



REVISED MUNICIPAL REVENUE CODE

Narvacan, Ilocos Sur



Republic of the Philippines
Province of Ilocos Sur
MUNICIPALITY OF NARVACAN

I am a NARVACANEO

OFFICE OF THE MUNICIPAL MAYOR

2nd Flr., Municipal Bldg., Narvacan, Ilocos Sur

Telefax: (077)-732-5739

Email: lgu_narvacan@yahoo.com.ph

MESSAGE

We are updating our Revenue Code as mandated under the Local Government Code. The last time we had its revision was in year 2005.

The formulation of this Revised Municipal Revenue Code will provide us for increased revenues that will enable the municipal government to address the development needs of our constituents, accelerating their living conditions and strengthening community spirit and cooperation.

The benefits derived from increased revenues are translated into more effective delivery of basic services, better infrastructure projects, agriculture and fishery programs, and to direct the local bureaucracy in ensuring the best public service the municipal administration can deliver to its constituents.

As we present this Revised Municipal Revenue Code, I call on every Narvacaneo to support our revenue programs for this will pave the way for the general transformation of our municipality.

ZURIEL S. ZARAGOZA
Municipal Mayor



Republic of the Philippines
Province of Ilocos Sur
MUNICIPALITY OF NARVACAN

I am a NARVACANEO

OFFICE OF THE MUNICIPAL VICE MAYOR

2nd Flr., Municipal Bldg., Narvacan, Ilocos Sur

Telefax: (077)-732-5739

Email: lgu_narvacan@yahoo.com.ph

MESSAGE

After all the thorough studies and deliberations in the Legislative Council it is my great honor, pride, and pleasure to present to you, my fellow Narvacaneos, this Revised Municipal Tax Revenue Code that will surely enable the Local Government Unit to pursue its development programs.

We needed to modify and increase revenues for us to sustain the development and progress of our municipality. This Municipal Tax Revenue Code provides us the significant opportunity to update revenues which will finance and fund various development projects beneficial to each and everyone of us.

I take this opportunity to call on every Narvacaneo to religiously abide by the provisions of this Code. After all, this Revised Municipal Tax Revenue Code was framed for the benefit of the whole Narvacan Community.

CHARITO S. ZARAGOZA

Vice Mayor/Presiding Officer

Municipal Officials



ZURIEL S. ZARAGOZA
Municipal Mayor



CHARITO S. ZARAGOZA
Municipal Vice Mayor

Sangguniang Bayan Members



Hon. TERESITO C. VALERA
Committee on Peace and Order,
Public Safety and Disaster
Preparedness, Rules, Privileges,
Good Governance, Public Ethics,
Ordinances and Legal Matters



Hon. AVEL VERNEY C. ZARAGOZA
Committee on Social Services
(PWD, Gender and Development,
Livelihood and Family Affairs),
Solid Waste, Clean and Green,
Natural Resources and
Environmental Protection



Hon. MA. LOURDES V. VILORIA
Committee on Public Enterprise,
Trade and Industry, Tourism



Hon. CARLITO T. CORRALES
Committee on Agriculture,
Cooperatives and other Non-
Government Organizations



Hon. MARIA PAZ V. CACHOLA
Committee on Appropriations,
Budget and Finance, Ways and
Means, Education, Culture and Arts



Hon. THELMA C. COPIOZO
Committee on Senior Citizens
Affairs, Health, Sanitation, Food
and Nutrition



Hon. ELISEO D. CABRADILLA

Committee on Infrastructure
and Public Works, and
Slaughterhouse, Transportation
and Communication



Hon. BENEDIX L. DELA CUADRA

Committee on Sports and Physical
Fitness Development, Fishery and
Marine Resources



Hon. EDUARDO Q. CABUENA
ABC President
Committee on Local Government
and Barangay Affairs



Hon. JESKA MEDINA C. DELA CUADRA
SKF President
Committee on Youth Affairs

Technical Working Group



Hon. MA. LOURDES V. VILORIA
Sangguniang Bayan Member
Chairman

MEMBERS



Hon. MARIA PAZ V. CACHOLA
Sangguniang Bayan Member



Hon. ELISEO D. CABRADILLA
Sangguniang Bayan Member



ARSENIA C. FIESTA
Municipal Budget Officer



MARIPAR M. CABRADILLA
Municipal Asst. Dept. Head I
Licensing Officer (des)

SECRETARIAT



LUISA REGUA
Administrative Officer II



MORLITO C. VALLEDOR
Clerk/Encoder



MICHAEL E. ALAS
Administrative Assistant II/Encoder

CONSULTANTS

ATTY. ENRICO REFUERZO
Legal Officer II
Department of Finance, Region I

AGRIFINA P. TABLAC
MLGOO
DILG, Narvacan, Ilocos Sur

A Brief Municipal Profile

I. Brief History

a. Date Founded

Narvacan, one of the towns founded by Juan de Salcedo in 1576, it nestles in a narrow coastal plain along Ilocos Coast. Hemmed in by rugged mountain in the east and the China Sea in the west, it straddles at some 376 kilometers from Manila along Manila North Road.

b. Geographical Conditions

Narvacan is bounded on the east by the town of Nagbukel, on the northeast by the Province of Abra, it being the gateway of the said province; in the north, by the Municipality of Santa; in the south by the Municipality of Santa Maria; and it opens the China Sea in the west. It has two narrow rivers that become very swift during the rainy season, often overflowing their banks and covering the nearby farmlands with river sand. One is the Kayapa River that flows out to the sea at Barangay San Pedro, passing through the poblacion; the other is the Magatel River, its tributary passing through the eastern barangays. It has two fairly big mountains – one at Barangay Sulvec called Bantay-Abot, so called because of a cavernous opening of its slope and said to be enchanted; and Bantay Tirad, so called because of its sharp peak. Its climatic pattern follows that of the Western Luzon Coast – two pronounce seasons, dry from November to April and wet during the rest of the year. May is the warmest month with an average temperature of 83.5°F, and January is the coldest, having an average temperature of 77°F.

c. How Narvacan got its name

Many, many years ago, before the advent of the Spanish conquistadors, there was already in this part of the country settlements composed of barangays made by Malays dotting the narrow and regular coastline. One of these what is now the town of Narvacan. Tradition says that Narvacan was named after an incident that occurred after the founding of Villa Fernandina (now Vigan).

After establishing his government in Vigan, Juan de Salcedo sent his soldiers and subalterns to record and report the locations, boundaries, directions and names of places they could explore to???. Mouth of the Abra River, strong winds and big waves swept the boat further south and washed it against the huge rocks at what is now Pideg. With its hull damaged, the boat was brought to Camantirisan (now Pantoc) where they were forced to land. Powerful waves swamped and capsized the already damaged boat seeing the strangers in distress, some natives rushed to the rescue shouting continuously in their dialect “NALBAKAYON! NALBAKAYON!” (you are wrecked! You are wrecked!).

When one of the crew reached shore, he asked "*Como se llama esta sitio?*" (What is your name and what is the name of your place?). since the leader just arrived, he answered: "NALBAKA? NALBAKA?" (Were you wrecked?).

The crew sought temporary shelter at the sitio south of Pantoc which they named San Pedro, where they gave thanks to God for their deliverance. When they reported to Salcedo, they have the expression they heard as the name of the place. By slight phonetical change, it became Narvacan, the present name of the town.

The name Narvacan was therefore registered in the formal report of Captain Salcedo to Manila, and started paying tributes to Spain before the close of the 16th century.

II. Statistical Data

- | | | |
|--|---|-----------------------------------|
| a. Income Class | - | 2 nd Class |
| b. Land Area | - | 120.57 sq.km. or 12,057.37 has. |
| c. Population | - | 41,578 (as of August 1, 2007) |
| d. Annual Income including Local Revenue, IRA, R.A. 7171 & LGSEF | | |
| 2009 | - | 102,924,937.78 |
| 2008 | - | 81,686,589.41 |
| 2007 | - | 54,506,178.62 |
| 2006 | - | 70,401,360.25 |
| 2005 | - | 71,317,258.27 |
| e. Number of Barangays | - | 34 |
| f. Number of Precincts | - | 148 (Established), 79 (Clustered) |
| g. Registered Voters | - | 23,603 (Barangay), 1,055 (SK) |
| h. Barangay Roads | - | 133.594 km. |
| i. Schools | | |
| i. Government High School | - | 6 |
| ii. Private Schools | - | 2 |
| iii. Elementary School | - | 24 |
| iv. Primary Schools | - | 9 |
| j. Banks | | |
| i. PNB | | |
| ii. Land Bank | | |
| iii. Summit Bank | | |
| iv. Rang-ay | | |
| v. Cooperatives | | |
| k. Town Fiesta | - | December 13 |
| l. Patron Saint | - | St. Lucy |
| m. Distance from Manila | - | 367 kms. |
| n. Distance from Vigan | - | 32 km. |

TABLE OF CONTENTS

	<i>Page</i>
CHAPTER I – GENERAL PROVISIONS	
Article A – Short Title and Scope	
Section 1A – 01. Short Title	1
Section 1A – 02. Scope and Application	1
Article B – Construction of Provisions.	
Section 1B – 01. Words and Phrases Not Herein Expressly Defined	1
Section 1B – 02. Rules of Construction	1
Article C – Definition of Terms.	
Section 1C – 01. Definitions	2
 CHAPTER II – TAXES ON BUSINESS	
Article A – Graduated Tax on Business	5
Section 2A – 01. Definitions	5
Section 2A – 02. Imposition of Tax	9
Section 2A – 03. Presumptive Income Level	16
Section 2A – 04. Exemption	16
Section 2A – 05. Tax on Newly-Started Business	16
Article B – Situs of Tax	16
Section 2B – 01. Situs of the Tax	16
Article C – Payment of Business Taxes	19
Section 2C – 01. Payment of Business Taxes	19
Section 2C – 02. Accrual of Payment	19
Section 2C – 03. Time of Payment	19
Section 2C – 04. Administrative Provisions	20
Article D – Tax on Ambulant and Itinerant Amusement Operators	22
Section 2D – 01. Imposition of Tax	22
Section 2D – 02. Time of Payment	22
Article E – Tax on Mining Operations	22
Section 2E – 01. Definitions	22
Section 2E – 02. Imposition of Tax	23
Section 2E – 03. Situs of Tax	23

	<i>Page</i>
Section 2E – 04. Exclusion	23
Section 2E – 05. Time of Payment	23
Section 2E – 06. Administrative Provisions	24
Article F – Tax on Forest Concessions and Forest Products	24
Section 2F – 01. Definitions	24
Section 2F – 02. Imposition of Tax	24
Section 2F – 03. Time of Payment	24
 CHAPTER III – COMMUNITY TAX	
Section 3 – 01. Imposition of Tax	25
Section 3 – 02. Individuals Liable to Community Tax	25
Section 3 – 03. Juridical Persons liable to Community Tax	25
Section 3 – 04. Exemptions	26
Section 3 – 05. Place of Payment	26
Section 3 – 06. Time of Payment; Penalties for Delinquency	26
Section 3 – 07. Community Tax Certificate	26
Section 3 – 08. Presentation of Community Tax Certificate on Certain Occasions	27
Section 3 – 09. Collection and Allocation of Proceeds of the Community Tax	27
 CHAPTER IV – PERMIT AND REGULATORY FEES	
 Article A – Mayor’s Permit Fee on Business	28
Section 4A – 01. Imposition of Fee	28
Section 4A – 02. Time and Manner of Payment	29
Section 4A – 03. Administrative Provisions	30
Section 4A – 04. Rules and Regulations on Certain Establishments	32
 Article B – Permit Fee for Cockpit Owners/Operators/Licensees/ Promoters and Cockpit Personnel	33
Section 4B – 01. Definitions	33
Section 4B – 02. Imposition of Fee	33
Section 4B – 03. Time and Manner of Payment	34
Section 4B – 04. Administrative Provisions	34
Section 4B – 05. Applicability Clause	35
 Article C – Special Permit Fee for Cockfighting	35
Section 4C – 01. Definitions	35

	<i>Page</i>
Section 4C – 02. Imposition of Fee	35
Section 4C – 03. Exclusions	35
Section 4C – 04. Time and Manner of Payment	35
Section 4C – 05. Administrative Provisions	36
Section 4C – 06. Applicability Clause	36
Article D – Permit Fee for Pedaled Tricycle	36
Section 4D – 01. Imposition of Fee	36
Section 4D – 02. Time and Manner of Payment	37
Section 4D – 03. Administrative Provisions	37
Article E – Fees on Impounding Astray Animals	37
Section 4E – 01. Definitions	37
Section 4E – 02. Imposition of Fee	37
Section 4E – 03. Time and Manner of Payment	38
Section 4E – 04. Administrative Provisions	38
Section 4E – 05. Penalty	38
Article F – Cart or Sledge Registration Fee	39
Section 4F – 01. Imposition of Fee	39
Section 4F – 02. Time and Manner of Payment	39
Section 4F – 03. Administrative Provisions	39
Article G – Permit on Caretela or Calesa	39
Section 4G – 01. Imposition of Fee	39
Section 4G – 02. Time and Manner of Payment	39
Section 4G – 03. Administrative Provisions	39
Article H – Permit Fee on Circus and other Parades	40
Section 4H – 01. Imposition of Fee	40
Section 4H – 02. Time and Manner of Payment	40
Section 4H – 03. Exemption	40
Section 4H – 04. Administrative Provisions	40
Article I – Registration and Transfer Fees on Large Cattle	40
Section 4I – 01. Definition	40
Section 4I – 02. Imposition of Fee	40
Section 4I – 03. Time and Manner of Payment	41
Section 4I – 04. Administrative Provisions	41
Section 4I – 05. Applicability Clause	41

	<i>Page</i>
Article J – Permit Fee for Excavation	41
Section 4J – 01. Imposition of Fee	41
Section 4J – 02. Time and Manner of Payment	42
Section 4J – 03. Administrative Provisions	42
 Article K – Fee for Sealing and Licensing of Weights and Measures	 43
Section 4K – 01. Implementing Agency	43
Section 4K – 02. Sealing and Testing of Instruments of Weights and Measures	43
Section 4K – 03. Imposition of Fee	43
Section 4K – 04. Payment of Fees and Surcharge	44
Section 4K – 05. Place of Payment	44
Section 4K – 06. Exemptions	44
Section 4K – 07. Administrative Provisions	44
Section 4K – 08. Fraudulent Practices Relative to Weights and Measures	45
Section 4K – 09. Penalties	46
 Article L – Permit Fee on Film Making	 47
Section 4L – 01. Imposition of Fee	47
Section 4L – 02. Time of Payment	47
 Article M – Permit Fee for Agricultural Machinery and Other Heavy Equipment	 47
Section 4M – 01. Imposition of Fee	47
Section 4M – 02. Time and Manner of Payment	48
Section 4M – 03. Administrative Provisions	48
 Article N – Permit Fees on Tricycle Operation	 48
Section 4N – 01. Definition	48
Section 4N – 02. Imposition of Fees	49
Section 4N – 03. Time and Manner of Payment	49
Section 4N – 04. Administrative Provisions	49
 Article O – Permit Fee on Occupation/Calling Not Requiring Government Examination	 51
Section 4O – 01. Imposition of Fee	51
Section 4O – 02. Exemption	52
Section 4O – 03. Person Governed	52
Section 4O – 04. Time and Manner of Payment	54
Section 4O – 05. Surcharge for Late Payment	54

	<i>Page</i>
Section 4O – 06. Administrative Provisions	55
Article P – Building Permit	55
Section 4P – 01. Person Governed	55
Section 4P – 02. Imposition of Fee	55
Section 4P – 03. Time and Payment	55
Section 4P – 04. Accrual Proceeds	55
Section 4P – 05. Administrative Provisions	55
Section 4P – 06. Penalty	56
Article Q – Permit Fee for the Storage of Flammable and Combustible Materials	56
Section 4Q – 01. Imposition of Fee	56
Section 4Q – 02. Time of Payment	56
Section 4Q – 03. Administrative Provisions	56
Article R – Permit and Inspection Fee on Machineries and Engines	56
Section 4R – 01. Imposition of Fee	56
Section 4R – 02. Time of Payment	57
Section 4R – 03. Administrative Provisions	57
Article S – Zoning/Locational Clearance and Related Fees	57
Section 4S – 01. Imposition of Fee	57
Section 4S – 02. Time and Payment	58
Section 4S – 03. Accrual of Proceeds	58
Section 4S – 04. Administrative Provisions	58
Article T – Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas, and Playgrounds	58
Section 4T – 01. Imposition of Fee	58
Section 4T – 02. Time of Payment	58
Section 4T – 03. Administrative Provisions	58
Article U – Permit Fee for the Conduct of Group Activities	59
Section 4U – 01. Imposition of Fee	59
Section 4U – 02. Time of Payment	59
Section 4U – 03. Exemption	59
Section 4U – 04. Administrative Provision	59

CHAPTER V – SERVICE FEES

Article A – Secretary’s Fee	59
Section 5A – 01. Imposition of Fees	59
Section 5A – 02. Exemption	60
Section 5A – 03. Time and Manner of Payment	60
Article B – Local Civil Registry Fees	60
Section 5B – 01. Imposition of Fee	60
Section 5B – 02. Exemptions	62
Section 5B – 03. Time of Payment	62
Section 5B – 04. Administrative Provision	62
Article C – Police Clearance	63
Section 5C – 01. Imposition of Fee	63
Section 5C – 02. Time of Payment	63
Article D – Sanitary Inspection Fee	63
Section 5D – 01. Imposition of Fee	63
Section 5D – 02. Time of Payment	64
Section 5D – 03. Administrative Provision	64
Article E – Service Fees for Health Examination	64
Section 5E – 01. Imposition of Fee	64
Section 5E – 02. Time of Payment	64
Section 5E – 03. Administrative Provision	64
Section 5E – 04. Penalty	65
Article F – Dog Vaccination Fee	65
Section 5F – 01. Imposition of Fee	65
Section 5F – 02. Time of Payment	65
Section 5F – 03. Administrative Provisions	65
Section 5F – 04. Penalty	67

CHAPTER VI – MUNICIPAL CHARGES

Article A – Fishery Rentals, Fees and Charges	67
Section 6A – 01. Definitions	67
Section 6A – 02. Fishery Rentals, Fees and Charges	68
Section 6A – 03. Grant of Fishery Rights by Public Auction	68

	<i>Page</i>
Section 6A – 04. Duration of Lease	69
Section 6A – 05. Zonification of Municipal Waters	69
Section 6A – 06. Imposition of Fees	70
Section 6A – 07. Privilege of Residents in Municipal Waters	70
Section 6A – 08. Time and Manner of Payment	71
Section 6A – 09. Administrative Provisions	71
Section 6A – 10. Applicability of Pertinent Provisions of Laws	71
Article B – Rentals of Personal and Real Properties	
Owned by the Municipality	71
Section 6B – 01. Imposition of Fee	71
Section 6B – 02. Time of Payment	72
Article C – Service Charge for Garbage Collection	72
Section 6C – 01. Imposition of Fee	72
Section 6C – 02. Time of Payment	73
Section 6C – 03. Administrative Provisions	73
Article D – Charges for Parking	73
Section 6D – 01. Imposition of Fee	73
Section 6D – 02. Time of Payment	74
Article E – Cemetery Charges	74
Section 6E – 01. Imposition of Fees	74
Section 6E – 02. Time of Payment	74
Section 6E – 03. Administrative Provisions	75
Article F – Rental Fee on Mineral Lands	75
Section 6F – 01. Definitions	75
Section 6F – 02. Collection of Fee	76
Section 6F – 03. Time of Payment	76
Article G – Slaughter and Corral Fees	76
Section 6G – 01. Imposition of Fees	76
Section 6G – 02. Prohibition	77
Section 6G – 03. Time of Payment	77
Section 6G – 04. Administrative Provisions	78

CHAPTER VII – GENERAL ADMINISTRATIVE PROVISIONS

Article A – Collection and Accounting of Municipal Taxes and other Impositions	78
Section 7A – 01. Tax Period	78
Section 7A – 02. Accrual of Tax	79
Section 7A – 03. Time of Payment	79
Section 7A – 04. Surcharge for Late Payment	79
Section 7A – 05. Interest on Unpaid Tax	79
Section 7A – 06. Collection	79
Section 7A – 07. Issuance of Receipts	79
Section 7A – 08. Record of Persons Paying Revenue	80
Section 7A – 09. Accounting of Collections	80
Section 7A – 10. Examination of Books of Accounts	80
Section 7A – 11. Accrual to the General Fund of Fines, Costs and Forfeitures	80
Article B – Civil Remedies for Collection of Revenues	81
Section 7B – 01. Local Government’s Lien	81
Section 7B – 02. Civil Remedies	81
Section 7B – 03. Distraint of Personal Property	81
Article C – Tax Payer’s Remedies	86
Section 7C – 01. Periods of Assessment and Collection	86
Section 7C – 02. Protest of Assessment	87
Section 7C – 03. Claim for Refund of Tax Credit	87
Section 7C – 04. Legality of this Code	87
Article D – Miscellaneous Provisions	87
Section 7D – 01. Power to Levy other Taxes, Fees or Charges	87
Section 7D – 02. Publication of the Revenue Code	88
Section 7D – 03. Public Dissemination of this Code	88
Section 7D – 04. Authority to Adjust Rates	88
Section 7D – 05. Withdrawal of Tax Exemption Privileges	88
CHAPTER VIII – GENERAL PROVISIONS	
Section 8 – 01. Penalties for Violation of Tax Ordinance	88

CHAPTER IX – FINAL PROVISIONS

Section 9 – 01. Separability Clause	89
Section 9 – 02. Applicability Clause	89
Section 9 – 03. Repealing Clause	89
Section 9 – 04. Special Transitory Provisions	89
Section 9 – 05. Effectivity	89
Section 9 – 06. Approval	90



Republic of the Philippines
Province of Ilocos Sur
Municipality of Narvacan

OFFICE OF THE SANGGUNIANG BAYAN
TAX ORDINANCE NO. 4, S. 2010

AN ORDINANCE ENACTING THE REVISED MUNICIPAL REVENUE CODE OF NARVACAN, ILOCOS SUR.

Be it ordained by the Sangguniang Bayan of the Municipality of Narvacan, Ilocos Sur, that

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of the Municipality of Narvacan, Province of Ilocos Sur.

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 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 which an act is to be done as provided in this Code, or 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 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) *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 or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- l) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor;
- n) *Persons* means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- o) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
- r) *Services* means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be;
- s) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs;

- t) *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* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their byproducts; 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 the 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 styropore or other packaging materials intended to process and prepare products for the market.

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

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

- d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in security and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- f) *Brewer* include 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 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 judicial 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 dishwashing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

- 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 his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad or 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;

- o) *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 or consumption;
- p) *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 (P 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- q) *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;
- r) *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;

- s) *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.
- t) *Rectifier* comprises every persons 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.
- u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- x) *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;
- y) *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	Tax Per Annum
Less than 10,000.00	181.60
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,804.50
100,000.00 or more but less than 150,000.00	2,420
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,121.25
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,810.00
5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	at a rate not exceeding forty one and fifty/one hundred percent (41.50%) of one percent (1%)

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 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:

Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 1,000.00	19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	58.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	696.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,882.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	at a rate not exceeding fifty five percent (55%) of one percent (1%)

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

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

For the purpose 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 rates not exceeding on half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

- d) On retailers

Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
400,000.00 or less	3%
More than 400,000.00	2%

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

Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 5,000.00	32.87
5,000.00 or more but less than 10,000.00	73.96
10,000.00 or more but less than 15,000.00	125.97
15,000.00 or more but less than 20,000.00	198.83
20,000.00 or more but less than 30,000.00	331.38
30,000.00 or more but less than 40,000.00	463.93
40,000.00 or more but less than 50,000.00	662.75
50,000.00 or more but less than 75,000.00	1,060.40
75,000.00 or more but less than 100,000.00	1,590.60
100,000.00 or more but less than 150,000.00	2,385.90
150,000.00 or more but less than 200,000.00	3,181.20
200,000.00 or more but less than 250,000.00	4,374.15
250,000.00 or more but less than 300,000.00	4,423.65
300,000.00 or more but less than 400,000.00	7,432.80
400,000.00 or more but less than 500,000.00	9,941.25
500,000.00 or more but less than 750,000.00	11,146.25
750,000.00 or more but less than 1,000,000.00	12,351.25
1,000,000.00 or more but less than 2,000,000.00	13,857.50
2,000,000.00 or more	at a rate of fifty five percent (55%) of one percent (1%)

Provided that in no case shall the tax on gross sales of P 2,000,000.00 or more be less than P 13,946.62.

- f) On banks and other financial institutions, at the rate of fifty five percent of one percent (55% 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 tax.
- g) On the businesses hereunder enumerated: Service Establishments

- 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) Operator 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.

Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 5,000.00	33.08
5,000.00 or more but less than 10,000.00	74.42
10,000.00 or more but less than 15,000.00	126.79
15,000.00 or more but less than 20,000.00	200.11

20,000.00 or more but less than 30,000.00	333.51
30,000.00 or more but less than 40,000.00	466.91
40,000.00 or more but less than 50,000.00	667.01
50,000.00 or more but less than 75,000.00	1,067.22
75,000.00 or more but less than 100,000.00	1,600.83
100,000.00 or more but less than 150,000.00	2,401.24
150,000.00 or more but less than 200,000.00	3,201.66
200,000.00 or more but less than 250,000.00	4,402.28
250,000.00 or more but less than 300,000.00	5,616.24
300,000.00 or more but less than 400,000.00	7,470.54
400,000.00 or more but less than 500,000.00	10,005.19
500,000.00 or more but less than 750,000.00	11,217.94
750,000.00 or more but less than 1,000,000.00	12,430.69
1,000,000.00 or more but less than 2,000,000.00	13,946.62
2,000,000.00 or more	at a rate of fifty five percent (55%) of one percent (1%)

Provided that in no case shall the tax on gross sales of P 2,000,000.00 or more be less than P 13,946.62.

- h) On peddlers engaged in the sale of merchandise or article of commerce, at the rate of (not exceeding P 55.00) 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 peddlers 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.

- i) 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:

Air-conditioned buses	P 600.00 per unit
Buses without air conditioning	500.00 per unit
"Mini" buses	400.00 per unit
Jeepneys/Fieras/Tamaraws	300.00 per unit
Taxis	300.00 per unit

Section 2A.03. 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.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 2A.05. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Situs of Tax

Section 2B.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 City or Municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address of said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief 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 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 receive thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

- 3) Warehouse – a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
- 4) Plantation – a tract of agricultural land planted 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 city or municipality where the same is located.
- 2) In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.
- 3) In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in 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 the locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

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

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

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

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

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

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

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

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

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

Article C. Payment of Business Tax

Section 2C.01. Payment of Business Taxes.

- a) The taxes imposed under Section 2A.01 and Section 2B.01 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 ne paid by the person conducting the same.

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

- b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 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 of the 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 2C.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 2C.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 Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2C.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 thereof 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 taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax

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

- f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P 100.00).
- g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- h) *Retirement of Business.*

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.

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 from conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

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

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

- 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 D. Tax on Ambulant and Itinerant Amusement Operators

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

Circus, carnivals, or the like per day	-	P 200.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery, and other similar contrivances per day	-	200.00
Sports contest/exhibitions per day	-	200.00

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

Article E. Tax on Mining Operations

Section 2E.01. Definitions. When used in the Article.

- 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 2E.02. Imposition of Tax. There is hereby levied an annual tax based on the gross receipts for the preceding year of mining operations. **(The tax should not exceed 2.50% of the gross receipts during the preceding year.)**

Gross Sales/Receipts for the Preceding Calendar Year	Rate of Tax Per Annum
Less than 1,000.00	0.3125%
50,000.00 or more but less than 100,000.00	0.5750%
100,000.00 or more but less than 150,000.00	0.8375%
150,000.00 or more but less than 200,000.00	1.1%
200,000.00 or more but less than 250,000.00	1.3625%
250,000.00 or more but less than 300,000.00	1.575%
300,000.00 or more but less than 350,000.00	1.8875%
350,000.00 or more but less than 400,000.00	2.1%

Section 2E.03. 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 2E.04. 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 2E.05. 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 2E.06. 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 minerals or mineral products or quarry resources to be removed.

Article F. Tax on Forest Concessions and Forest Products

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

- a) *Forest Products* means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, 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.
- b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2F.02 – Imposition of Tax. There is hereby imposed tax on forest concessions and forest products based on the annual gross receipts of the concessionaire during the preceding year.

Gross Sales/Receipts for the Preceding Calendar Year	Rate of Tax Per Annum
Less than 10,000.00	0.3125%
10,000.00 or more but less than 15,000.00	0.5750%
15,000.00 or more but less than 20,000.00	0.8375%
20,000.00 or more but less than 25,000.00	1.1%
25,000.00 or more but less than 30,000.00	1.3625%
30,000.00 or more but less than 35,000.00	1.575%
40,000.00 or more but less than 45,000.00	1.8875%
45,000.00 or more but less than 50,000.00	2.1%

Section 2F.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.

CHAPTER III – COMMUNITY TAX

Section 3.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. Individuals Liable to Community Tax. Any 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 (P 1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P 5.00) Pesos and an annual additional tax of One Peso (P 1.00) for every One Thousand Pesos (P 1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P 5,000.00).

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

Section 3.03. 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 (P 500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P 10,000.00) in accordance with the following schedule:

- a) For every Five Thousand Pesos (P 5,000.00) 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 Pesos (P 2.00); and
- b) For every Five Thousand Pesos (P 5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (P 2.00);

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

Section 3.04. Exemptions.

The following are exempted from the Community Tax:

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

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment; Penalties for Delinquency.

- a) The Community tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February each year.
- b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 3.07. 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 (P 1.00).

Section 3.08. Presentation of Community Tax Certificate on certain occasions.

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

The presentation of Community Tax shall not be required in connection with the registration of voter.

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

Section 3.09. Collection and Allocation of Proceeds of the Community Tax.

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

Article A. Mayor's Permit Fee on Business

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of 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 definition of business size is hereby adopted:

Characteristics	Asset Size	Number of Workers
Cottage	Php 500,000.00 and below	1-10 workers
Small	Over Php 500,000.00 to Php 5M	11-99 workers
Medium	Over Php 5M to Php 20M	100-199 workers
Large	Over Php 20M	200 and above

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

On manufacturers/Importers/Producers	Amount of fee per Annum
Cottage	P 500.00
Small	1,000.00
Medium	2,500.00
Large	5,000.00

On Banks	Amount of fee per Annum
Rural, Thrift and Savings Banks	P 5,000.00
Commercial, Industrial and Development	10,000.00
Universal Banks	15,000.00

On other Financial Institutions	Amount of fee per Annum
Small	P 5,000.00
Medium	7,000.00
Large	10,000.00

On Wholesalers/Retailers/Dealers or Distributors	Amount of fee per Annum
Cottage	P 500.00
Small	1,000.00
Medium	3,000.00
Large	5,000.00

On Contractors/Service Establishments	Amount of fee per Annum
Cottage	P 500.00
Small	1,000.00
Medium	3,000.00
Large	5,000.00

On Transloading Operations	Amount of fee per Annum
Medium	P 5,000.00
Large	10,000.00

Other Businesses	Amount of fee per Annum
Cottage	P 500.00
Small	1,000.00
Medium	2,000.00
Large	3,000.00

Cellsites	P 15,000.00
Electric Companies	3,500.00

Section 4A.02. 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 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 4A.03. Administrative Provisions.

- a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.
- b) Application for Mayor's Permit: False Statement. An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
 1. For a newly-started business
 - i. Location sketch of the new business
 - ii. Paid-up capital of the business as shown in the Articles of Incorporation, is a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if sole proprietorship;
 - iii. A certificate attesting to the tax exemption if the business is tax exempt;
 - iv. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;
 - v. Tax clearance showing that the operator has paid all tax obligations in the municipality;
 - vi. Barangay clearance
 - vii. 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;
 - viii. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code;
 - ix. Other supporting papers as may be required
 2. For renewal of existing business permits
 - i. Previous year's Mayor's Permit
 - ii. One (1) copy of the annual or quarterly tax payments
 - iii. One (1) copy of all receipts showing payment of all regulatory fees as provided for in this Code
 - iv. Certificate of tax exemption from local taxes or fees, if exempt

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 it 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 it issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

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

Likewise, a Mayor's permit it 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. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- f) Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

Section 4A.04. Rules and Regulations on Certain Establishments.

- a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six months.
- b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the *rules* and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or Ordinances.

- c) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding *medical* certificate from the Municipal Health Officer.

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

Section 4B.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 4B.02. Imposition of Fees. There shall be collected the following Mayors Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

- a) From the Owner/Operator/Licensees of the cockpit

1. Application filing fee	-	P 500.00
2. Annual cockpit permit fee	-	5,000.00
- b) From cockpit personnel

1. Promoters/Hosts	-	P 2,000.00
2. Pit Manager	-	500.00
3. Referee	-	300.00
4. Bet Taker "Kristo/Llamador"	-	300.00

5. Bet Manager "Maciador/Kasador"-	300.00
6. Gaffer "Mananari" -	300.00
7. Cashier -	300.00
8. Derby (Matchmaker) -	300.00

Section 4B.03. Time and Manner of Payment.

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

Section 4B.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 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 4B.05. Applicability Clause. The provision of PO 449, otherwise known as the Cockfighting Law of 1974, PO 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 C. Special Permit Fee for Cockfighting

Section 4C.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 4C.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

a) Special Cockfights (Pinatakasi)	-	P 5,000.00
b) Special Derby Assessment from Promoters of		
Two-Cock Derby		P 2,000.00
Three-Cock Derby		3,000.00
Four-Cock Derby		4,000.00
Five-Cock Derby		5,000.00

Section 4C.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 4C.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 4C.05. Administrative Provisions.

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

Section 4C.06. Applicability Clause. The provision of PO 449, otherwise known as the Cockfighting Law of 1974, PO 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D. Permit Fee on Pedaled Tricycle

[The yield from this imposition is low. Its transfer to the barangay should be considered.]

Section 4D.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of One Hundred Pesos per annum.

Section 4D.02. Time of Payment. The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 4D.03. Administrative Provisions.

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

Article E. Fees on Impounding of Astray Animal

Section 4E.01. Definitions. 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, provincial, municipal, 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 4E.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:

Large Cattle	-	P 500.00
All other animals	-	P 300.00

Section 4E.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 4E.04. Administrative Provisions.

- a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for three 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 five (5) days after the date of impounding shall be sold at public auction under the following procedures:
 - 1. The Municipal Treasurer shall post notice for five (5) 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 five (5) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 - 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 - 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
 - 4. In case the impounded animal is not disposed of within the thirty (30) 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 4E.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

1 st offense	-	P 100.00/day
2 nd offense	-	P 200.00/day
3 rd and subsequent offense	-	P 300.00/day

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

the property owner.

Article F. Cart or Sledge Registration Fee

Section 4F.01. Imposition of Fee. There shall be collected a registration fee of Fifty Pesos (Php 50.00) per annum for each animal drawn cart or sledge used in the Municipality of Narvacan which shall be registered with the Office of the Municipal Treasurer.

Section 4F.02. Time and Manner of Payment. The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 4F.03. Administrative Provisions.

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

Article G. Permit Fee on Caretela or Calesa

Section 4G.01. Imposition of Fee. There shall be collected a permit fee of One Hundred Pesos per annum for each calesa or caretela used in the Municipality of Narvacan which shall be registered with the Office of the Municipal Treasurer.

Section 4G.02. Time and Manner of Payment. The fee imposed herein shall be due and payable upon application for a Mayors Permit within the first twenty (20) days of January of each year. For newly acquired calesas or caretelas, the fee shall be payable within twenty (20) days after acquisition.

Section 4G.03. Administrative Provisions.

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

Article H. Permit Fee on Circus and Other Parades

Section 4H.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of One Thousand Pesos (PhP 1,000.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 4H.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 five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 4H.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 4H.04. 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 I. Registration and Transfer Fees on Large Cattle.

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

For Certification of Ownership	-	P 5.00
For Certificate of Transfer	-	P 10.00
For Registration of Private Brand	-	P 100.00

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

Section 41.03. 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 41.04. Administrative Provisions.

Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.

- a) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

- b) 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 41.05. 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 J. Permit Fee for Excavation

Section 4J.01.Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

For crossing streets with concrete pavement

- For crossing concrete pavement
(minimum area 2.00X6.00m, 12 sq.m.) P 2,000.00

- For crossing across base of streets

With concrete pavement, per linear meter (boring method)	P 400.00
For crossing streets with asphalt pavement	
- Minimum fee	P 1,000.00
- Additional fee for each linear meter Crossing the streets (minimum width of Excavation, 0.80m)	P 200.00
For crossing streets with gravel pavement	
- Minimum fee	P 200.00
- Additional fee for each linear meter Crossing the streets (minimum width of Excavation, 0.3m)	P 100.00
For crossing existing curbs and gutters resulting in the damage	P 2,000.00
Additional fee for every ___ (day or week) of delay. In excess of excavation period provided in the Mayor's permit	P 200.00

Section 4J.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to Ten Thousand Pesos (PhP10,000) shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within five (5) days after the purpose of the excavation is accomplished.

Section 4J.03. Administrative Provisions.

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

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

Article K. Fee for Sealing and Licensing of Weights and Measures

Section 4K.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 4K.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 4K.03. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	Amount of Fee
a) For sealing linear metric measures:	
Not over one(1) meter	P 50.00
Measure over one (1) meter	P 100.00
b) For sealing metric measures of capacity	
Not over ten (10) liters	P 50.00
Over ten (10) liters	P 100.00
c) For sealing metric instruments of weights	
With capacity of not more than 30 kg.	P 50.00
With capacity of more than 30 kg but not more than 300 kg	P 100.00
with capacity of more than 300 kg but not more than 3,000 kg	P 200.00
with capacity of more than 3,000 kg	P 300.00
d) For sealing apothecary balances of precision	P 300.00

- e) For sealing scale or balance with complete set of weights:

For each scale or balances or other balances with
complete set of weights for use therewith P 500.00

For each extra weight P 50.00

- f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of Two Hundred Pesos (PhP200.00) for each instrument shall be collected.

Section 4K.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 therefor 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 4K.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 4K.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 4K.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 Provincial Auditor or his representative.

Section 4K.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 rested, 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 therefore has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 4K.09. Penalties.

- a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 4K.08 shall, upon conviction, be subject to a fine of not less than Five hundred pesos (P500.00) but not more than Two Thousand Pesos (P2,000.00) 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 4K.08 for the first time shall be subject to fine of not less than One Thousand pesos (P1,000.00) 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 (k) of Section 4K.08 shall, upon conviction, be subject to a fine of not less than Five hundred pesos (P500.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article L. Permit Fee on Film-Making

Section 4L.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

Rate of Fee per Filming

- | | | |
|-----------------------------|---|-------------------|
| a) Commercial Movies | - | P 10,000.00/film |
| - Commercial Advertisements | - | P 2,000.00/film |
| - Documentary Film | - | P 5,000.00/film |
| - Videotape Coverage | - | P 500.00/coverage |

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

Section 4L.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit five (5) days before location filming is commenced.

Article M. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 4M.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment from nonresident operators of said machinery, or equipment renting out said machinery/equipment in this municipality:

	Rate of fee per Annum
Handtractors	P 200.00
Light Tractors	300.00
Heavy Tractors	500.00
Bulldozer	500.00
Forklift	500.00
Heavy Graders	500.00
Light Graders	300.00
Mechanized Threshers	200.00
Manual Threshers	100.00
Cargo Truck	500.00
Dump Truck	500.00
Road Rollers	500.00
Payloader	500.00
Primemovers/Flatbeds	500.00
Backhoe	500.00
Rockcrusher	500.00
Batching Plant	500.00
Transit/Mixer Truck	500.00
Crane	500.00
Other agricultural machinery or heavy Equipment not enumerated above	500.00

Section 4M.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 4M.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 N. Permit Fees on Tricycle Operation

Section 4N.01. Definitions. When used in this Article.

- a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.
- 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) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 4N.02. Imposition of Fees. There shall be collected an annual franchise fee in the amount of Two Hundred Fifty Pesos (P250.00) payable on or before January 20 of year for the operation of each tricycle-for-hire.

Other fees on Tricycle operators

- o Filing fee
 - For the 1st five (5) units - P 50.00
 - For each additional unit - P 10.00
- o Fare adjustment fee for fare increase - P 20.00
- o Filing fee for amendment of MTO - P 20.00

Section 4N.03. Time of Payment.

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

Section 4N.04. Administrative Provisions.

- a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTO) from the Sangguniang Bayan.
- b) The Sangguniang Bayan of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or

periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (L TO).
 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by L TO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- c) The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The official rate to be initially adopted shall be a minimum fee of Seven Pesos (P7.00) plus fifty centavos (PO.50) per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

- d) The zones must be within the boundaries of this municipality. The existing zones which covers the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- e) For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby as follows:

Municipal Mayor	Chairman
Municipal Vice Mayor	Vice Chairman
SB Representative (Chairman, Committee on Infrastructure, Transportation & Communication	Member
Municipal Engineer	Member
Municipal Planning and Development Coordinator	Member
Chief, Business Licensing and Inspection Section	Member
President, Tricycle Operators and Drivers Association	Member
Municipal Treasurer	Member
President, Liga ng mga Barangay	Member
Chief of Police	Member
Secretary to the Sanggunian	Member

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

Article O - Permit Fee on Occupation/Calling Not Requiring Government Examination

Section 40.01. 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/Annum
On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 300.00
On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	300.00
On employees and workers in food or eatery establishment	200.00
On employees and workers in night or night and day establishment	200.00
All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, Auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club floor manager, Forensic electronic expert, fortune teller, hair stylist. handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur, attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	200.00

Section 40.02. Exemption - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 40.03. 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; 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 0 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, carindaria, 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 dubs and night clubs; golf dubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing dubs; 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 dubs, 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 Mayors Permit it 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 40.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 40.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 40.06. Administrative Provisions.

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

Article P. Building Permit

Section 4P.01 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 4P.02. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992, dated September 25, 1992, of the Department of Public Works and Highways.

Section 4P.03. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 4P.04. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality.

Section 4P.05. 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.

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 4P.06. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

Article Q. Permit fee for the Storage of Flammable and Combustible Materials

Section 4Q.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

- a) Storage of Gasoline, Diesel, Fuel, Kerosene and similar products

500-2,000 liters	P 500.00
2,001-5,000 liters	600.00
5,001-20,000 liters	700.00
20,001-50,000 liters	800.00
50,001-100,000 liters	900.00
Over 100,000 liters	1,000.00

Section 4Q.02. Time of Payment. The fees imposed in Article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

Section 4Q.03. Administrative Provisions.

- a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

Article R. Permit and Inspection Fee on Machineries and Engines

Section 4R01. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in

accordance with the following schedules:

a) Internal combustibles engines:

2 HP and below	P 100.00
5 HP and below but not lower than 3 HP	200.00
10 HP and below but not lower than 5 HP	300.00
14 HP and below but not lower than 10 HP	400.00
Above 15 HP	500.00

b) Other stationary engines or machines:

3 HP and below	P 200.00
5 HP and below but not lower than 3 HP	300.00
10 HP and below but not lower than 5 HP	400.00
14 HP and below but not lower than 10 HP	500.00
Above 14 HP	600.00

c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

Section 4R.02. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within the first twenty (20) days of January.

Section 4R.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Article S. Zoning/Locational Clearance and Related Fees

Section 4S.01. Imposition of Fee. There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB).

These shall include permit/clearance fees for:

- Zoning/Locational Clearance
- Permits for subdivision and condominium projects/activities under PO 957 Projects under BP 220
- Approval of industrial subdivisions Approval of Commercial subdivisions Approval of farm/or subdivisions
- Approval of memorial park/cemetery projects
- Other transactions/certifications covered by HLURB AO No,04 Registration of dealers/brokers/salesmen

Section 45.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 45.03. Accrual of Proceeds. The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

Section 45.04. Administrative Provisions.

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 T. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 4T.01. Imposition of Fee. 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:

For construction	- P 50.00/sq.m. per week or fraction thereof
Others	- 40.00/sq.m. per day

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 4T.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 4T.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 U. Permit Fee for the Conduct of Group Activities

Section 4U.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 therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P 500.00
Dances	500.00
Coronation and Ball	500.00
Promotional Sales	1,000.00
Other Group Activities	1,000.00

Section 4U.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 4U.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 4U.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.

CHAPTER V. SERVICE FEES

Article A. Secretary's Fees

Section 5A.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.

For every page or fraction thereof typewritten (not including the certificate and notation)	P 100.00
For each certificate of correctness (with seal of office) written on the copy or attached thereto	100.00
For certifying the official act of the Municipal Judge or other judicial certificate with seal	100.00
For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	50.00
Photocopy or any other copy produced by copying machine per page	100.00

Section 5A.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 5A.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 5B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

MARRIAGE FEES

Application for marriage license	P 100.00
Marriage license fee	100.00
Marriage solemnization fee	500.00
Marriage Certificate	100.00

BIRTH RELATED FEES

Certificate of Birth	P 100.00
Certified True Copy of Birth (for local use)	100.00
Penalty on delayed registration	500.00
In months	
In years	

For registration of the following:

Legitimation	P 100.00
Adoption	100.00
Change of Name; correction of entry	200.00
Divorce/Legal Separation	250.00
Naturalization	400.00
Annulment of Marriage; declaration of absolute Nullity of marriage; court order setting aside the degree of legal separation	250.00
Other Personal Circumstances	100.00
Correction of Entry	
Local	100.00
Abroad	100.00
Voluntary Emancipation of Minor	100.00
Court Decision Recognizing or Acknowledging Natural Children or impugning or Denying Such Recognition	100.00
Judicial Determination of Paternity Affiliation	100.00
Court Decision or Order on the Custody of Minors and Guardianship	100.00
Aliases	100.00
Repatriation or Voluntary Renunciation of Citizenship	200.00
Civil interdiction	100.00
Declaration or presumptive death of the absent spouse; judicial declaration of absence	100.00
Compulsory recognition of child, voluntary recognition of illegitimate child	100.00
Appointment of Guardian; termination of guardianship	100.00
Judicial determination of filiations	100.00
Judicial determination of the fact of reappearance of absent spouse; if disputed	100.00
Naturalization certificate; cancellation of naturalization certificate	100.00
Separation or revival or property rights	100.00
Emancipation of minor orphan	100.00
Affidavit of reappearance	100.00
Acknowledgement	100.00
Acquisition and ratification of artificial insemination	100.00

Authorization and ratification to contract marriage	100.00
Option to elect Philippine citizenship	100.00
Partition and distribution of properties of spouses; child's presumptive legitimacy	100.00
Marriage settlement and any modification thereof	100.00
Repatriation document	100.00
Waiver of rights; interests on absolute community of property	100.00
Other similar registerable instruments	100.00

For certified copies of any document in the register, for each page - P 100.00

BURIAL FEES:

Certified True Copy of Death	P 100.00
Burial Permit Fee or transfer of cadaver	100.00
Fee for exhumation of cadaver	150.00
Fee for removal of cadaver	100.00
Internment of Non-Resident	100.00

Section 5B.02. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

- a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 5B.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 5B.04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

Section 5C.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:

For employment, scholarship, study grant and other purposes not hereunder specified	P 100.00
For change of name	300.00
For application for Filipino Citizenship	1,000.00
For passport or visa application	200.00
For firearms permit application	1,000.00
For PLEB clearance	200.00

Section 5C.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 5D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

- a) For house for rent - P 200.00
- b) For each business, industrial or agricultural establishment:

With an area of 25 sq.m or more but less than 50 sq.m	P 100.00
With an area of 50 sq.m or more but less than 100 sq.m	200.00
With an area of 100 sq.m or more but less than 200 sq.m	300.00
With an area of 200 sq.m or more but less than 500 sq.m	400.00
With an area of 500 sq.m or more but less than 1,000 sq.m	500.00
With an area of 1,000 sq.m or more	500.00

Section 5D.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 5D.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 5E.01. Imposition of Fee. There shall be collected a fee of Three Hundred Pesos (PhP300.00) 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 One Hundred Pesos (P100.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Section 5E.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 5E.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 nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
 - 4. Tonsorial and beauty establishments (including employees of barber shops,

beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aroma therapy establishments, etc.)

5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
 - c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 5E.04. Penalty. A fine of Five Hundred Pesos (PhP500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Dog Vaccination Fee

Section 5F.01. Imposition Fee. There shall be collected imposed from every owner of the dog a vaccination fee of One Hundred Pesos (P100.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 5F.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 Provincial Veterinarian.

Section 5F.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, Provincial 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 three (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 prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

- ✓ Owners name, address and telephone number if any
- ✓ Description of dog (color, sex, markings, age, name, species, and breed)
- ✓ Dates of vaccination and vaccine expiration if known
- ✓ Rabies vaccination tag number
- ✓ Vaccine produced
- ✓ Vaccinator's signature
- ✓ Veterinarians license number/ vaccinator's address

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.

NOTE: *The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.*

3. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (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
4. Elimination of Unregistered Dog - Unregistered dogs over the age of four (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.

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

The Provincial Veterinarian and the MAO is tasked to determine the age of the dogs.

5. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within twenty-four (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.
6. The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.
7. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Section 5F.04 . Penalty. 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, upon conviction by the court.

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.

CHAPTER VI. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

Section 6A.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 6A.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 6A.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 Sangguniang Bayan.

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) Five (5) members of the Sangguniang Bayan to be designated by said body,
- c) The Municipal Treasurer
- d) Municipal Agriculturist

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 Sangguniang Bayan 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 therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least five thousand pesos (P5,000.00) 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 6A.04. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of three (3) years.

Section 6A.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:

- Zone 1 - Tip of Santa to Sulvec
- Zone 2 - Tip of Sulvec to Bulanos
- Zone 3 - Tip of Bulanos to Turod
- Zone 4 - Tip of Turod to Pantoc

- Zone 5 - Tip of Pantoc to San Pedro
- Zone 6 - Tip of San Pedro to Bia-o

Section 6A.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.

Operation of fishponds or oyster culture beds per hectare	P 100.00
Catching "Bangus" fry or "kawag-kawag"	
Less than 1,000 sqm	50.00
1,000 sqm or more but less than 2,000 sqm	100.00
2,000 sqm or more but less than 4,000 sqm	150.00
4,000 sqm or more but less than 6,000 sqm	200.00
6,000 sqm or more but less than 8,000 sqm	250.00
8,000 sqm or more	300.00

Fish corrals or fish pens in inland fresh waters	
Less than 500 sqm	P 50.00
500 sqm or more but less than 1,000 sqm	100.00
1,000 sqm or more but less than 5,000 sqm	150.00
5,000 sqm or more but less than 10,000 sqm	200.00
10,000 sqm or more	250.00

Fish corrals erected in sea	
Less than 3 meters deep	P 50.00
3 meters deep or more but less than 5 meters	100.00
5 meters deep or more but less than 8 meters	150.00
8 meters deep or more but less than 10 meters	200.00
10 meters deep or more but less than 15 meters	250.00
15 meters deep or more	300.00

Section 6A.07. 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 6A.08. 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 Sangguniang Bayan 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 6A.09. Administrative Provisions.

- a) A licensee of other localities shall not fish within the municipal waters of this Municipality without first securing the necessary permit it 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 6A.10. Applicability of Pertinent Provisions of Laws. The basic Fishery Ordinance of the Municipality of Narvacan of 2002 and 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 6B.01. Imposition. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

Land only (per sq.m.)(monthly)	Rate of Rental
Located in commercial/industrial area	P 100.00
Located in residential area	50.00
Others	40.00

Building (per sq.m. of Floor Area)(monthly)	Rate of Rental
Located in commercial/industrial area	P 150.00
Located in residential area	100.00
Others (Bank)	100.00

(Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, comer, etc. Specify if rental rates are annual, monthly, weekly or daily)

Vehicles and equipment (Note: List down
Other properties that may be acquired after
The promulgation of this ordinance) - as may be decided by the
Sangguniang Bayan

Section 6B.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article C. Service Charge for Garbage Collection

Section 6C.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:

Manufacturers, Millers, Assemblers, Processors and Similar Business	
Not more than 100 sq.m.	P 300.00
More than 100 sq.m.	480.00

Hotels, Apartments, Motels and Lodging Houses	
Not more than 100 sq.m.	P 300.00
More than 100 sq.m.	480.00

Restaurants, Day and Night Clubs, Cafes and Eateries	
Not more than 50 sq.m.	P 480.00
More than 50 sq.m.	600.00

Hospitals, Clinics, Laboratories and similar businesses	
Not more than 10 sq.m.	P 660.00
More than 10 sq.m.	780.00

Movie houses and retailers	
Not more than 10 sq.m.	P 300.00
More than 10 sq.m.	600.00

Other businesses not mentioned above	
Not more than 10 sq.m.	P 300.00
More than 10 sq.m.	600.00
For Tricycle Units	50.00

Section 6C.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer or any authorized representative before the business permit is issued.

Section 6C.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 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 D. Charges for Parking

Section 6D.01. Imposition of Fee. There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

a) Day Parking Rates:

Vehicle Type	Annual	Daily
Tricycle	P 200.00	
Private Cars and Service Vehicles		P 100.00
Passenger Jeepneys		100.00
Cargo Trucks/Delivery Vans		100.00
Passenger Bus		200.00

b) Overnight Parking Rates: Daily-P 100.00

c) All types of vehicles:

Annual –

Daily – P 50.00

d) Towing Fee of P 400.00 and impounding fee of P150.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

Section 6D.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article E. Cemetery Charges

Section 6E.01. Imposition of Fees. There shall be collected the following rental fees for the rental of Municipal Cemetery lots:

	Fee for Lease Period
Rental fee for each burial lot (2x1 meter)	P 300.00
- For additional lot	3,000.00
For niches	200.00
For every additional layer thereof	160.00

Section 6E.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a burial permit it prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

Section 6E.03. Administrative Provisions.

- a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Barangay Margaay, Narvacan, /locos Sur
- b) A standard cemetery lot shall be two (2) meters long and one (1) meter wide or two (2) square meters.
- c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in property designated cemeteries or burial grounds.
- d) In addition to the burial permit it, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- f) The lease period shall be 15 years. In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to- the expiration date of the lease.
- h) The Municipal Treasurer shall keep a register of leases of cemetery lots.

Article F. Rental Fee on Mineral Lands

Section 6F.01. Definitions. When used in this Article.

- a) Minerals mean all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.

- b) *Mineral Lands* are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

Section 6F.02. Collection of Fee. There shall be collected an annual rental fee from the lessee of mineral lands in this municipality for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- a) On coal-bearing public lands:

Five pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and

Ten pesos (P 10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.

- b) On public lands bearing quarry resources

Fifty pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period

- c) On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees.

Ten pesos (P10.00) per hectare, or a fraction thereof for each and every year during the lease period.

Section 6F.03. Time of Payment. The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article G. Slaughter and Corral Fees

Section 6G.01. Imposition of Fees. There shall be imposed the following:

- a) *Permit Fee to Slaughter.* Before any animal is slaughtered for public consumption, a permit fee therefor shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

	Per Head
Large Cattle	P 50.00
Hogs	30.00
Goat/Sheep	20.00
All others	20.00

- b) *Slaughter Fee.* The fee shall be paid to cover the cost of serve in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

	Per Head	AM	PM
Large Cattle	P 25.00	P 5.00	P 10.00
Hogs	15.00	2.00	5.00
Goat/Sheep	12.50	1.00	2.50
All others	12.50	1.00	2.50

- c) *Corral Fee,* per head, per day or fraction thereof:

	Per Head
Large Cattle	P 25.00
Hogs	13.00
Goat/Sheep	13.00
All others	13.00

Section 6G.02. Prohibition. Permit to slaughter shall not be granted for the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 6G.03. Time of Payment.

- a) *Permit Fee.* The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- b) *Slaughter Fee.* The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.
- c) *Corral Fee.* The fee shall be paid to the Municipal Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the coral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 6G.04. Administrative Provisions.

- a) The slaughter of any kind of animal intended for sale shall be done only in the city slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.
- b) Before issuing the permit for the slaughter of large cattle the 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 therefor.

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 therefor 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 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 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. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

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

- b) Accounting of Distraigned Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distraigned, 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 distraigned. 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 Distraigned 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 distraigned 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 distraigned 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 distraigned 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 distraigned until the full amount due, including all expenses, is

collected.

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

Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

- h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city 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.

- j) 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.

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

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

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

- k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- l) Purchase of Property by the Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

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

- m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil *action* in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- o) Further Dstraint or Levy. The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- p) Personal Property Exempt from Dstraint of Levy. The following property shall be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, 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 or 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 the 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 70.03. 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 Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 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 (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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 therefor.

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

Section 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. Special Transitory Provisions.

- a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

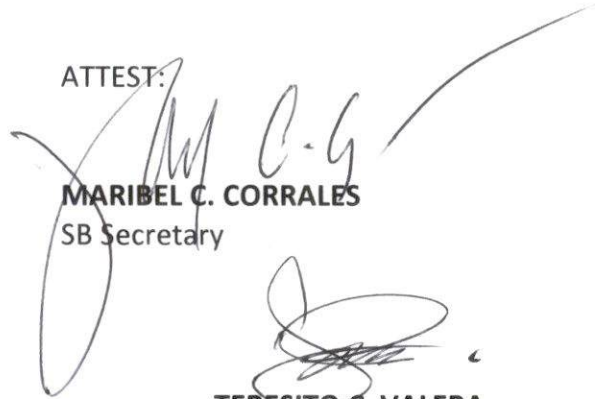
Section 9A.05. Effectivity.

This Ordinance shall take effect on January 01, 2011. Enacted, September 27, 2010.

CERTIFIED CORRECT:


CHARITO S. ZARAGOZA
Vice Mayor & Presiding Officer

ATTEST:



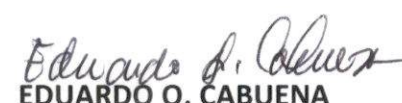
MARIBEL C. CORRALES
SB Secretary


TERESITO C. VALERA
SB Member


MA. LOURDES V. VILORIA
SB Member


MARIA PAZ V. CACHOLA
SB Member


ELISEO D. CABRADILLA
SB Member


EDUARDO Q. CABUENA
ABC President


AVEL VERNEY C. ZARAGOZA
SB Member


CARLITO T. CORRALES
SB Member


THELMA C. COPIOZO
SB Member


BENEDIX L. DELA CUADRA
SB Member


JESKA MEDINA C. DELA CUADRA
SKF President

APPROVED:

ZURIEL S. ZARAGOZA
Municipal Mayor