnB-Pres.)- *Civil Engineer*

Hon. Dyossa Marie Teruñez (SKMF-Pres.)

“Public office is a public trust. Public Officials must at all times be accountable to the people.”