

TAX ORDINANCE NO. 01

Series of 2011

**AN ORDINANCE ENACTING THE REVISED
REVENUE CODE OF 2011 OF ROXAS, ORIENTAL
MINDORO.**

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF ROXAS, ORIENTAL
MINDORO, THAT:

CHAPTER 1- GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

Section 1A.01 Title. This ordinance shall be known as the “Revised Revenue Code f 2011
of Roxas, Oriental Mindoro”.

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

ARTICLE B. DEFINITIONS AND RULES OF CONSTRUCTION

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

- a) Agricultural Products – include the yield of the soil, such as corn, rice,
sugar cane, tobacco, roots crops, vegetables, fruit, flowers and their by
products; ordinary salt; all kinds of fish; poultry and livestock and
animal products, whether in their original form or not. The phrase
“whether in their original form or not” refers to the transformation of
said products for the market such as freezing, drying, salting, smoking
or stripping for purposes of preserving or otherwise preparing said
products for the market.

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

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

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

- b) Amusement – is a pleasurable diversion and entertainment. It is synonymous to relaxation, pastime or fun.
- c) Amusement Places – include theater, cinemas, concert halls, circuses and other places of amusement where one seek admission to entertain oneself by seeing or viewing the show or performance.
- d) Business – means trade or commercial activity regularly engaged in as a means of livelihood or with to profit.
- e) Banks and other Financial Institution – include non-bank financial intermediaries, lending investor, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws or rules and regulations thereunder.
- f) Capital - signifies the actual estate, whether in money or property owned by an individual or corporations; it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes on to a receiver.
- g) Capital Investment – is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- h) Charges – refer to pecuniary liability, as rents or fees against persons or property.
- i) Contractor – includes persons, natural or juridical, not subject to professional tax under Article 228 of Rule XXX, of the Implementing Rules and Regulations, whose activity consists essentially of the sale of all kinds of 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 code, the term “contractor” includes, but not limited to the following:

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

- a) Filling, demolition and salvage works contractor;
- b) Proprietor or operator of mine drilling apparatus;
- c) Proprietor or operator of dockyards
- d) Person engaged in the installation of water system and a gas or electric lights, heat or power;
- e) Proprietor or operator of smelting plants;
- f) Engraving, plating and plastic lamination establishments;
- g) Proprietor or operator of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging;
- h) Proprietor or operator of dry-cleaning or dyeing establishments, steam laundries and laundries using washing machines;
- i) Proprietor or operator of establishments or lots for parking purposes;

- j) Proprietor or operator of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slandering and body building saloons and similar establishments;
- k) Photographic studios;
- l) Funeral Parlors;
- m) Proprietor or operator of hotels, motels and lodging houses;
- n) Proprietor or operator of arrastre or stevedoring, warehousing or forwarding establishments, master plumber, smiths and house or sign painters;
- o) Printers, bookbinders, lithographers;
- p) Publisher excepts those engaged in the publication or printing of newspaper, magazine, review of bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted to the publication of advertisements;
- q) Business agent, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners, lessors and distributors.
- r) Corporations – include 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 joint venture or consortium formed for the purpose of undertaking consortium projects or engaging in petroleum, coal, geothermal and other energy operations or consortium agreements under a service of 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 petroleum, coal, geothermal and other energy operations or consortium agreements 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.
- s) The term “foreign resident” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade of business within the Philippines.
- t) Countryside and Barangay Business Enterprise – refers to any business entity, association or cooperative registered under the provisions of Republic Act numbered Six Thousand Eight Hundred Ten (R.A. 6810), otherwise known as a Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- u) Dealer means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profits not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

- v) Fee – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- w) Franchise - is a right or privilege, affected with public interest which 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 the public welfare, security and safety.
- x) 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 service and deposits or advance payments actually or constructively received during deposits or advance payments actually or constructively received during the taxable quarter for the service 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).
- y) Manufacturer – includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured products in such a 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 products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw materials or manufactured or partially manufactured products with other materials or products of the same such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured on their original condition could not have been put and who in addition, alters such raw materials 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 not for his own use or consumption.
- z) Marginal Farmer or Fisherman – refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- aa) 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 which run only on rails or tracks and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes.
- bb) 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 the boundary lines of the municipality or city touch the sea at low tide and the 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.

- cc) Operators- include the owner, manager, administrator, or any other person who operates or is responsible for the operation of the business establishment or undertaking.
- dd) 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 retailer.
- ee) 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 juridical persons for which the law or any other provision creating or organizing them fixes their residence in particular province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- ff) Retail – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
- gg) Vessels – include every type of boat, craft or other artificial contrivance used or capable of being used, as a means of transportation on water.
- hh) 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 distributed by vessel, and
- ii) 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 1B.02. Words and Phrases not Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R. A. 7160 and its Implementing Rules and Regulations as well as in other applicable laws.

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

- a) General Rule. All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other words in the 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 this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall and apply to one person or thing.
- c) Computation of Time. The time within which an act is to be done as provided in this Code or in any rule or regulation issued pursuant to the provision when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.
- d) References. All references to Chapters, Articles, Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.
- e) Conflicting Provisions of Chapters. If the provisions of different sections in the same chapter conflict with each other, the provisions of the section which is last in point of sequence shall be prevail.

CHAPTER II- MUNICIPAL TAXES

ARTICLE A. REAL PROPERTY TAX

Section 2A.01. Imposition and Rate of Tax. The rate of real property tax shall be in the amount that is now being levied, or may hereafter be fixed by the Provincial Government thru the Sangguniang Panlalawigan in accordance with the provision of Section 232 and 233 of Republic Act No. 7160 and Rule XXXI of its Implementing Rules and Regulations.

Section 2A. 02. Collection of Real Property Tax and Addition Levies. The collection of the basic real property tax and addition special levies [one percent (1%) ad Valorem Tax accruing to the Special Education Fund and tax on idle lands] together with the interest thereon and related expenses shall be the responsibility of the municipal treasurer.

Section 2A.03. Exemptions. Pursuant to Section 234 of RA 7160, the following real properties are exempted from the payment of the real property tax:

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non- profit or religious cemeteries and all lands, buildings and improvements actually, directly and exclusively used for religious, charitable or educational purposes;
- c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government- owned or controlled corporations engaged in the supply and distribution of water and/ or generation and transmission of electric power;

- d) All real properties owned by duly registered cooperatives as provided for under RA 6938; and
- e) Machinery and equipment used for population control and environmental protection.

Except as provided under RA 7160 and its implementing rules and regulations, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons, whether natural or juridical, including government- owned or controlled corporations (GOCCs) are hereby withdrawn.

Section 2A.04. Definitions. As used in this Article, the term:

- a) Acquisition Cost – for newly- acquired machinery and not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation of the present site.
- b) Ad Valorem Tax- is a levy on real property determined on the basis of the fixed proportion of the value of the property.
- c) Agricultural Land – is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar timber, residential, commercial or industrial land.
- d) Appraisal – is the act or process of determining the value of a property as of a specific date for a specific purpose.
- e) Assessment – is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties.
- f) Assessment Level – is the percentage applied to the fair market value to determine the taxable value of the property.
- g) Assessed Value – is the fair market value of the real property multiplied by the assessment level. It is synonymous to the term “taxable value”.
- h) Commercial Land – is land devoted principally to the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.
- i) Depreciated Value – is the value remaining after deducting depreciation from the acquisition cost.
- j) Economic Life – is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
- k) Fair Market Value – is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.
- l) Improvement – is a valuable addition made to a property or an amelioration in its condition, which is intended to enhance its value,

beauty or utility or to adapt it for new or further purposes, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor and normally requiring a building permit.

- m) Industrial Land – is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.
- n) Machinery – embraces machines, equipments, appliances or apparatus, which may or may not be attached, permanently or temporarily to a real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self- powered or self- propelled and those not permanently attached to the real property which is actually directly and exclusively used to meet the needs of the particular industry, business or activity and which by their nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. Machinery which are general use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damage containers (glass or cartons), microcomputers, facsimile machines, telex machines, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this Rule. Residential machinery shall include machines, equipment or apparatus permanently attached to residential land and improvements or those immovable by destination.
- o) Mineral Lands – are lands which minerals, metallic or non- metallic exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.
- p) Reassessment – is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of property.
- q) Remaining Economic Life – is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.
- r) Remaining Value – is the value corresponding to the remaining useful life of the machinery.
- s) Replacement of Reproduction Cost – is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar materials; and
- t) Residential Land - is land principally devoted to habitation.

Section 2A.05. Appraisal of Real Property. All real properties in this municipality shall be appraised at the current and fair market value prevailing in this locality based on the rules and regulations promulgated by the Department of Finance for classification, appraisal and assessment of real property.

Section 2A.06. Declaration of Real Property by Owner or Administrator. It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvement therein, within this municipality, or their duly authorized representative, to prepare or cause to be prepared and file with the municipal assessor, a sworn statement declaring the true value of their property or properties, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the municipal assessor or his deputy to identify the same for assessment purpose. The sworn declaration of real property herein referred to shall be filled with the municipal assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) starting this calendar year 1992.

Section 2A. 07. Duty of Person Acquiring Real Property or Making Improvement Thereon. The following are the duties of person or persons acquiring real property in this municipality or making improvements thereon.

- a) All persons, natural or juridical, or their duly authorized representatives, who acquire at any time a parcel or parcels of land in this municipality, shall file with the municipal assessor a sworn statement declaring the true value of subject property within sixty (60) days after the acquisition of such property as evidence by duly notarized or final deed of conveyance executed between the contracting parties bearing proof of registration from the register of deeds concerned. The sixty-day shall commence on the date of execution of the deed of conveyance.
- b) In the case of houses, building or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representative shall likewise file a sworn declaration of the true value of the subject house, building or other improvements within sixty (60) days after:
 - 1) The date of a duly notarized final deed of sale, contract or other deed of conveyance covering the subject property executed between the contracting parties;
 - 2) The date of completion or occupancy of the newly constructed building, house or improvement whichever comes earlier; and
 - 3) The date of completion or occupancy of any expansion, renovation or additional structures or improvements made upon any existing building, house or other real property, whichever comes earlier.
- c) In the case of machinery, the sixty-day period for filing the acquired sworn declaration of property values shall commence on the date of installation thereof as determined by the municipal assessor and for this purpose, said municipal assessor may secure certification of the building official or engineer or other appropriate official stationed in this municipality.

Declaration of real property by the Municipal Assessor shall be subject to the following rules:

1. The municipal assessor shall declare only real property previously undeclared for taxation purpose.

2. In the case of real property discovered whose owner or owners are unknown, the municipal assessor shall declare the same in the name of the “ Unknown Owner”, copy furnished the provincial assessor until such time that a person, natural or juridical, comes forth and filed the sworn declaration of property values required herein.
3. No oath shall be required of any declaration made by the municipal assessor.

Section 2A.09. Proof of Exemption of Real Property from Taxation. Every person by or for whom real property is declared, who shall claim exemption for such property under the provision of Chapter 1, Title Two of RA 7160 shall file with the municipal assessor within thirty (30) days from the date of the declaration of real property sufficient documents evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by laws, contract, affidavits, certifications and mortgage deeds and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be exempt, the same shall be dropped from the assessment roll.

Section 2A.10. Notification of Transfer of Real Property Ownership. Any person who shall transfer real property ownership to another shall notify the municipal assessor within sixty (60) days from the date such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of transferee.

In addition to the notice of transfer, the previous property owner shall likewise surrender to the municipal assessor the tax declaration covering the subject property in order that same may be cancelled from the assessment records of this municipality. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribe sixty –day period, file with the municipal assessor, amended sworn declaration of the true value of the property of properties he retains in accordance with Section 2A. 09 and 2A. 10 of this Article.

Section 2A.11. Duty of Registry of Deeds to Appraisal the Municipal Assessor of Real Property Listed in the Registry. On or before the thirtieth (30th) of June every year, the Register of Deeds shall prepare and submit to the municipal assessor of this municipality the abstract of his Registry of Property which therein, their present owners, and the date of most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation or partition or other forms of alienation involving real properties in this municipality.

Before any document or transfer, alienation or encumbrance of real property may be registered, the register of deeds shall require the presentation of a certificate or clearance issued by the municipal treasurer of this municipality to the effect that all current year and past year basic and addition special education fund, real property tax on transfer of real property ownership, due to the subject property, have been paid in full including interest or penalties due thereon.

Failure to provide such certificates shall be a valid cause for the register of deeds to refuse the registration of the document. In the absence of such certification or tax clearance, the registration is null and void.

The register of deeds and notaries public shall furnish the Municipal Assessor with copies of all contracts, selling, transferring or otherwise conveying, leasing, or mortgaging real property in this municipality registered, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgement.

Section 2A.12. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to Assessor . Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance, to the Municipal Assessor.

In lieu of individual copies of the said permits or certificates, furnish the Municipal Assessor concerned with monthly summaries of issued permit or certificates within the first ten(10) days of the succeeding month.

Any official referred to in this section shall likewise furnish the Municipal Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term “machinery” as officially defined under RA 7160 and its implementing rules and regulations or the guidelines issued by DOF.

Section 2A.13. Duty of Geodetic Engineers to Furnish Copy of Plans to Assessor. It shall be the duty of all Geodetic engineers, public or private, to furnish free of charge to the Municipal Assessor of this municipality a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them in this municipality within (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

Section 2A.14. Authority of Municipal Assessor to Take Evidence. For the purpose of obtaining information on which to base the market value of any real property, the Municipal Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses administer oaths, and take deposition concerning the property, its ownership, amount, nature and value.

Section 2A.15. Assessment Levels. The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be those fixed by the Sangguniang Panlalawigan thru an appropriate ordinance enacted for that purpose in accordance with the provisions of Section 218 of RA 7160 and its implementing rules and regulations.

Section 2A.16. Payment of Real Property Taxes in Installments. The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for the Special Education Fund due thereon without interest in four (4) equal installments: the first installment to be due and payable on or before the thirty-first (31st) day of March; the second installment, on or before the thirtieth (30th) day of September; and the last installment on or before the thirty-first (31st) of December.

The date for the payment of the special levies shall be as prescribed by the Sangguniang Panlalawigan thru an ordinance enacted for that purpose.

Payments of real property taxes shall first be applied to prior years delinquencies, interest and penalties if any, and only after said delinquencies are settled may tax payments be credited for the current period.

Section 2A.17 Distribution of Proceeds. The proceeds from the collection of the real property tax, including interest thereon and the proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction in accordance with the provisions or Chapter 1, Title Two of RA 7160 shall be distributed as follows:

- a.] Thirty five percent (35%) shall accrue to the general fund of the province;
- b] Forty percent (40%) shall accrue to the general fund of this municipality; and
- c] Twenty-five percent (25%) shall accrue to the general fund of the barangay where the property is located.

The share of each barangay shall be released directly to the barangay treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by Commission on Audit for this purpose.

Section 2A. 18. Interest on Unpaid Real Property Tax. In case of failure to pay the basic real property tax or any other tax levied under Chapter I, Title Two of RA 7160 upon the expiration of the period for payment without penalty shall subject to the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 2A. 19. Applicability Clause. The pertinent provisions of Chapter I, Title Two of RA 7160; Rule XXXI of the IRR; and the Provincial Ordinance enacted by the Sangguniang Panlalawigan pursuant to the said law levying real property taxes as well as the guidelines issued by the Department of Finance shall apply to all matters affecting real property taxation in the municipality.

Section 2A. 20. Penalty. This Article is a restatement of the pertinent provisions of Chapter I, Title Two of RA 7160; Rule XXXI of the IRR and the existing Provincial Ordinance on real property taxation and , as such, any violation thereof shall

be prosecuted and penalized under the said law or ordinance as the case may be.

ARTICLE B. BUSINESS TAX

Section 2B.01. Definitions. When used in this Article, the term:

- 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) Bars – include beer garden or places where intoxicating and fermented liquors or malts are sold, disposed of, or given away for compensation, even without foods where the services of hostesses and/or waitresses are employed, and where customers are entertained hired for the purpose, otherwise the place shall be classified as a “dance hall” or “night club”. A “cocktail lounge” is considered a “bar” even if there are no hostesses or waitresses to entertain the customers.
- c) Brewer - include all persons who manufacture fermented liquor of any description for sale or delivery to others but does not include manufactures of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed Two Hundred (200) gauge liters.
- d) Business Agents – (Agente de Negocios) includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment or private detective agencies.
- e) 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, before or after the dancing, and where professional hostesses or dancers are employed.
- f) Carinderia – refers to any public eating place where cooked foods are served at a price.
- g) Cockpits – includes any place, compound, building or portion thereof, where cockfights are held whether or not money bets are held on the result of such cockfights.
- h) Collecting Agency – includes any person other than a practicing “Attorney-at-Law” engaged in the business of collecting or suing debts or liabilities placed in his hands for said collection or suit, by subscribers or customers applying or paying therefore; while a “mercantile agency” is any person engaged in the business of gathering information as to the financial standing ability or credit of persons engaged in the business and reporting the same to the subscribers or to customers applying and paying therefore.

- i) Compounder – comprises every person who, without rectifying, purifying or refining distilled spirits, shall by mixing such spirits, wine or other liquor with any materials except water, manufacture any intoxicating beverage whatever.
- j) General Engineering Contractor – is a person whose principal contracting business is no connection with fixed works requiring specialized engineering knowledge and skill, including the following divisions or subjects; irrigation, drainage, water power, water supply, flood control, inland waterways, harbors, docks, wharves, shipyards and ports, dams, hydro-electric projects, levees, river control and reclamation works, railroads, highways, streets and roads, bridges, overpasses, underpasses and other similar works; pipelines and other system for the transmission of petroleum and other liquid or gaseous substances; land leveling and earth moving projects, excavating, grading, trenching, paving and surfacing works.
- k) General Building Contractor – is a person whose principal contracting business is in connection with any structure built, being built or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or supervise the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and systems, parks, playgrounds and other recreational works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, power houses, power plants and other utility plants and concrete works in connection with the metallurgical plants, cements and concrete works in connection with the above-mentioned fixed works.

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

- l) Specialty Contractor- is a person whose operations pertain to the performance of construction work requiring special skills and whose principal contracting business involves the use of specialized building trades and crafts.
- m) Distillers of Spirits- comprise all who distill spirituous liquors by original and continuous distillation from mash, worth, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.
- n) Gross Receipts – includes all monies and properties received in consideration of services rendered or articles sold, exchanged or leased, without any deduction, or in the whole amount of the receipt of the business before the cost of production is deducted therefrom.
- o) Hotel – includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.

- p) Importer - means any person who brings articles, goods, from abroad for unloading therein or which after such 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 as the importer thereof.
- q) Independent Wholesaler – means any person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.
- r) Lending Investor – includes all persons who make a practice of lending money for themselves or others at interests.
- s) Levy – means imposition or collection of assessment, tax, tribute or fine.
- t) License Permit – is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.
- u) Lodging House - includes any house or building or portion thereof, in which any person or persons may be regularly harbored or received as transient for compensation Taverns or inns shall be considered as lodging houses.
- v) Manufacture of Cigars or Cigarettes – includes those whose business is to make or manufacture cigar or cigarettes or both for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisan or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.
- w) Manufacturer of Tobacco – includes every person whose business is to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding or rubbing any raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or putting up for consumption scraps, refuse or stems of tobacco resulting from any waste by sifting, twisting, screening or by any other process.
- x) Money Shops – is an extension service unit of a banking institution usually operating markets with authority to accept money for deposit and extend short-term loans for specific purposes.
- y) Motel - includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests and which is provided with a common enclosed garage or individually enclosed garage where such transient or guests may park their motor vehicles.
- z) Pawnbrokers – includes every person engaged in granting loans or deposits or pledges of personal property on the condition of returning the same as stipulated prices, displaying at his place of business their gilts or yellow balls or exhibiting a sign or money to loan on personal property or deposit or pledge.

- aa) Privilege – means a right or immunity granted to a peculiar benefit, advantage or favor.
- bb) Real Estate Dealer – includes any person engaged in the business of buying, selling, exchanging or renting property as principal and holding himself out as a full or part-time dealer in real estate or an owner or rental property or properties rented or offered to rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. Any person shall be considered as engaged in the business as a real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. An owner of sugar land subject to tax under Commonwealth Act Numbered Five Hundred Sixty-Seven (CA 567) shall not be considered as a real estate dealer under this definition.
- cc) Rectifier – comprises every person who rectifies, purifies or refines distilled spirits or wines by any process other than by original and 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 mush tub, or who keeps any other apparatus for the purpose of distilling spirits, shall be regarded as a rectifier and as being engaged in the business of rectifying.
- dd) Repacker of Wines or Distilled Spirits – includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.
- ee) Restaurant – refers to any place which provides food to the public and accept orders from them at a price. This term includes “food carters”.
- ff) Retail Dealer in Fermented Liquor – includes every person except retail dealers in tuba, basi, tapuy or who for himself or on commission, sells or offer for sale fermented liquors on quantities of Five (5) liters or less at any one time and not for resale.
- gg) Retail Leaf Tobacco Dealer – includes every person who, for himself or on commission, sells leaf tobacco or offers for sale to any person except a registered dealer on leaf tobacco or a manufacturer of cigars, or manufactured tobacco; but the term does not include a planter or producer so far as it concerns the sale of leaf tobacco of his own production.
- hh) Retail Tobacco Dealer comprehends every person, who, for himself or on commission, sells or offers for sale not more than Two Hundred (200) cigars, not more than Eight Hundred (800) cigarettes, or not more than Five (5) kilograms of manufactured tobacco at any one time and not for resale.
- ii) Retail Vino Dealer – comprehends every person, who, for himself or on commission, sells or offers for sale only domestic distilled spirits in quantities of Five (5) liters or less, at any one time and not for resale.
- ii) Revenue – includes taxes, fees and charges, that a state or its political division collects and perceives into the treasury for public purposes.

- jj) Services – means the duties, work or functions, performed or discharged by the government officer or by any private person contracted by the government, as the case may be.
- kk) Tax – means an enforced contribution usually monetary in form, levied by the law-making body on person and property subject to its jurisdiction for the precise purpose of supporting government needs.
- ll) Wholesale Dealer in Fermented Liquors – means anyone who, for himself or on commission, sells or offers for sale fermented liquors in larger quantities than Five (5) liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.
- mm) Wholesale Dealer of Distilled Spirits and Wines – comprehends every person who, for himself or on commission, sells or offers for sale wines or distilled spirits in larger quantities than Five (5) liters at any one time or offers the same for sale for the purpose of resale irrespective of quantity.
- nn) Wholesale Tobacco Dealer – comprehends every person, who, for himself or on commission, sells or offers for sale cigars, cigarette or manufactured tobacco in larger quantities than Two Hundred (200) cigars, eight Hundred (800) cigarettes or Five (5) kilograms of manufactured tobacco at any one time or who sells or offers the same for the purpose of resale regardless of quantity.

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

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

[A] ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS AND COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS AND WINES OR MANUFACTURERS OF ANY ARTICLE OF COMMERCE OR WHATEVER KIND OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:_____		AMOUNT OF TAX PER ANNUM
Less than P40,000	P	825.00
p 40,000 or more but less than 50,000	50,000	1,050.00
50,000 or more but less than 75,000	75,000	1,620.00
75,000 or more but less than 100,000	100,000	2,065.00
100,000 or more but less than 150,000	150,000	2,750.00
150,000 or more but less than 200,000	200,000	3,450.00
200,000 or more but less than	300,000	4,825.00

300,000 or more but less than	500,000	6,875.00
500,000 or more but less than	750,000	10,000.00
750,000 or more but less than	1,000,000	12,500.00
1,000,000 or more but less than	2,000,000	17,200.00
2,000,000 or more but less than	3,000,000	20,625.00
3,000,000 or more but less than	4,000,000	24,750.00
4,000,000 or more but less than	5,000,000	28,875.00
5,000,000 or more but less than	6,500,000	30,470.00
6,500,000 or more	thirty-seven and one half percent of one percent (37 ½ % of 1%)	

PROVIDED, that the preceding rates shall apply to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distiller, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature other than those classified as “essential commodities” as enumerated under Section 2B.02 (Item C) of this Article.

PROVIDED FURTHER, that the business enumerated in Section 2B.02 (A) shall no longer be subject to the tax on wholesaler, distributor or dealers as provided under Section 2B.02 (Item B) of this Article.

[B] ON WHOLESALER, DISTRIBUTORS OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF: _____		AMOUNT OF TAX PER ANNUM
Less than P20,000	P	350.00
P 20,000 or more but less than	30,000	415.00
30,000 or more but less than	40,000	550.00
40,000 or more but less than	50,000	825.00
50,000 or more but less than	75,000	1,250.00
75,000 or more but less than	100,000	1,650.00
100,000 or more but less than	150,000	2,350.00
150,000 or more but less than	200,000	3,025.00
200,000 or more but less than	300,000	4,125.00
300,000 or more but less than	500,000	5,500.00
500,000 or more but less than	750,000	8,250.00
750,000 or more but less than	1,000,000	11,000.00
1,000,000 or more but less than	2,000,000	12,500.00
2,000,000 or more	Fifty percent of one percent (50% of 1%)	

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

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

- 1) Rice and corn;
- 2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved foods (peanut butter, peanut brittle, coconut candies, pickles, etc.), sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not;
- 3) Cooking oil and cooking gas;
- 4) Laundry soap, detergent and medicines;
- 5) Agricultural implements, equipment and post harvest facilities;
- 6) Poultry feeds and other animal feeds;
- 7) School supplies; and
- 8) Cement.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF: _____		AMOUNT OF TAX PER ANNUM
Less than P50,000	P	525.00
p 50,000 or more but less than 75,000	75,000	825.00
75,000 or more but less than 100,000	100,000	1,031.00
100,000 or more but less than 150,000	150,000	1,375.00
150,000 or more but less than 200,000	200,000	1,750.00
200,000 or more but less than 300,000	300,000	2,405.00
300,000 or more but less than 500,000	500,000	3,450.00
500,000 or more but less than 750,000	750,000	5,000.00
750,000 or more but less than 1,000,000	1,000,000	6,250.00
1,000,000 or more but less than 2,000,000	2,000,000	8,595.00
2,000,000 or more but less than 3,000,000	3,000,000	10,315.00
3,000,000 or more but less than 4,000,000	4,000,000	12,375.00
4,000,000 or more but less than 5,000,000	5,000,000	14,450.00
5,000,000 or more but less than 6,500,000	6,500,000	15,235.00
6,500,000 or more	.eighteen and one-half percent of one percent (18 ½ % of 1%)	

For purposes of this Section, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates prescribed above.

[D] ON WHOLESALER, DISTRIBUTORS OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2B.02 (ITEM C) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR	AMOUNT OF TAX
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<u>IN THE AMOUNT OF:</u>		<u>PER ANNUM</u>
Less than P10,000	P	117.00
p 10,000 or more but less than 15,000		137.50
15,000 or more but less than 20,000		171.00
20,000 or more but less than 30,000		206.00
30,000 or more but less than 40,000		275.00
40,000 or more but less than 50,000		412.50
50,000 or more but less than 75,000		618.75
75,000 or more but less than 100,000		825.00
100,000 or more but less than 150,000		1,168.00
150,000 or more but less than 200,000		1,512.50
200,000 or more but less than 300,000		2,062.50
300,000 or more but less than 500,000		2,750.00
500,000 or more but less than 750,000		4,125.00
750,000 or more but less than 1,000,000		5,500.00
1,000,000 or more but less than 2,000,000		6,875.00
2,000,000 or more but less than 3,000,000		6,993.00
3,000,000 or more but less than 4,000,000		8,167.50
4,000,000 or more	twenty-five percent of one percent (25% of 1%)	

[E] ON RETAILERS OF THE ESSENTIAL COMMODITIES
ENUMERATED UNDER SECTION 2B.02 (ITEM C) THE
RATE OF TAX SHALL BE IN ACCORDANCE WITH
THE FOLLOWING SCHEDULE:

<u>WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:</u>	<u>AMOUNT OF TAX PER ANNUM</u>
P400,000 or less	One percent (1%)
More than P400,000	One half of one Percent (1/2 of 1%)

PROVIDED, that if the retail business is located in a legally constituted barangay and the amount of gross sales of receipts does not exceed Thirty Thousand Pesos (P30,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for the purpose.

[F] ON RETAILERS OF ALL OTHER COMMODITIES NOT
CLASSIFIED AS “ESSENTIAL COMMODITIES”
EXCLUDING RETAIL DEALERS IN LIQUORS OR
WINES AND CIGARS OR CIGARETTES:

<u>WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:</u>	<u>AMOUNT OF TAX PER ANNUM</u>
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P400,000 or less	Two percent (2%)
More than P400,000	One percent (1%)

PROVIDED, that if the retail business is located in a legally recognized barangay and the amount of gross sales of receipts does not exceed Thirty Thousand Pesos (P30,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for the purpose.

[G] ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

Dry-cleaning or dyeing establishments, steam laundries and laundries using washing machine;
Arrastre and Stevedoring services;
Barber shops;
Battery charging shops;
Business agents;
Cinematographic film owners, lessors and distributors;
Commercial and immigration brokers;
Engraving, plating and plastic lamination establishments;
Filling, demolition and salvage works contractors;
Funeral parlors;
Furniture shops;

General engineering, general building and specialty contractors as defined under applicable laws;
House and/or sign painters;
Massage clinic/sauna, Turkish and Swedish bath;
Master plumbers;
Milliners and hatters;
Parking lots or establishment for parking purposes;
Persons engaged in the installation of water system and gas or electric light, heat or power;
Photographic studios;
Printers, bookbinders, lithographers;
Private detective or watchman agencies;
Proprietors or operators of dockyards;
Proprietors or operators of hotels, motels and lodging house;
Proprietors or operators of mine drilling apparatus;
Proprietors or operators smelting plants;
Publishers except those engaged in the publication or printing of any newspapers, magazines, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
Recapping shops;
Repainting shops of motor vehicle and heavy equipment;
Repair shops for any kind of mechanical and electric devices, instruments, apparatus or furniture;
Sawmills under contract to saw or cut logs belonging to others;
Shoe repair shops;
Shops for planning or surfacing and recutting of lumber;
Slenderizing and body building saloons;

Smiths (blacksmiths, goldsmiths, silversmiths, key smiths, locksmiths or tinsmiths);
 Tailor or dress shops;
 Upholstery shops;
 Vulcanizing shops;
 Warehousing or forwarding services;
 Washing or greasing shops.

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH
 THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF: _____		AMOUNT OF TAX PER ANNUM
Less than P50,000	P	1,065.00
P 50,000 or more but less than 75,000		1,705.00
75,000 or more but less than 100,000		2,557.50
100,000 or more but less than 150,000		3,836.00
150,000 or more but less than 200,000		5,115.00
200,000 or more but less than 250,000		7,032.50
250,000 or more but less than 300,000		8,951.00
300,000 or more but less than 400,000		11,935.00
400,000 or more but less than 500,000		13,426.00
500,000 or more but less than 750,000		17,921.00
750,000 or more but less than 1,000,000		19,858.00
1,000,000 or more but less than 2,000,000		22,281.00
2,000,000 or more	Fifty-seven and one-half percent (57.5 % of one percent (1%))	

Should a general engineering, general building or specialty contractor mentioned in this subsection (Item C) undertake to furnish the materials and labor for construction work, the costs of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him.

[H] ON OTHER KINDS OF CONTACTORS AND INDEPENDENT CONTRACTORS OR PERSONS (NATURAL OR JURIDICAL) RENDERING OR OFFERING TO RENDER SERCVICES FOR A FEE INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

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

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH
THE FOLLOWING SCHEDULE:

23

200,000 or more but less than	250,000	7,032.50
250,000 or more but less than	300,000	8,951.00
300,000 or more but less than	400,000	11,935.00
400,000 or more but less than	500,000	13,426.00
500,000 or more but less than	750,000	17,921.00
750,000 or more but less than	1,000,000	19,858.00
1,000,000 or more but less than	2,000,000	22,281.00
2,000,000 or more	Fifty-seven and one-half percent (57.5 % of one percent (1%))	

[I] ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, STOCK MARKETS, STOCK BROKERS AND DEALERS IN SECURITES AND FOREIGN EXCHANGE, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES AND MEMORIAL OR LIFE PLAN AGENCIES.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR <u>YEAR IN THE AMOUNT OF :</u>	AMOUNT OF TAX <u>PER ANNUM</u>
P 1 Million or less	Fifty Percent of one percent (50% of 1%)
More than P1 Million	Forty-eight percent of one Percent (48% of 1%)

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

[J] <u>ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE</u>	AMOUNT OF TAX <u>PER ANNUM</u>
	P200.00 per peddler

Delivery trucks, vans or motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 2B.02 (Items “A” and “B”) are exempted from the peddler’s tax imposed herein.

[K] ON PRIVATELY-OWNED PUBLIC MARKETS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR <u>YEAR IN THE AMOUNT OF :</u>	AMOUNT OF TAX <u>PER ANNUM</u>
P Million or less	Fifty percent of one percent (50% of 1%)
More than P1 Million	Forty-eight percent of one percent (48% of 1%)

[L] ON SUBDIVISION OPERATORS OR
REAL ESTATE DEVELOPERS :

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR <u>YEAR IN THE AMOUNT OF :</u>	AMOUNT OF TAX <u>PER ANNUM</u>
P50,000 or less	P387.00
P 50,000 or more but less than P100,000	697.50
100,000 or more but less than 250,000	1,007.50
250,000 or more but less than 500,000	1,317.50
300,000 or more but less than 1,000,000	1,550.00
For every P100,000 in excess of P1 Million	200.00

[M] ON LESSORS OF REAL ESTATE
INCLUDING APARTMENTS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR <u>YEAR IN THE AMOUNT OF :</u>	AMOUNT OF TAX <u>PER ANNUM</u>
Less than P5,000	P50.00
P 5,001 or more but less than P 10,000.	100.00
10,001 or more but less than 20,000	250.00
20,001 or more but less than 30,000	350.00
30,001 or more but less than 40,000	450.00
40,001 or more but less than 50,000	550.00
For every P5,000 in excess of P50,000 on real property used for residential	

purposes (apartment) 30.00

For every P5,000 in excess of P50,000
on real property used for purposes other
than residential 50.00

[N] ON PRIVATE CEMETERIES OR MEMORIAL PARKS

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF :		AMOUNT OF TAX PER ANNUM
Less than P5,000		P150.00
P 5,001 or more but less than	P 10,000	200.00
10,001 or more but less than	20,000	300.00
20,001 or more but less than	30,000	450.00
30,001 or more but less than	40,000	600.00
40,001 or more but less than	50,000	1,050.00
For every P5,000 in excess of P50,000		50.00

[O] ON OPERATIONS OF BOARDING HOUSES:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF :		AMOUNT OF TAX PER ANNUM
Less than P5,000		P150.00
P 5,001 or more but less than	P 10,000	200.00
10,001 or more but less than	15,000	300.00
15,001 or more but less than	20,000	400.00
20,001 or more but less than	25,000	500.00
For every P5,000 in excess of P25,000		50.00

[P] ON OPERATORS OF RICE, CORN OR COFFEE MILLS
FOR A FEE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR	AMOUNT OF TAX
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<u>IN THE AMOUNT OF:</u>		<u>PER ANNUM</u>
P 50,000 or less	P	750.00
P 50,001 or more but less than 100,001 or more but less than 200,001 or more but less than 300,001 or more but less than 400,001 or more but less than	P 100,000 200,000 300,000 400,000 500,000	937.50 1,250.00 1,562.50 1,875.00 2,187.50
In excess of P50,000		75.00

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

[Q] ON OPERATORS OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE WITHOUT MAKING BETS OF WAGES INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

- Bar or Cocktail Lounge including “beer gardens”, “beerhouses”, “disco pub”, pub house” and similar establishments;
- Computer games;
- Videoke machine;
- Billiard or pool hall;
- Bowling alley;
- Cabaret or dance hall, dance studio/dancing schools
- Cockpits/cockfight promoters plus a tax per cockfight chargeable against the winning bettors or deductible from the winner’s purse
- Pelota court;
- Resorts (inland resorts or beach resorts);
- Skating rink for-a-fee;
- Swimming pool for-a-fee or bathhouses;
- Tennis court for-a-fee;

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

<u>WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:</u>		<u>AMOUNT OF TAX PER ANNUM</u>
P50,000 or less	P	750.00
P 50,000 or more but less than 70,000 or more but less than 80,000 or more but less than 90,000 or more but less than	70,000 80,000 90,000 100,000	875.00 1,000.00 1,125.00 1,250.00

100,000 or more but less than	150,000	1,500.00
150,000 or more but less than	175,000	1,625.00
175,000 or more but less than	200,000	1,875.00
200,000 or more but less than	250,000	2,500.00
250,000 or more but less than	300,000	2,875.00
300,000 or more but less than	400,000	3,125.00
400,000 or more but less than	500,000	3,750.00
600,000 or more but less than	700,000	5,000.00
700,000 or more but less than	800,000	6,250.00
800,000 or more but less than	900,000	6,875.00
900,000 or more but less than		
P1Million or more.....	One-half of one percent ($\frac{1}{2}$ of 1%)	

[R] ON OPERATORS OF THEATHERS AND CINEMAHOUSES, VIDEO-MOVIEHOUSE UTILIZING BETA, VHS, VCD, DVD, LASER-DISCS PLAYERS OR SIMILAR APPRATUS AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR <u>IN THE AMOUNT OF:</u>		AMOUNT OF TAX <u>PER ANNUM</u>
Less than P30,000	P	250.00
P 30,000 or more but less than	40,000	337.50
40,000 or more but less than	50,000	437.50
50,000 or more but less than	75,000	500.00
75,000 or more but less than	100,000	625.00
100,000 or more but less than	150,000	1,000.00
150,000 or more but less than	200,000	1,125.00
200,000 or more but less than	250,000	1,250.00
250,000 or more but less than	300,000	1,500.00
300,000 or more but less than	400,000	1,875.00
400,000 or more but less than	500,000	2,500.00
500,000 or more	One –half of one percent ($\frac{1}{2}$ of 1%)	

[S] ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE INCLUDING, BUT NOT LIMITED TO THE FOLLOWING:

- Videoke machine;
- Family home computers;
- Game and watch devices;
- Slot machines not classified as gambling devices;

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR	AMOUNT OF TAX
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<u>IN THE AMOUNT OF:</u>		<u>PER ANNUM</u>
Less than P10,000.00	P	195.00
For every P5,000 in excess of P10,000		69.00

[T] ON CAFÉ, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS:

<u>WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:</u>		<u>AMOUNT OF TAX PER ANNUM</u>
Less than P10,000	P	310.00
P 10,001 or more but less than	P 11,000	349.00
11,001 or more but less than	12,000	387.00
12,001 or more but less than	13,000	426.00
13,001 or more but less than	14,000	465.00
14,001 or more but less than	15,000	504.00
15,001 or more but less than	17,000	542.50
17,001 or more but less than	19,000	573.00
19,000 or more but less than	21,000	589.00
21,001 or more but less than	23,000	620.50
23,001 or more but less than	25,000	659.00
25,001 or more but less than	27,000	690.00
27,001 or more but less than	29,000	736.00
29,001 or more but less than	31,000	759.00
31,001 or more but less than	33,000	814.00
33,001 or more but less than	35,000	852.00
35,001 or more but less than	40,000	1,007.50
40,001 or more but less than	50,000	1,062.50
50,001 or more but less than	60,000	1,317.00
60,001 or more but less than	80,000	1,434.00
80,001 or more but less than	100,000	1,550.00
100,001 or more	One-half of one percent (½ of 1%)	

[U] ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHERS COUNTRIES OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS (BEERS), VINO LIQUORS, “TUBA”, “BASI” AND OTHERS DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL:

<u>WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:</u>		<u>AMOUNT OF TAX PER ANNUM</u>
Less than P30,000	P	345.00

30,001 or more but less than	40,000	481.00
40,001 or more but less than	50,000	687.50
50,001 or more but less than	75,000	1,100.00
75,001 or more but less than	100,000	1,650.00
100,001 or more but less than	1 Million	One percent (1%)
1 Million or more	One-half of one percent (½ of 1%)	

PROVIDED, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed THIRTY THOUSAND (P30,000.00) PESOS, the barangay shall have the exclusive power to levy the corresponding business tax the rate prescribed in a barangay ordinance duly enacted for that purpose.

[V] TOBACCO OR SNUFF INCLUDING CIGARS AND CIGARETTES:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF: _____		AMOUNT OF TAX PER ANNUM
Less than P30,000	P	345.00
30,001 or more but less than	40,000	481.00
40,001 or more but less than	50,000	687.50
50,001 or more but less than	75,000	1,100.00
75,001 or more but less than	100,000	1,650.00
100,001 or more but less than	1 Million	One percent (1%)
1 Million or more	One-half of one percent (½ of 1%)	

PROVIDED, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed THIRTY THOUSAND (P30,000.00) PESOS, the barangay shall have the exclusive power to levy the corresponding business tax the rate prescribed in a barangay ordinance duly enacted for that purpose.

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

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

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

For purposes of collecting the taxes imposed herein, the Municipal Treasurer may designate the Barangay Treasurer as his deputy, provided that the latter is properly bonded.

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

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

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

Section 2B.06. Administrative Provisions; Rules and Regulations.

- a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in this Municipality shall first obtain a Mayor's Permit and pay the fee thereof and the business tax imposed under this Article.
- b) Issuance and Posting of Official Receipt. The Municipal Treasures shall issue an official receipt upon payment of the business tax. Issuance of the said official shall not relieve the taxpayer from 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 the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixe place of business or office he shall keep the official receipt in his person. The receipt shall be produced upon the demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

In acknowledging of Local taxes, fees and charges, it shall be the duty of the Municipal Treasurer on his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance. Issuance of the said official receipt shall not relieve the taxpayer from any requirement imposed by the different departments of this municipality.

- c) Invoice or Receipts. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Five (P5.00) Pesos or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered on duplicate, showing among others their names or style if any, and business address. The original copy of each sales invoice or receipt shall be issued to the purchaser or costumer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for the period of five years. The receipt or invoices issued pursuant to the requirement of

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

- d) Sworn Statement of Gross Receipts or Sales. Operations of business subject to the taxes herein shall submit a sworn statement of their capital investment before the start of their business operation and upon application for Mayor's Permit to operate the business. Upon payment of the taxes levied in this Article, any person engaged in business subject to the graduate fixed tax based on gross sales and/ or receipts shall submit sworn statement of his gross sales/receipt for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipt for whatever reason, including, among others, that he failed to provide himself with books, record and/ or subsidiaries for his business, the Municipal Treasurer or his authorized representative may verify or assess the gross sales or receipt of the taxpayer under the best available evidence upon which the tax may be based.

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

- e) Issuance of Certification. The Municipal Treasurer may, upon presentation of satisfactory proof that the original has been lost, stolen or destroyed, issue a certification to the effect that the tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Thirty (P30.00) Pesos.
- f) Transfer of Business to Other Location. Any business for which a municipal tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without the payment of additional tax during the period for which the payment of the tax was made.
- g) Death of License. When any individuals paying a business tax dies, and the business is continued by a person interest in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.
- h) Retirement of Business. Any person, natural, or juridical, subject to the tax on business imposed herein shall, upon termination of the business, submit a sworn statement of the gross sales or receipt for the calendar year.

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

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

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

If it is found out that the retirement or termination of the business is legitimate, and the tax due therefrom 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 Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.

Section 2B.07. Computation of Tax on Related or Combined Business.

In case a person, natural or juridical, operates or conducts two (2) or more related business mentioned in this Article which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related business.

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

Section 2B. 08. Newly –Started Business.

In the case of newly-started business subject of this Article, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one-fourth of one percent (¼ of 1%) of the capital investment or Two Hundred (P200.00) Pesos, whichever is higher.

In the succeeding quarter or quarters, in case where the business opens before the last quarter of the year, the tax shall be based on the gross sales or receipts for the preceding quarter at one-fourth percent (¼ %) of the rates fixed therefore by the pertinent schedule.

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

[A] Definition of Terms

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

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

In case there is a transfer or relocation of the principal office to another 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 affected.

Branch of Sales Office – a fixed in a locality which conducts operations of the business as an extension of the principal office. Offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices are herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

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

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

Experimental Farms – agricultural lands utilized by a business or corporation to conduct studies researches or experiments involving agricultural, agri-business, marine or aquatic, livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods or products.

On-site of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax imposed herein.

[B] Sales Allocation

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

remaining thirty percent (30%) of all sales recorded therein shall be taxable by the local government unit where the principal office is located.

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

Sixty percent (60%) to the local government unit where the factory is located; and,

Forty percent (40%) to the local government unit where the plantation is located.

- 5] In cases where there are two (2) or more factories, project offices, plants of plantations located in different localities, the seventy percent (70%) sales allocation in different localities, the 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 or service and other independent contractors, the term, “production” shall refer to the cost of projects actually undertaken during the tax period.
- 6] The sales allocation mentioned herein shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the same shall be covered by subparagraph [1] or [2] hereof.
- 7] In case of manufacturers or producers which engage the service of an independent contractor to produce or manufacture some of their products these rules on situs of taxation shall apply except that the factory or plant and warehouse of the contractor, utilized for the production and storage of the manufacturer’s products shall be considered as the factory or plant and warehouse of the manufacturer.

[C] Port of Loading

- 1] If this municipality is only the port of loading of the business mentioned in this Article, the tax imposed therein shall not be collected by the Municipal Treasurer, unless the exporter maintains its principal office, a branch, sales office or warehouse, factory, plant or plantation in this municipality.

[D] Sales Made by Route Trucks, Vans or Vehicles

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

Section 2B. 10. Exemption. Countryside and Barangay Business Enterprises (CBBE) duly registered under R.A. 6810. Cooperatives duly registered under R.A. 6983 and business enterprises certified by the Board of Investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration are exempted from the tax imposition prescribed in this Article.

Section 2B. 11. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE C. COMMUNITY TAX

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

[A] Natural persons (individuals)

- 1] Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days in any calendar year;
- 2] An individual who is engaged in business or occupation;
- 3] An individual who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more;
- 4] An individual who is required by law to file an income tax return.

Rate of Community Tax. There shall be collected from above-mentioned individuals a community tax in the amount of Five Pesos (P5.00) plus an additional tax of One Peso (P1.00) for every One Thousand Pesos (1,000.00) of income regardless of whether from business, exercise of profession, or from property but which in no case shall exceed Five Thousand Pesos (P5,000.00).

In case of husband and wife each of them shall be able to pay the basic Five (P5.00) Pesos, but the additional tax imposable on the husband and wife shall be One (P1.00) Peso for every One Thousand (P1,000.00) Pesos of income from the total property owned by them and/or the total gross receipts or earnings derived by them.

[B] Juridical Persons

Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay the community tax of Five Hundred (P500.00) Pesos and additional tax which, in no case, shall exceed Ten Thousand (P10,000.00) Pesos in accordance with the following schedules:

- 1] For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by the juridical entity during the preceding year, based on the assessed value used for the payment of the real property tax under existing laws – Two (P2.00) Pesos; and

- 2] For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived from the business in the Philippines during the preceding year – Two (P2.00) Pesos.

The dividends received by a corporate shall, for the purposes of the additional tax, be considered as part of the gross receipts or earnings of said corporations.

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

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

Section 2C. 03. Place of Payment. The community tax imposed herein shall be paid in this municipality if the residence of the individual or the principal office of the juridical entity is located here. Likewise, if the branch, sales office or warehouse where sales are made and recorded is located in this municipality, the corresponding community tax shall be paid here.

Any persons, natural or juridical, who is supposed to pay his community tax in this municipality but pays his community tax elsewhere, shall remain liable to pay such tax in this municipality.

It shall be unlawful for the municipal treasurer to collect community tax outside the territorial jurisdiction or this municipality.

Section 2C. 04. Time of Payment. The Community Tax imposed herein shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.

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

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

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

Section 2C. 05. Penalties for Late Payment. If the community tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 2C. 06. Community Tax Certificate. A community tax certificate shall be issued to every person or corporation upon payment of community tax may also be issued to any person or corporation not subject to the community upon payment of One (P1.00) Peso.

Section 2C. 07. Presentation of Community Tax Certificate. When an individual subject to community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service; receives any license, certificate or permit from any public authority, pays any tax or fee; receives any money from public fund; transacts other official business, or receives any salary or wage from any person or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

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

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

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 fifteen (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 2C. 08. Authority of the Municipal Treasurer to Deputize the Barangay Treasurer To Collect Taxes, Fees or Charges. The Municipal Treasurer is hereby authorized to deputize the Barangay Treasurers in the Municipality to collect taxes, fees or charges including the community tax as per Article 250 and 258 of the Rules and Regulations Implementing the Local Government Code of 1991 subject to the following regulations:

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

Section 2C. 09. Allocation of Proceeds of Community Tax. The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the community. However, the proceeds of the community tax collected by the deputized barangay treasurers shall be apportioned as follows:

- A] Fifty percent (50%) shall accrue to the general of this municipality; and,

- B] Fifty percent (50%) shall accrue to the barangay where the tax is collected.

Section 2C. 10. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,00.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE D. TAX ON THE TRANSFER OF BUSINESS TRADE ACTIVITY

Section 2D. 01. Imposition of Tax. There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter, or any other form or mode of conveyance at the rate of One Percent (1%) the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year on file at the Municipal Treasurer's Office, or the fixed amount of Five Hundred (P500.00) Pesos, whichever is lower.

Section 2D. 01. Rules and Regulations.

- 1] The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.
- 2] The permit issued to the former owner, shall be surrendered to the Municipal Treasurer, thru the Office of the Mayor, who shall cancel the same in his record.
- 3] Any person, natural or juridical, who was granted a permit to operate or conduct a business or trade activity in this municipality who transferred his business to another shall inform in writing the Chief, Business Permits and Inspection Division, Office of the Mayor, within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.
- 4] The Municipal Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this Article.

Section 2D. 03. Time of Payment. The tax is imposed in this Article shall be paid to the Municipal Treasurer by the buyer, donee, transferee, or heir before the business or trade undertaking is operated, conducted or pursued.

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

Section 2D. 05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,00.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

CHAPTER III – PERMIT AND REGULATORY

ARICLE A. MAYOR’S PERMIT FEE

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

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

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

[A] ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS AND COMPOUNDERS OR LIQUORS, DISTILLED SPIRITS AND WINES OR MANUFACTURERS OF ANY ARTICLE OF COMMERCE OR WHATEVER OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE THE PERMIT SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

<u>WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IS</u>		<u>AMOUNT OF TAX PER ANNUM</u>
Less than P300.00		
	P	96.50
P 301 or more but less than	P 500	155.00
501 or more but less than	600	193.00
601 or more but less than	800	251.00
801 or more but less than	1,000	310.00
1,001 or more but less than	2,000	367.00
2,001 or more but less than	3,000	406.00
3,001 or more but less than	4,000	445.00
4,001 or more but less than	5,000	483.00
5,001 or more but less than	10,000	581.00
10,001 or more but less than	20,000	628.00
20,001 or more but less than	30,000	677.00
For every P10,000 in excess of	30,000	49.00

[B] ON WHOLESALERS, DISTRIBUTORS, OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

<u>IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:</u>	<u>PERMIT FEE PER ANNUM</u>
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Less than P300.00	P	96.00
P 301 or more but less than 701 or more but less than 901 or more but less than 1,201 or more but less than 1,701 or more but less than 2,001 or more but less than 5,001 or more but less than For every P5,000 in excess of P10,000	P 500.00 900.00 1,200.00 1,700.00 2,000.00 5,000.00 10,000.00	135.00 193.00 348.00 387.00 483.00 581.00 677.00 97.00

[C] ON EXPORTERS, MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2B. 02 (Item C), THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:	PERMIT FEE PER ANNUM
Less than P 300	P 96.00
P 301 or more but less than 501 or more but less than 601 or more but less than 801 or more but less than 1,001 or more but less than 2,001 or more but less than 3,001 or more but less than 4,001 or more but less than 5,001 or more but less than 10,001 or more but less than 20,001 or more but less than For every P10,000 in excess of P30,000	P 500 600 800 1,000 2,000 3,000 4,000 5,000 10,000 20,000 30,000 155.00 193.00 251.00 310.00 367.00 406.00 445.00 483.00 581.00 628.00 677.00 97.00

[D] ON WHOLESALERS, DISTRIBUTORS OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2B.02 (ITEM C) THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:	PERMIT FEE PER ANNUM
Less than P300.00	P 96.00

P	301 or more but less than	P	400	116.00
	401 or more but less than		500	135.00
	501 or more but less than		600	155.00
	601 or more but less than		700	173.00
	701 or more but less than		800	193.00
	801 or more but less than		900	212.00
	901 or more but less than		1,000	232.00
	1,001 or more but less than		1,300	251.00
	1,301 or more but less than		1,500	290.00
	1,501 or more but less than		2,000	329.00
	2,001 or more but less than		3,000	367.00
	3,001 or more but less than		4,000	406.00
	4,001 or more but less than		5,000	445.00
	5,001 or more but less than		10,000	483.00
	10,001 or more but less than		20,000	532.00
	20,001 or more but less than		30,000	581.00
	30,001 or more.			677.00
	for every 10,000 in excess of P40,000			97.00

[E] ON RETAILERS OF THE ESSENTIAL COMMODITIES
ENUMERATED UNDER SECTION 2B.OC (Item C), THE
ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE IN THE
FOLLOWING SCHEDULE:

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

PERMIT FEE
PER ANNUM

Less than P300.00

P 96.00

P	301 or more but less than	P	400	P	116.00
	401 or more but less than		500		135.00
	501 or more but less than		600		155.00
	601 or more but less than		700		173.00
	701 or more but less than		800		193.00
	801 or more but less than		900		212.00
	901 or more but less than		1,000		232.00
	1,001 or more but less than		1,300		251.00
	1,301 or more but less than		1,500		290.00
	1,501 or more but less than		2,000		329.00
	2,001 or more but less than		3,000		367.00
	3,001 or more but less than		4,000		406.00
	4,001 or more but less than		5,000		445.00
	5,001 or more but less than		10,000		483.00
	10,001 or more but less than		20,000		532.00
	20,001 or more but less than		30,000		581.00
	30,001 or more				677.00
	For every P10,000 in excess of P40,000				97.00

[F] ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS “ESSENTIAL COMMODITIES” THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:		PERMIT FEE PER ANNUM
Less than P300.00		P 96.00
P 301 or more but less than	P 500.00	135.00
501 or more but less than	700.00	193.00
701 or more but less than	900.00	290.00
901 or more but less than	1,200.00	348.00
1,201 or more but less than	1,700.00	387.00
1,701 or more but less than	2,000.00	484.00
2,001 or more but less than	5,000.00	581.00
5.001 or more but less than	10,000.00	677.00
For every P5,000 in excess of P10,000		97.00

[G] ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED TO THOSE ENUMERATED UNDER SECTION 2B.02 (Items “G” and “H”), THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:		PERMIT FEE PER ANNUM
Less than P 300		P 96.00
P 301 or more but less than	P 500	155.00
501 or more but less than	600	193.00
601 or more but less than	800	251.00
801 or more but less than	1,000	310.00
1,001 or more but less than	2,000	367.00
2,001 or more but less than	3,000	406.00
3,001 or more but less than	4,000	445.00
4,001 or more but less than	5,000	483.00
5,001 or more but less than	10,000	581.00
10,001 or more but less than	20,000	628.00
20,001 or more	30,000	677.50
For every P10,000 in excess of P30,000		97.00

[H] ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS, EDUCATIONAL PLAN

AGENCIES, HEALTH PLAN AGENCIES AND MEMORIAL OR
LIFE PLAN AGENCIES, THE ANNUAL PERMIT FEE SHALL BE
IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING <u>CALENDAR YEAR IS:</u>		<u>PERMIT FEE PER ANNUM</u>
Less than P500.00		P 193.00
P 501 or more but less than	P 1,000.00	290.00
1,001 or more but less than	1,500.00	387.00
1,501 or more but less than	3,000.00	484.00
3,501 or more but less than	5,000.00	581.00
5,001 or more but less than	10,000.00	628.00
10,001 or more but less than	20,000.00	677.00
For every P10,000 in excess of P20,000		97.00

[I] ON PEDDLERS ENGAGED IN THE SALE
OF ANY MERCHANDISE OR ARTICLE
OF COMMERCE P 50.00

[J] ON PRIVATELY OWNED PUBLIC MARKET

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING <u>CALENDAR YEAR IS:</u>		<u>PERMIT FEE PER ANNUM</u>
Less than P1,000.00		P 193.00
P 1,001 or more but less than	P 5,000.00	387.00
5,001 or more but less than	7,000.00	581.00
7,001 or more but less than	10,000.00	639.00
10,001 or more but less than	20,000.00	677.00
In excess of P20,000		97.00

[K] ON SUBDIVISION OPERATORS OR REAL ESTATE
DEVELOPERS

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING <u>CALENDAR YEAR IS:</u>		<u>PERMIT FEE PER ANNUM</u>
Less than P1,000.00		P 193.00
P 1,001 or more but less than	P 5,000.00	387.00
5,001 or more but less than	7,000.00	581.00

7,001 or more but less than	10,000.00	639.00
10,001 or more but less than	20,000.00	677.00
In excess of P20,000		97.00

[L] ON LESSORS OR REAL ESTATE INCLUDING APARTMENT-FOR-RENT

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS: PERMIT FEE PER ANNUM

Less than P 300.00		P 145.00
P 301 or more but less than	P 500	193.00
501 or more but less than	600	290.00
601 or more but less than	700	387.00
701 or more but less than	1,000	484.00
1,001 or more but less than	3,000	581.00
3,001 or more but less than	5,000	628.00
5,001 or more but less than	10,000	677.00
For every P5,000 in excess of P10,000		97.00

[M] ON PRIVATE CEMETERIES OR MEMORIAL PARKS - P 750.00

[N] ON OPERATORS OF BOARDING HOUSES P 750.00

[O] ON OPERATORS OF RICE, CORN OR COFFEEMILLS FOR-A- FEE:

1. Cone Type P 1,000.00
2. Semi-cone type 500.00

[P] ON OPERATORS OR AMUSEMENT PLACES INCLUDING BUT NOT LIMITED TO THOSE ENUMERATED UNDER SECTION 2B.02 (ITEM ‘Q’), THE ANNUAL PERMIT FEE SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS: PERMIT FEE PER ANNUM

Less than P 300.00		P 96.00
P 201 or more but less than	P 300	145.00
301 or more but less than	400	193.00
401 or more but less than	500	242.00
501 or more but less than	600	291.00

601 or more but less than	700	338.00
701 or more but less than	800	387.00
801 or more but less than	1,000	436.00
1,001 or more but less than	3,000	485.00
3,001 or more but less than	5,000	581.00
5,001 or more but less than	10,000	630.00
10,001 or more	20,000	677.00
For every P10,000 in excess of P20,000		97.00

[Q] ON OPERATORS OF THEATERS AND CINEMA HOUSES, VIDEO-MOVIE HOUSES UTILIZING BETA, VHS, JVC, LASER, DISC PLAYERS OR OTHER SIMILAR APPARATUS AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE, THE ANNUAL PERMIT SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:		PERMIT FEE PER ANNUM
Less than P500.00		P 193.00
P 501 or more but less than	P 1,000.00	291.00
1,001 or more but less than	3,000.00	387.00
3,001 or more but less than	5,000.00	485.00
5,001 or more but less than	10,000.00	581.00
10,001 or more but less than	20,000.00	677.00
For every P10,000 in excess of P20,000		97.00

[R] ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

Registration of Videoke machines	P 250.00 / unit
Family Home Computer	250.00 / unit
Game and watch device	250.00 / unit
Slot machine not classified as a gambling device	250.00 / unit

[S] ON CAFES, CAFETERIAS, ICECREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CAFETERIAS:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:		PERMIT FEE PER NNUM
Less than P 300.00		P 145.00
P 301 or more but less than	P 500	193.00
501 or more but less than	700	291.00

701 or more but less than	1,000	338.00
1,001 or more but less than	1,500	387.00
1,501 or more but less than	2,000	485.00
2,001 or more but less than	3,000	581.00
3,001 or more but less than	5,000	677.00
For every P2,000 in excess of P5,000		97.00

[T] ON RETAIL DEALERS OR RETAILERS IN LIQUOURS OR WINES
 WHETHER IMPORTED FROM OTHER COUNTRIES OR
 LOCALLY MANUFACTURED INCLUDING FERMENTED
 LIQUOURS (BEERS), “TUBA”, “BASI” AND OTHER DISTILLED
 SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:		PERMIT FEE PER ANNUM
Less than P100		P 93.00
P 101 or more but less than	P 200	291.00
201 or more but less than	500	387.00
501 or more but less than	1,000	485.00
1,001 or more but less than	2,000	581.00
For every 500 in excess of P 2,000		97.00

[U] ON RETAIL DEALERS OR RETAILERS OF MANUFACTURED
 TOBACCO OR SNUFF INCLUDING CIGARS OR CIGARETTES:

IF THE AMOUNT OF BUSINESS TAX PAID IN THE PRECEDING CALENDAR YEAR IS:		PERMIT FEE PER ANNUM
Less than P100		P 96.00
P 100 or more but less than	P 200	291.00
200 or more but less than	500	387.00
500 or more but less than	1,000	485.00
1,000 or more		581.00

[V] ON AGRI-BUSINESS ENTERPRISES:

Fishpond/fish pen/fish breeding ground/ Fish corral, per hectare or fraction thereof	P 200.00
Commercial piggery farms, poultry farms, Cattle ranch	P 300.00

[W] ON GOLF LINKS:

1. Less than Ten (10) holes P 300.00
2. Ten (10) or more holes (18 holes) P 500.00

[X] ON ALL OTHER SIMILAR BUSINESSES, TRADES, OR
COMMERCIAL UNDER TAKING NOT
HEREIN EXPRESSLY SPECIFIED P 500.00

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

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

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

Section 3A.04.Exemption. Countryside and Barangay Business Enterprises (CBBE) and Cooperative duly registered under RA 6810 and RA 6938, respectively, are exempted from the payment of the Mayor’s Permit fee prescribed in this Article.

Business enterprises certified by the Board of Investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, are not exempted from the payment of the fee prescribed in this Article. They are only exempted from the payment of business taxes are provided in Section 2B.10, Article B, Chapter II of this Revenue Code.

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

<u>If the business starts</u> <u>To operate within the:</u>	<u>Initial Permit Fee</u>
1 st quarter of the year	P 500.00
2 nd quarter of the year	400.00
3 rd quarter of the year	300.00
4 th quarter of the year	200.00

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

Section 3A.06. Administrative Provisions.

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

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

A Mayor's permit shall be refused to any person (1) who previously violated any ordinance or regulations governing permits granted; (2) whose business establishments or undertaking does not conform with zoning regulations and safety; (3) who has an unsettled tax obligation, debt or other liability to the government and (4) who is qualified under any provision of law or ordinance to establish, or operate the business being applied for.

b] Issuance of Permit, Contents of Permit. Upon approval of the application for a Mayor's permit, two copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of receipt for the payment of the Mayor's permit and official receipt issued by the Municipal Treasurer for the payment of 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 organization, i.e., whether the business is a sole proprietorship, corporation or partnership, location of the business, date of issue and expiration of the permit, and such other information as may be necessary.

The Municipal Mayor, shall upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of twenty-five (P25.00) pesos.

c] Posting of Payment. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or their duty authorized representative.

d] Duration of Permit. The Mayor's permit shall be granted for a period of not more than one (1) year and shall be expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

e] Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to this municipality, abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly conduct, criminals or women of ill repute, the Municipal Mayor, after investigation, may revoke the Mayor's permit. Such revocation shall operate to the fine and sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the Court for violation of any provision of this Code or ordinance governing the establishment and maintenance of business and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 3A.07. Fulfillment of Other Requirements. The issuance of a Mayor's Permit shall not exempt the licensee or permittee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code, laws and other ordinances of this municipality.

Section 3A.08. Rules and Regulations on Certain Establishments.

1] On Cafes, Cafeterias, Ice Cream and other Refreshment Parlors, Restaurants, Soda Fountain Bars, Carinderias, Panciterias and other food establishments. Operators of all establishments engaged in the preparation and selling of readily edible foods shall not employ any cook or food dispenser without a Food Handler's Certificate or appropriated health certificate from the Municipal Health Officer, renewable every year.

Establishments selling cooked and readily edible foods (fastfoods) shall have them adequately covered and protected from dust, flies

and other insects and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.

2] On Sauna Bath, Massage Parlors, Barber Shops, Beauty Shops and similar establishments. The aforementioned establishments shall not be allowed to operate with masseurs/masseuse, barbers or beauticians not having secured the corresponding medical certificate from the Municipal Health Officer.

3] On Funeral Parlors. Funeral parlors, rendering embalming services shall not be allowed to operate without employing an embalmer duly licensed or authorized by the Department of Health.

4] On Hotels, Motels, Lodging Houses and similar establishments. No permit shall be issued to operators of hotels, motels, lodging houses without the same being inspected by the Municipal Health Officer. Fire Safety Inspector and Building Inspector or their duly authorized representative. Said establishments shall keep a registry of its guests, patrons, lodgers, customers or boarders as the case may be, which shall open to inspection by the Mayor or his authorized representative.

Section 3A.09. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five (P2,500.00) Pesos or imprisonment of not less One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE B. ADMINISTRATIVE REQUIREMENTS

Section 3B.01. Requirements for a Mayor's Permit. Application for a Mayor's Permit shall be accompanied by the following:

- 1] For a newly-started business:
 - a) Location sketch of the new business.
 - b) Amount of paid-up capital of the business as shown in the Article of Incorporations, if a corporation or partnership; or a Sworn Statement of the capital investment by the owner or operator, if sole proprietorship.
 - c) Certificate attesting to the tax or fee exemption, if the business is exempted from the payment of a tax or fee.
 - d) Certification from the Officer-In-Charge of zoning that the location of the new business is in accordance with zoning rules and regulations.
 - e) Tax clearance showing that the operator has paid all his tax obligations in this municipality.

- f) Two (2) passport-size pictures of the operators. In the case of partnership, the picture of its President or General Manager.
- g) Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.
- h) Barangay Business Clearance

2] For renewal of existing business permit.

- a) Previous year's Mayor's Permit
- b) Two (2) Xerox copies of the annual or quarterly tax receipts.
- c) Two (2) Xerox copies of the receipts for the payment of all the required regulatory fees in this municipality.
- d) Certificate of exemption from the payment of the regulatory fees, if so exempted.
- e) Sworn Statement of the capital investment, gross receipts or sales for the preceding calendar year.
- f) Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.
- g) Barangay Business Clearance

ARTICLE C. CART OR SLEDGE REGISTRATION FEE

Section 3C.01. Imposition of Fee – There shall be collected a registration fee of One Hundred (P100.00) Pesos per annum for each animal drawn cart or sledge used in the municipality which shall be registered with the Office of the Municipal Mayor.

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

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

Section 3C.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the direction of the Court.

ARTICLE D. PERMIT ON CARETELAS OR CALESA

Section 3D.01. Imposition of Fee. There shall be collected a permit fee of One Hundred Fifty (P150.00) Pesos per annum for each calesa or caretela in the Municipality.

Section 3D.02. Time and Manner of Payment. The fee imposed herein shall be due and payable upon application for a Mayor's permit within the first twenty (20) days of January after acquisition.

Section 3D.03. Administrative Provision. The Office of the Mayor shall keep a register of all calesas and caretelas which shall contain among others, the name and address of the owner and number of the registration plate.

Section 3D.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE E. PUSH CART REGISTRATION FEE

Section 3E.01. Imposition of Fee. There shall be collected a registration fee of One Hundred Fifty (P150.00) Pesos including license plate, per annum for each 3 or 4-wheeled push cart used in the municipality which shall be registered with the Office of the Mayor.

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

Section 3E.03. Administrative Provisions. The Office of the Mayor shall keep a register of all push carts which set forth, among others, the name and address of the owner.

Section 3E.04. Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE F. PERMIT FEE ON PARADES

Section 3F.01. Imposition of Fee. There shall be collected a permit fee of Two Hundred (P200.00) Pesos per day on every circus or menagerie parade or other parades using banners, floats or musical instruments held in this municipality.

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

Section 3F.03. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for a permit to the Municipal Mayor.

Section 3F.04. Administrative Provisions. Any person who shall hold a parade within this municipality shall first obtain a permit from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall set forth, the name and address of the applicant, the description of the activity, the places where the same will be conducted and such other pertinent information or data as maybe required.

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

ARTICLE G. LARGE CATTLE REGISTRATION AND TRANSFER FEES

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

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

- | | |
|--------------------------------------|-----------|
| a) For each certificate of ownership | - P200.00 |
| b) For each certificate of transfer | - 250.00 |
| c) Registration of private brand | - 500.00 |
| d) Branding fee (service) | - 100.00 |

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

Section 3G.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 3G.04. Administrative Provisions:

- a) The owner of a two (2) year old cattle is hereby required to register the said cattle with the Office of the Municipal Treasurer. All branded and counter branded animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class, color, sex, brand and other identifying marks of the cattle.
- b) The transfer of large cattle, regardless of age, shall likewise be registered with the Municipal Treasurer. The entry in the registry book shall set forth among others, the name and residence of the owners and purchasers, the consideration of purchased price of the animal for sale or transfer, the class, sex, age, brand and other identifying marks of the animals and a reference by number of the original certificate of ownership, with the name of the municipality which issued it.

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

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

ARTICLE H. FIRE SAFETY INSPECTION FEE

Section 3H.01. Imposition of Fee. There shall be collected from operators of business establishments in this municipality an annual fire safety inspection fee prescribed hereunder:

On gasoline stations and similar establishments	- P1,000.00/annum
On factories or warehouses of combustible or Explosive materials	- P500.00/annum
On sari-sari stores and other similar establishments storing combustible, flammable or explosive materials	- P500.00/annum
On all other establishments not storing combustible, flammable or explosive materials	- P200.00/annum

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

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

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

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

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

ARTICLE I. LICENSE FEE ON DOGS

Section 3I.01. Imposition of Fee. Every person who owns or keeps any dog over three (3) months of age shall obtain a license therefor and pay to the Municipal Treasurer a license fee of Twenty (P20.00) Pesos per annum.

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

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

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

Section 3I.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE J. PERMIT FOR GAFFERS, REFEREES, BETTAKER, BET MANAGER, PIT MANAGER AND PROMOTER

Section 3J.01. Definition. When used in this Article, the term:

- a) Pit Manager refers to a person who professionally, regularly and habitually manages a cockpit and cockfights himself.
- b) Referee (Sentenciador) refers to a person who watches and oversees the progress of the cockfights and decides its result by announcing the winner or declaring a draw (or no contest game).
- c) Bet Manager (Kasador) refers to a person who calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes winning bets to winners and deducting a certain commission.

- d) Bettaker (Kristo) refers to a person who participates in cockfights and with the use of money or other thing of value, bets with other before or through otherbettakers and wins or loses his bets depending upon the result of the cockfight as announced, by the referee or sentenciador.
- e) Gaffer (Mananari) refers to a person knowledgeable in the technique of arming fighting cocks with gaff or gaffs on either or both cockfight.
- f) Handler (Soltador) refers to a person who personally takes physical custody and control inside the arena of a pitted gamecock and who actually releases the same for actual fight and combat in a cockfight.
- g) Promoter refers to a person licensed by the Philippine Gamefowl Commission, as such, who is engaged in the convening, holding and the celebration of specially programmed and arranged cockfighting like local and international derbies, or competitors, special mains or matched set to or encounters, pintakasi and ordinary cockfights.
- h) Gamecock refers to domesticated fowls, whether imported or locally breed, as well as a native fighting cock indigenous to the country, specially breed, trained and conditioned for actual cockfighting or for propagation and breeding purposes for eventual use in cockfights.
- i) Cocker (Aficionado) refers to a person who participates and bets in cockfighting as a sport, amusement, recreation or form or relaxation.

Section 3J.02. Imposition of Fee. For the issuance of Mayor’s Permit, there shall be collected an annual fee of:

- a) One Thousand Three Hundred (P1,300.00) Pesos – Promoter
- b) Six Hundred Fifty (P650.00) Pesos – Pit Manager
- c) Two Hundred Sixty (P260.00) Pesos – Referee
- d) Two Hundred Sixty (P260.00) Pesos – Bet Manager
- e) One Hundred Thirty (P130.00) Pesos – Bet taker
- f) One Hundred Thirty (P130.00) Pesos – Gaffer

Section 3J.03. Time and Manner of Payment. The Mayor’s Permit fee shall be paid to the Municipal Treasurer before the gaffer, referees, bet taker or promoter participates in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the permit on the birth month of remittee.

Section 3J.04. Administrative Provision. Only licensed referees and bet takers shall officiate in cockfight held in this municipality. No operator or owner of a cockfight shall allow any gaffer, referee, bet taker, pit manager or promoter inside the cockpit who has not secured and paid the Mayor’s Permit fee as herein required.

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

Section 3J.06. Applicability Clause. The provisions of PD 499, otherwise known as “The Cockfighting Law of 1974, and such other pertinent laws shall apply to all matters regarding the operation of cockpit and the holding of cockfights in this municipality.

ARTICLE K. POUNDAGE FEE ON IMPOUNDING OF ASTRAY ANIMALS

Section 3K.01. Definition. When used in this Article, the term:

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

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

- a) Large cattle - P1,000.00
- b) Goat and pig - 500.00
- c) Dog - 100.00

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

Section 3K.04. Administrative Provisions. For purposes of this Article, the Station Commander, PNP or his deputies are authorized to apprehend and impound astray animals in the municipal corrals or place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animals in the Municipal Hall and inform the Mayor accordingly.

Impounded animals not claimed within ten (10) days after the date of impounding shall be sold at public auction in accordance with the generally accepted procedures.

ARTICLE L. PERMIT FEE ON STORAGE OF FLAMMABLE,
COMBUSTIBLE OR EXPLOSIVE SUBSTANCES.

Section 3L.01. Imposition of Fee. There shall be collected from every person storing flammable, combustible or explosive substances the following permit fee:

- a) Storage of gasoline, naptha, diesel fuel
and similar products:

Less than 1,000 liters	- P200.00/annum
1,000 liters to 5,000 liters	- 400.00/annum
More than 5,000 liters	- 1,000.00/annum

- b) Storage of other flammable, combustible
or Explosive substances:

Less than 1,000 kilograms	- P200.00/annum
More than 1,000 kilograms	- 400.00/annum

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

Section 3L.03. Administrative Provisions:

- 1) No person shall store or keep at his place of business or elsewhere in this municipality any flammable, combustible or explosive substances without first securing a permit therefor from the Mayor thru the Chief of the Fire Station, Bureau of Fire Protection. Gasoline, diesel fuel or naptha not exceeding the quantity of One Hundred (100) liters kept in the tank of motor vehicles or other mechanical engines shall be exempt from the permit fee herein imposed.
- 2) The Chief of the Fire Station, BFP, shall promulgate the necessary rules and regulations for the proper storing of said materials or substances taking into consideration the provisions of PD 1185 (Fire Code of the Philippines) and its implementing rules and regulations.

Section 3L.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE M. REGISTRATION AND PERMIT FEE ON
BICYCLE OR PEDALLED TRICYCLE

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

Registration fee per bicycle	- P50.00
Permit or License fee, per bicycle	- 10.00
Registration fee per pedaled tricycle	- 60.00
Permit or License fee, per pedaled tricycle	- 25.00

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

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

Section 3M.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE N. PERMIT FEE ON CATTLE, PIG
OR CHICKEN PEN OR CORRAL

Section 3N.01. Imposition of Fee. There shall be collected a fee of One Hundred (P100.00) Pesos for every permit to construct a cattle, pig or chicken pen or corral.

Section 3N.01. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for permit with the Office of the Municipal Mayor.

Section 3N.03. Administrative Provisions. Before an application for a permit is acted upon, the Mayor or his duly authorized representative shall inspect the premises where the pen shall be constructed to determine whether the site and construction of the pen or corral conform to existing laws, rules and regulations and require presentation of the receipt or payment of the fee imposed in this Article.

Section 3N.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

ARTICLE O. PERMIT FEE ON FILM-MAKING

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

- A. Permit fee for location filming - P1,550.00
- B. Additional regulatory fees:
 - 1) For filming of movies or motion pictures
for commercial purposes, per film - 775.00
 - 2) For filming of movies or motion pictures
Considered as a documentary film - 310.00
 - 3) For every location or place of shooting the film - 155.00

Section 3O.02. Administrative Provisions. The person in charge of the location/filming shall first secure a Mayor’s Permit before undertaking the aforesaid activity by filing an application for that purpose and stating therein the title of the movie or motion pictures whether the film is intended for commercial purpose or a documentary film, the number of sites, locations or places where the film would be shot and such other necessary information.

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

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

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

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

ARTICLE P. PERMIT FEE ON AGRICULTURAL MACHINERY
AND OTHER HEAVY EQUIPMENT

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

- | | |
|---|-----------------|
| a) Tractors | - P465.00/annum |
| b) Bulldozers | - 465.00/annum |
| c) Forklifts | - 465.00/annum |
| d) Graders | - 465.00/annum |
| e) Other agricultural machinery or heavy equipment not enumerated above | - 155.00/annum |

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

Section 3P.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 the name and address of the owner.

Section 3P.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE Q. FEE FOR REGISTRATION OF RELIGIOUS, CIVIC,
SOCIAL AND/OR SPORTS ORGANIZATIONS, CLUBS,
ASSOCIATIONS OR FRATERNITIES

Section 3Q.01. Imposition of Fee. There shall be collected an annual registration fee of Five Hundred Pesos (P500.00) for every religious, civic, social and/or sports organizations, clubs, associations, federation or fraternities organized and/or operating in this municipality for purposes not contrary to laws, rules and regulations.

Section 3Q.02. Time of Payment. The fee shall be paid to the Municipal Treasurer within twenty (20) days of January every year before a certificate of registration is issued by the Mayor or his duly authorized representative.

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

Section 3Q.04. Administrative Provisions:

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

Section 3Q.05. Exemptions. Political organizations including the Katipunang Kabataan, Sangguniang Kabataan, Pederasyon ng mga Sangguniang Kabataan, Liga ng mga Barangay and Barangay Brigades are exempted from the provisions of this article.

Section 3Q.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE R. SPECIAL MAYOR'S PERMIT

Section 3R.01. Permit to Hold Benefits. Religious, civic, social and/or sports organizations, clubs, associations, federations or fraternities desiring to hold benefit shows, balls, programs, exhibitions, contest, bingo socials and other kinds of fund raising activities may be issued a Special Mayor's Permit *free of charge, provided* that the said organization is duly registered with the Office of the Mayor, that the proceeds of which shall ensure or benefit the welfare of the general public; that it shall not, in any manner, violate any existing ordinances, rules and regulations, especially those on traffic and pedestrian hazards, and *provided further* that a permit therefor shall first be secured from the Department of Social Welfare and Development (DSWD) authorizing the holding of such activities.

Section 3R.02. Exemption. Only fund-raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempted from securing a permit from any national or local office or agency as per Section 391, paragraph 11 of RA 6170 and Article 101 paragraph 11 of its implementing rules and regulations. *Provided*, that no fund-raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election, recall, referendum, or plebiscite and *provided finally*, that said fund-raising activities shall comply with national policy standards and regulations on morals, health and safety of the persons participating therein. The Sangguniang Barangay, through the Punong Barangay, shall render a

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

Section 3R.03. Administrative Provisions. Except for the Barangay Council, it shall be unlawful for any person, private or juridical, to hold benefit shows, programs, contest and other fund raising activities without the corresponding permit from the Mayor.

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

ARTICLE S. FEES FOR THE SEALING AND LICENSING OF WEIGHTS AND MEASURES

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

a) For sealing linear metric measure of:

Not over three (3) meters	- P30.00
Over three (3) meters	- 77.00

b) For sealing metric measures with a capacity of:

Not over ten (10) liters	- P30.00
Over ten (10) liters	- 77.00

c) For sealing metric instrument of weights with a capacity of:

Less than thirty (30) kilograms	- P 30.00
Thirty (30) kilograms but not more than fifty (50) kilograms	- P 77.00
Fifty (50) kilograms but not more than one hundred (100) kilograms	- P116.00
One Hundred (100) kilograms but not more than five Hundred (500) kilograms	- P155.00
Five Hundred (500) kilograms but not more than one Thousand (1,000) kilograms	- P194.00
One Thousand (1,000) kilograms or more	- P233.00

For an apothecary balance or other balance of precision, the fee shall be double the rates prescribed above.

For each scale or balance, a complete set of weights for use therewith shall be sealed free of charge. However, for each extra weight, the charge shall be One Peso (P1.00).

- Section 3S.02. Exemption. All instrument of weights and measures used in government work or maintained for public use by the national, provincial, municipal or barangay government shall be tested and sealed free of charge.
- Section 3S.03. Time of Payment. The fee levied in this Article shall be paid to the Municipal Treasurer when the weights are sealed, before their use and thereafter, on or before the anniversary date.
- Section 3S.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.
- Section 3S.05. Place of Payment. The fees shall be paid in the municipality where the person using the instrument of weight or measure is conducting the business. A peddler or itinerant vendor using only one instrument of weight or measure shall pay the fees in the municipality where he resides.
- Section 3S.06. Accrual of Proceeds. The proceeds of the fees as well as surcharges, interest, and fines collected in connection with the Article shall accrue to the municipality where the fees was collected.
- Section 3S.07. Form and Duration of License for Use of Weights and Measures. The official receipts for the fee charged 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 which renders the weight or measures inaccurate occurs within the period. When a license is renewed, the same shall expire on the same day and month of the year following its original issuance. Such license shall be preserve by the owner and together with the weight or measure covered by the license, shall be exhibited upon demand by the Provincial Treasurer or his deputies.
- Section 3S.08. Secondary Standards Preserved by Municipal Treasurers, Comparison Thereof with the Fundamental Standards. The Municipal Treasurers shall keep full sets of secondary standards in their offices for the use in the testing of weights and measures. The secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. It the variation is of sufficient magnitude to impair the utility of the instrument it shall be destroyed in the National Institute of Science and Technology.

- Section 3S.09. Destruction of Defective Instrument of Weights or Measures. Any defective instrument of weights or measures shall be destroyed by the Municipal Treasurer or any of his authorized deputies if its defect is such that it cannot readily and securely be repaired.
- Section 3S.10. Inspectors of Weights and Measures. The Municipal Treasurer or his authorized representatives shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by the deputies of the Municipal Treasurer, they shall report on the condition of the instruments in the territory assigned to them to the Municipal Treasurer. It shall be their duty to secure evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing of weights and measures. Evidence so secured by them shall be presented forthwith to the Municipal Treasurer and to the proper prosecuting officer.
- Section 3S.11. Dealer's Permit to Keep Unsealed Weights and Measures. Upon obtaining written permission from the Municipal Treasurer or his deputies, any dealer may keep unsealed instruments of weights or measures in stock for sale until sold or used.
- Section 3S.12. Fraudulent Practices Relative to Weights and Measures. Any person other than an official sealer of weights and measures who places an official tax or seal upon any instrument of weight and measure, or attaches it thereto; or who fraudulently imitates any work, stamp, brand, tag or other characteristic sign used to indicate that weight or measure has been officially sealed, or who alters in any way the certificate or license issued by the sealer as an acknowledgement that the weight or measure mentioned therein has been duly sealed or who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate or license, or any dye for printing or making stamps, tags, certificates or licenses which is an imitation of or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article, or who alters the written or printed figures or letters on any stamp, tag, certificate, or license used or issued; or who has in his possession any such false counterfeit, restored, or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in the payment of fees or charges imposed in this Article, or who procures the commission of any such offense by another, shall for such offense be fined not less than Two Hundred Pesos (P200.00) nor more than One Thousand Pesos (P1,000.00) or imprisonment of not less than One (1) month nor more than Six (6) months, or both.
- Section 3S.13. Unlawful Possession or Use of Instrument Not Sealed Before Using and Not Sealed Within Twelve Months. Any person making a practice of buying or selling goods by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not

been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding Five Hundred Pesos (P500.00) or by imprisonment for not exceeding Six (6) months, or both, but if such scale, balance, weight or measure so used had been officially affixed thereof remains intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights or measures, be sealed and the owner, possessor or user of the same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

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

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

Section 3S.15. Compromise Power. Before a case is filed in Court for an offense which does not involve fraud, the Municipal Treasurer is hereby authorized to settle such an offense upon payment of a compromise penalty of not less than Two Hundred Pesos (P200.00) Pesos or more than Five Hundred Pesos (P500.00).

Section 3S.16. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE T. PERMIT ON HAULING AND TRUCKING SERVICES

Section 3T.01. Imposition of Fee. There shall be collected from every person engaged in the business of hauling and trucking services operating within the

municipality, a permit fee of Two Hundred Fifty Pesos (P250.00) per truck, per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this municipality.

Section 3T.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for a Mayor’s Permit to operate hauling or trucking services in this municipality. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year, in case of renewal thereof.

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

Section 3T.04. Administrative Provisions:

- 1) The Mayor’s Permit shall be issued only to the applicant after payment of the required fee.
- 2) The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.
- 3) Haulers shall also observe carefully the proper loading of logs, sugar cane, cattle, swine, fowl and other kinds of cargoes, that same are securely tied or properly covered.
- 4) The Mayor’s Permit shall be carried at all times while engaged in hauling activities in this municipality and shall be presented to the authorities concerned upon the latter’s demand.

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

ARTICLE U. PERMIT ON OPERATION OF BUSINESS RENDERING
OR OFFERING TO RENDER “TRANSPORT
SERVICES FOR A FEE”

Section 3U.01. Imposition of Fee. There shall be collected from operators of business rendering or offering to render “transport services for a fee” an annual permit fee based on the number of vehicles being used, as indicated below:

- 1) Operation of a “tricycle for hire” business
per unit of tricycle - P100.00
- 2) Operation of “jeepney or AUV for hire
business, per unit of vehicle - 200.00
- 3) Operation of “truck or wagon for hire”
business, per unit of vehicle - 300.00

- 4) Operation of “car for hire” business,
per car - 200.00
- 5) Operation of a motor “bicycle for hire”
Business, per motor bicycle - 50.00

Section 3U.02. Time and Manner of Payment. The permit fee imposed herein shall be due and payable upon application for a Mayor’s Permit and within the first twenty (20) days of January of each year, in case of renewal thereof.

Section 3U.03. Surcharge of Late Payment. Failure to pay the fee imposed in this Article with the time required shall subject the taxpayer to a surcharge to be paid at the same time and in the same manner as the original amount of fee due.

Section 3U.04. Exemption from Payment of Business Tax. Except for the “regulatory fee imposed herein, NO other kind of tax (including business tax) for the operation of the motor vehicles being used shall be collected from operators of such kind of business undertaking.

Section 3U.05. Exemption of Other Transport Vehicle. Transport vehicles being utilized as a component of duly established business enterprise and not being offered for hire including those being used primarily for private purposes are exempted from the provisions of this Article. Also exempted are operators of passenger buses, jeepneys, or AUVs which have been granted a “Certificate of Public Convenience” by the Land Transportation Franchising and Regulatory Board (LTFRB) to operate in this municipality or whose vehicle merely passes thru this municipality.

Section 3U.06. Administrative Provisions:

- 1) No permit to operate any business of rendering or offering to render transport-service-for-a-fee shall be issued unless the motor vehicle except motorized tricycle, being used or to be used, has been duly registered with the LTO, DOTC.
- 2) A numbered plate, metal or otherwise, shall be provided by the Office of the Municipal Treasurer to be paid at cost by the applicant.
- 3) The Chief, Business Permits, Licensing and Inspection Division, Office of the Mayor shall keep a registry of all the transport vehicle being issued a numbered plate such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

Section 3U.07. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE V. FEE FOR REGISTRATION OF
MOTORIZED TRICYCLE

Section 3V.01. Imposition of Fee. There shall be collected an annual registration fee for every motorized tricycle in this municipality in the amount indicated hereunder:

Motorized tricycle for private use	- P150.00/annum
Motorized tricycle for hire	- 300.00/annum

Section 3V.02. Time and Manner of Payment. The registration fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For motorized tricycles acquired after the first twenty (20) days of January, the registration fee shall be paid without penalty within the first twenty (20) days following its acquisition.

Section 3V.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original amount of fee due.

Section 3V.04. Administrative Provisions. A metal plate or sticker with a corresponding registry number shall be provided by the Office of the Treasurer for every motorized tricycle registered to be paid at cost by the owner. The Municipal Treasurer shall keep a registry of all motorized tricycle which shall include information such as: its make and brand, the name and address of the owner, the number of the plate or sticker and such other information that may be necessary. A list of all registered tricycles shall be submitted to the Municipal Treasurer, to the Business Permits, Licensing and Inspection Division, Office of the Mayor, copy furnished the Roxas Municipal Police Station.

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

ARTICLE W. OCCUPATION OR CALLING FEE

Section 3W.01. Imposition of Fee. There is hereby levied an annual “occupation or calling fee” on all individuals engaged in the exercise or practice of their occupation or calling in the amount prescribed including, but not limited to the following:

Group A – Two Hundred (P200.00) Pesos.

Agricultural foresters
 Automotive mechanics, unless he is a mechanical engineer who has paid his "Professional Tax"
 Computer Technicians
 Electricians, unless he is an electrical engineer who has paid his "professional tax"
 Electronics technicians (Radio, TV, Audio)
 Hospitality girls, entertainers, hostesses, taxidancers
 Insurance adjusters, consultants or agents
 Interior Decorator (professional)
 Professional Embalmers (authorized by DOH)
 Professional singers, radio broadcasters, announcers, disc jockeys
 Professional tailors, haberdasher, couturier, modiste, fashion designer and the like
 Professors, instructors or teachers in private institutions unless they are "professionals" who have paid their "professional tax"
 Psychic healers, Soothsayers, Seers
 Refrigeration and air-conditioning technicians
 Therapists, unless he is a registered nurse

Group B – Two Hundred (P200.00) Pesos

Accupuncturists
 Bakers (professional)
 Cattle auctioneers
 Chef or head cook
 Club managers
 Dance Instructors/instructress
 Dieticians, nutritionists
 Florists
 Heavy equipment operators
 Marine officers, unless he is a marine engineer who has paid his "professional tax"
 Master carpenters
 Master plumbers
 Professional beauticians, make-up artists
 Professional boxers
 Professional butchers
 Professional manicurists
 Professional masons, welders, pipefitters
 Professional masseurs/masseuse
 Professional security officers/guards
 Professional stevedores
 Professional waiters/waitresses
 Swimming instructors
 Telegraph operators
 Telephone operators
 Typewriter repairman
 Watch repairman
 Other similar occupations or callings

Section 3W.02. Definitions. As used in this Article, the term:

- a) Calling – means one’s regular business, trade, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs and the like.
- b) Occupation – means one’s regular business or employment, or an activity which principally takes upon one’s time though and energies. It includes any calling, business, trade, profession or occupation.

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

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

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

Section 3W.06. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fees due.

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

- a) Any individual or corporation employing a person required under this Article to pay a privilege fee on occupation or calling shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year.
- b) Any person subject to the fee imposed in this Article shall write or print in the deeds, receipts, reports and other important documents the number of the official receipt issued to him.

Section 3W.08. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of

not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE X. PERMIT ON CERTAIN ACTIVITIES

Section 3X.01. Issuance of Permits for Certain Unspecified Activities. The issuance of a permit for certain activities not specifically enumerated in this Code shall be governed by the pertinent provisions of PD 771, PD 1096 and other existing laws, rules and regulations.

The national government thru its agencies concerned shall, by virtue of PD 1096 (National Building Code) and PD 1185 (Fire Code of the Philippines) issue the necessary permit as well as the collection of fees and/or charges for the following:

- 1) Signs, signboards and advertisements
- 2) Building permit
- 3) Sanitary/Plumbing permit
- 4) Electrical permit
- 5) Mechanical permit
- 6) Sidewalk construction permit
- 7) Sidewalk occupancy permit
- 8) Excavation permit
- 9) Inspection (plumbing, electrical and mechanical)
- 10) Line and grade establishment
- 11) Certificate of Occupancy
- 12) Other related matter covered by the provisions of PD 1096 and PD 1185

CHAPTER IV. SERVICE FEES

ARTICLE A. SECRETARY’S FEES

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

- 1) For every one hundred (100) words or fraction thereof, typewritten (not including the certificate and any notation P50.00
- 2) Where the copy to be furnished is in printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet 10.00
- 3) For each certificate of correctness (with seal of office) written on the copy or attached thereto 50.00
- 4) For certifying the official act of a municipal Judge or other juridical certificate, with seal 20.00
- 5) For certified copies of any paper, record, decree,

- | | |
|--|-------|
| judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each hundred (100) words | 50.00 |
| 6) Certified machine copy or any produced by copying machine, per page | 50.00 |
| 7) Photocopy, per page | 50.00 |

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

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

Section 4A.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE B. LOCAL CIVIL REGISTRY FEES

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

- | | |
|---|---------|
| a) Marriage Fees | |
| 1) Application fee | P150.00 |
| 2) License fee | 100.00 |
| 3) Solemnization fee | 100.00 |
| 4) Family planning/counseling fee
(including certificate | 50.00 |
| b) For registration of the following: | |
| 1) Court orders/decrees | 100.00 |
| 2) Naturalization | 500.00 |
| 3) Other Legal Instruments | 100.00 |
| 4) Delayed registration of: | |
| 4.a) Birth: | |
| 4.a.1) 0 – 1 year old exempted from penalty | |
| 4.a.2) 1 year old & above – penalty of P5.00/year
will be imposed | |
| 4.b) Death | 50.00 |
| 4.c) Marriages (reconstructed & delayed
Registration | 50.00 |

- 5) Out of town registration 100.00
- c) For certified copies of any document in
the register 50.00/3 copies
- d) Petitions (RA 9048, SB Resolution No. 2001)
 - 1) Filing fee for correction of clerical error 1,000.00
 - 2) Filing fee for change of first name 3,000.00
 - 3) Service fee for migrant petitioners 500.00
 - 4) Certificate of Finality 100.00
- e) Issuance of certifications/transcriptions of
registered documents 50.00
- f) Permit for cadaver disposition
 - 1) Burial permit fee 50.00
 - 2) Fee for exhumation of cadaver 200.00
 - 3) Fee for removal of cadaver 200.00
 - 4) Fee for the transfer of cadaver to other
place outside of this municipality 200.00
- 5) Fee for the interment of non-resident 100.00
- g) Endorsements/Advance copies of the following documents:
 - 1) Marriage/death/birth certificates 50.00
 - 2) Supplemental report 100.00
 - 3) Legitimation 100.00
- h) RA 9255
Affidavit to use the surname of the father 200.00
- i) LGU-BREQS (Processing Fee) 150.00
(Exemption for LGU-BREQS :
 - School/foundation with a minimum of 10 applicants per
application will be given a 50% discount.

Section 4B.02. Exemption. 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
- b) Burial permit of a pauper, per recommendation of the Municipal Mayor.

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

Section 4B.04. Administrative Provisions:

- 1) All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this municipality, thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counseling or seminar.
- 2) With the exception of marriage “articulo mortis” no marriage license shall be issued by the Local Civil Registrar unless the applicant could present required “certification” mentioned above.

ARTICLE C. POLICE CLEARANCE FEE

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

- a) For employment, scholarship, study grants - P 50.00
- b) For firearm permit application - P500.00

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

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

ARTICLE D. SERVICE FEE FOR HEALTH EXAMINATION

Section 4D.01 Imposition of Fee. There shall be collected from any person who is given a physical examination by the Municipal Health Officer, or his deputy, as required by existing ordinances, the following fees:

- a) A fee of One Hundred Pesos (P100.00) shall be collected for the issuance of a medical certificate.
- b) A fee of Twenty Pesos (P20.00) shall be collected for each copy or subsequent issuance of the initial medical certificate issued by the Municipal Health Officer.
- c) A fee of Fifty Pesos (P50.00) shall be collected for the issuance of certification for stool examination, smear test and similar services.
- d) For the issuance of medical, physical or health examination certificate to be used for any legal purposes, there shall be collected a fee of One Hundred Pesos (P100.00).
- e) A fee of Two Thousand Pesos (P2,000.00) shall be collected for the Post Mortem Examination result (autopsy).

Section 4D.02. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4D.03. Administrative Provisions:

- 1) Individuals engaged in an occupation or working in establishments, the nature or which occupation or business is in connection with the preparation of food or foodstuff, whether cooked or in raw form, are hereby required to undergo a physical examination annually.
- 2) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examination have been issued the necessary medical certificate.
- 3) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the names of the applicant, the date and the purpose for which the examination was made and other data that are important to be recorded.

Section 4D.04. Exemption. The fee imposed in this Article shall not be collected in the following cases:

- a) When a person is certified indigent by the Barangay Captain.
- b) When a person is a barangay official and all duly recognized barangay workers.

Section 4D.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE E. SANITARY INSPECTION FEE

Section 4E.01. Imposition of Fee. There shall be collected from operators of every business establishment in this municipality an annual sanitary inspection fee prescribed hereunder:

- a) On establishments engaged in the manufacture of food and essential commodities P 50.00
- b) On establishments rendering or offering to render services 150.00
- c) On banks and financial institution 200.00
- d) On retailers 100.00
- e) On wholesalers 200.00
- f) On all other establishments whose operation requires a Mayor’s Permit 50.00

Section 4E.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4E.03. Administrative Provisions:

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

Section 4E.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE F. HOUSING AND LAND UTILIZATION
REGULATORY FEE

Section 4F.01. Imposition of Fee. There shall be collected from owners or developers of every housing, commercial, industrial and agro-industrial projects, subdivision, cemeteries and memorial parks and other related special projects a regulatory fee prescribed hereunder:

- I. Zoning./Locational clearance
 - A. Single residential structure attached or detached:
 - 1. P100,000 and below - P200.00
 - 2. Over P100,000 to P200,000 - P400.00
 - 3. Over P200,000 - P500.00 +1/10 of 1%
in excess of P200,000
 - B. Apartments/Townhouses
 - 1. P500,000 and below - P1,000.00
 - 2. Over P500,000 to 2 Million - 1,500.00
 - 3. Over P2 Million - 2,500.00 + 1/10 of 1%
in excess of P2 Million
regardless of the number
of doors
 - C. Dormitories
 - 1. P2 Million and below - P2,500.00
 - 2. Over P2 Million - 2,500.00 + 1/10 of 1%
of cost in excess of P2M
regardless of the number
of doors

- D. Institutional – Project cost of which is:
1. Below P2 Million - P2,000.00
 2. Over P2 Million - 2,000.00 + 1/10 of 1%
of cost in excess of P2M
- E. Commercial, Industrial and Agro-Industrial Project cost of which is:
1. Below P100,000 - P1,000.00
 2. Over P100,000 – P500,000 - 1,500.00
 3. Over P500,000 – P1Million - 2,000.00
 4. Over P1M – P2 Million - 3,000.00
 5. Over P2 Million - 5,000.00 + 1/10 of 1%
of cost in excess of P2M
- F. Special Uses / Special Projects
(Gasoline station, cell sites, slaughter house, treatment plant, etc)
1. Below P2 Million - P5,000.00
 2. Over P2 Million - 5,000.00 + 1/10 of 1%
of cost in excess of P2M
- G. Alteration/Expansion (affected areas/cost only) same as original application

II. Subdivision and Condominium Projects (Under P.D. 957)

- A. Approval of Subdivision Plan (including town houses) P250/ha. or a fraction thereof
1. Preliminary Approval and Locational Clearance (PALC) / Preliminary Subdivision Development Plan (PSDP)
 - Inspection Fee - P 1,000/ha.
 2. Final Approval & Development Permit - P2,000/ha. regardless of density
 - Additional Fee on floor area of Houses and building sold with lot - P2/sq.m.
 - Inspection fee - 1,000/ha. regardless of Density

(Projects already inspected for PALC application may not be charged inspection fee)
 3. Alteration of Plan (affected areas only) - same as Final Approval and Development Permit
 4. Certificate of Registration Processing Fee - P2,000.00
 5. License to Sell - P150.00
 - Additional fee on floor area of Houses * building sold with lot - P10/sq. m.
 - Inspection fee - P1,000/ha. regardless of density
 6. Certificate of Completion
 - Certification Fee - P150.00

- Processing Fee - 2,000/has. regardless of density
- 7. Extension of time to develop - P350.00
 - Inspection fee (affected/ unfinished areas only - P1,000/ha. regardless of density
- B. Approval of Condominium Project
(Final Approval and Development Permit)
 1. Processing Fee
 - a) Land area - P5/sq. m.
 - b) No. of floors - P200/floor
 - c) Building areas - P4/sq. m.
 - Inspection fee - P12/sq. m. of GFA
 2. Alteration of Plan (affected areas only) - Same as final approval and development permit
 3. Conversion (affected areas only) - same as final approval and development permit
 4. Certificate of Registration
 - Processing Fee - P2,000.00
 5. License to Sell
 - a) Residential (saleable areas) - P12/sq. m.
 - b) Commercial/Office (saleable areas)- P25/sq. m.
 6. Extension of Time to Develop
 - Processing Fee - P350.00
 - Inspection Fee (affected/ unfinished areas only - P12/sq. m. of GFA
 7. Certificate of Completion
 - Certificate Fee - P150.00
 - Processing Fee - P12/sq.m. of GFA
- C. Projects under BP 220
 - A. Subdivision
 1. Preliminary Approval and Locational Clearance
 - a. Socialized housing - P75/ha.
 - b. Economic housing - P150/ha.
 - *Inspection fee:*
 - a. Socialized housing - P200/ha.
 - b. Economic housing - P500/ha.
 2. Final Approval and Development Permit
 - Processing Fee

- a. Socialized Housing - P500/ha.
 - b. Economic housing - 1,000/ha
 - Inspection Fee
 - a. Socialized housing - P200/ha.
 - b. Economic housing - 500/ha.
- (Projects already inspected for PALC application may not be charged inspection fee)
3. Alteration of Plan (affected areas only) – same as Final Approval and Development Permit)
 4. Building Permit (floor area of housing unit) - P5.00/sq. m.
 5. Certificate of Registration
 - Application Fee
 - a. Socialized housing - P350.00
 - b. Economic housing - 500.00
 6. License to Sell (per saleable lot)
 - a. Socialized housing - P20/lot
 - b. Economic housing - P50/lot

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

 - Inspection Fee
 - a. Socialized housing - P200/ha.
 - b. Economic housing - 500/ha.
 7. Extension of Time to Develop
 - Filing Fee
 - a. Socialized housing - P350.00
 - b. Economic housing - P350.00
 - Inspection fee (affected/unfinished areas only)
 - a. Socialized housing - P200/ha.
 - b. Economic housing - 500.00
 8. Certificate of Completion
 - Certificate fee
 - a. Socialized housing - P150.00
 - b. Economic housing - 150.00
 - Processing fee
 - a. Socialized housing - P200/ha.
 - b. Economic housing - P500/ha.
 9. Occupancy Permit - P2/sq. m.
 - Inspection Fee (saleable floor area of the housing unit)
 - a. Socialized housing - P5/sq. m.
 - b. Economic housing - 5/sq. m.

B. Condominium

1. Preliminary Approval and Locational Clearance – P500
2. Final Approval and Development Permit
 - a. Total land area - P5/sq. m.
 - b. Number of Floor - P100/floor
 - c. Building area - P2/sq. m. of GFA
 - Inspection Fee - P2/sq. m. of GFA
3. Alteration of plan (affected areas only) – Same as Final Approval and Development Permit
4. Certificate of Registration - P500.00
5. License to Sell - P5/sq. m.
6. Extension of Time to Develop
 - Inspection Fee (FA x P2 x % of remaining development cost - P2/sq. m. of saleable area
7. Certificate of Completion
 - Certificate Fee - P150
 - Processing Fee - P3/sq. m. of GFA

D. Approval of Industrial/Commercial Subdivision

1. Preliminary Approval and Locational Clearance - P300/ha.
 - Inspection Fee - P1,000/ha. regardless of location
2. Final Approval and Development Permit - P5,000/ha. regardless of location
(Projects already inspected for PALC application may not be charged inspection fee)
3. Alteration of Plan (affected areas only) - Same as Final Approval and Development Permit)
4. Certificate of Registration - P2,000.00
5. License to Sell - P2/sq. m. of the land area
 - Inspection Fee - P1,000/ha. regardless of location
6. Extension of Time to Develop - P350.00
 - Inspection fee (affected/unfinished areas only) – P1,000/ha.
7. Certificate of Completion
 - a. Industrial - P350/ha. regardless of location
 - b. Commercial - P500/ha. regardless of Location

E. Approval of Farmland Subdivision

1. Preliminary Approval and Locational Clearance – P200/ha.
 - Inspection Fee - P500/ha.
2. Final Approval and Development Permit – P1,000/ha.

- Inspection fee - P500/ha.
(Projects already inspected for PALC application may not be charged inspection fee).
 - 3. Alteration of plan (affected areas only) Same as Final Approval and Development Permit
 - 4. Certificate of Registration - P2,000
 - 5. License to Sell - P500/lot
 - Inspection Fee - P1,000/lot
 - 6. Extension of Time to Develop - P350
 - Inspection Fee (affected/unfinished areas only) – P1,000/ha.
 - 7. Certificate of Completion
 - Certificate Fee - P150
 - Processing Fee - P1,000/ha.
- F. Approval of Memorial Park/Cemetery Project/Columbarium
1. Preliminary Approval and Locational Clearance
 - a. Memorial Projects - P500/ha.
 - b. Cemeteries - P200/ha.
 - c. Columbarium - P2,500/ha.
 - Inspection fee
 - a. Memorial Projects - P1,000/ha.
 - b. Cemeteries - P500/ha.
 - c. Columbarium - P12/sq. m. of GFA
 2. Final Approval and Development Permit
 - a. Memorial Projects - P2/sq. m.
 - b. Cemeteries - P1/sq. m.
 - c. Columbarium - P200/floor
P4/sq. m. of GFA
P5/sq. m. of land area
 - Inspection Fee
(Projects already inspected for PALC application may not be charged inspection fee.)
 - a. Memorial Projects - P1,000/ha.
 - b. Cemeteries - P 500/ha.
 - c. Columbarium - P12/sq. m. of GFA
 3. Alteration fee (Same as Final Approval/Dev't. Permit)
 4. Certificate of Registration - P2,000
 5. License to Sell
 - a. Memorial Projects - P50/2.5 sq. m.
 - Apartment-type - P20/per unit
 - b. Cemeteries - P20/tomb
 - c. Columbarium - P50/vault
 - Inspection fee
 - a. Memorial Park - P1,000/ha.

b. Cemeteries	- P500/ha.
c. Columbarium	-
6. Extension of Time to Develop	- P350.00
• Inspection Fee (affected/unfinished areas only)	
a. Memorial Projects	- P1,000/ha.
b. Cemeteries	- P500/ha.
c. Columbarium	- P12/sq. m. of the Remaining GFA
7. Certificate of Completion	
• Certificate Fee	- P150
• Processing Fee	
a. Memorial Projects	- P1,000/ha.
b. Cemeteries	- P500/ha.
c. Columbarium	- P4/sq. m. of GFA
G. Other Transactions/Certifications	
A. Application/Request for:	
1. Advertisement approval	- P 500.00
2. Cancellation/Reduction of Performance Bond	- P2,000.00
3. Lifting of Suspended Licenses to Sell	- P2,000.00
4. Exemption from Cease & Desist Order	- P 150.00
5. Clearance to Mortgage	- P1,000.00
6. Lifting of Cease & Desist Order	- P2,000.00
7. Change of Name/Ownership	- P1,000.00
8. Voluntary Cancellation of CR/LS	- P1,000.00
9. Revalidation/Renewal of Permit (Condominium)	- 50% of assessed current Processing fees including Inspection fee
B. Other Certifications	
1. Zoning Certifications	- P500.00/ha.
2. Certification of Town Plan/Zoning Ordinance Approval	- P150.00
3. Certification of New Rights/Sales	- P150.00
4. Certificate of Registration (form)	- P150.00
5. License to Sell (form)	- P150.00
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	- P150.00
7. Others, to include:	
a. Availability to records/public request	- P200.00
b. Certificate of no records on file	- P200.00
c. Certification of with or without CR/LS	-P200.00
d. Certified Xerox copy of documents (report size)	
• Document of five (5) pages or less	- P 30.00
• Every additional page	- P 3.00
e. Photo copy of documents	- P 2.00

- H. Registration of Dealers/Brokers/Salesmen
 - A. Dealers - P500.00
 - B. Salesmen/Agent - P200.00
- I. Homeowner Associations
 - 1. Registration of HOA (Examination/Registration)
 - Articles of Incorporation - P650.00
 - By-Laws - P650.00
 - Books - P200.00
 - 2. Amendments:
 - Articles of Incorporation - P500.00
 - By-Laws - P500.00
 - 3. Dissolution of Homeowners Association - P500.00
 - 4. Certification of the new set of officers - P350.00
 - 5. Other Certifications - P150.00
 - 6. Inspection Fee (CMP Projects) - P500.00/ha.
- J. Legal Fees
 - A. Filing Fee - P1,000.00
 - B. Additional fee for claims (refund, damages, attorney's fees, etc):
 - 1. Not more than P20,000 - P 120.00
 - 2. More than P20,000 but less than P80,000 - P 400.00
 - 3. P80,000 or more but less than P100,000 - P 600.00
 - 4. P100,000 or more but less than P150,000 - P1,000.00
 - 5. For each P1,000 in excess of P150,000 - P 5.00
 - C. Petition for Review - P2,000.00
 - D. Pauper-litigants are exempted from payment of legal fees
 - 1. Those whose gross income is not more than P6,000 per month.
 - 2. Those who do not own real property.
 - E. Government agencies and its instrumentalities are exempted from paying legal fees.
 - F. Local government and government owned or controlled corporations with or without independent charters are not exempted from paying legal fees.
- K. Research/Service Fee (50% discount for students)
 - A. 1. Photocopy (maps: Subd./Condo. Plans; Presentation size) - P100.00
 - 2. Hard Copy from Diskettes (License to Sell data) - P30 1st 5 pages; P5/page in excess of 5
 - 3. Electronic File (License to Sell (Available Data) - P500/diskette; Additional P50 for rush jobs
 - 4. Electronic File (Land Use Maps available) - P10,000.00

5. Certified True Copy – Map
(Land Use Plan) - P100.00

- Section 4F.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.
- Section 4F.03. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE G. ASSESSOR’S ANNOTATION
AND CERTIFICATION FEE

- Section 4G.01 Imposition of Fee. There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessor.
- a) Certification of aggregate landholdings, no declared property, certification of no improvement P150.00
 - b) Certified true copy of tax declaration 100.00
 - c) Annotation of bail, amortization, mortgage or encumbrances 100.00
 - d) Certification of ownership and other certifications 100.00
 - e) Tax mapping fee 300.00
 - f) Research Fee 50.00/gra
 - g) Subdivision 100.00

- Section 4G.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.
- Section 4G.03. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE H. CLEARANCE OR CERTIFICATION FEE

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

- a) Certification/Clearance to be used in securing a driver’s license P75.00
- b) Certification/Clearance for purposes of entering a military service 75.00
- c) Certification/Clearance for purposes of securing passport or visa 100.00
- d) Certification/Clearance for purposes of transferring resident aliens 200.00
- e) Certification/Clearance for the purpose of securing or renewing a license to possess firearm 500.00
- f) Certification/Clearance for other purposes not mentioned above 75.00

Section 4H.02. Exemption. No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.

Section 4H.03. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request or before the request is granted.

Section 4H.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

CHAPTER V. MUNICIPAL CHARGES AND OTHER FEES

ARTICLE A. MARKET FEES

Section 5A.01. Definition. When used in this Article, the term:

- a) Public Market refers to any place, building or structures of any kind, designated as such by the Sangguniang Bayan.
- b) Market Premises refers to any space in the market compound, part of the market lot consisting of bare ground, not covered by market building, usually occupied by transient vendors especially during market days.
- c) Market Stall refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- d) Market Section refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.

The numbering, designation, classification or other form of identifying market section shall be the responsibility of the Office of the Mayor through the Market Superintendent, Market Master, Market Administrator or whoever is the officer in charge thereof.

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

A. RENTAL FEE ON MARKET PREMISES WITH STALLS

- 1) On stalls with booth constructed by the municipal government, per square meter or fraction thereof, per day or fraction thereof:

CLASS A stalls (Module V) P130.00/sq/m./month
CLASS B stalls (Dry Goods Section) 100.00/sq. m./month
CLASS C stalls 500.00/month/booth

- 2) On stalls with booth constructed by the lessee, per square meter or fraction thereof, per day or fraction thereof

B. RENTAL FEE ON TIANGGIAN STALLS P500.00/month/stall

C. RENTAL FEE ON TABLE SPACE:

- 1) Pork & meat of large cattle P20.00/1.5 m./day
2) Poultry meat 15.00/1.5 m./day
3) Fish & other seafoods - 10.00/1.5 m./day
4) Vegetable section 75.00/month/table or
50.00/sq.m.

D. MARKET ENTRANCE FEE:

Fish and other sea foods:

- 1) Fresh fish or seafoods:
- a) First class fish of seafoods (tanigue, prawn crabs, shrimps, lobsters per kilogram. P 2.00
b) Second class fish or seafoods per kilogram 1.00
- 2) Dried, salted or smoked fish or fish preserved by other means:
- Per kilogram, when applicable 1.00
Per kerosene can, when applicable 5.00
Per pot, when applicable 2.00
Per sack, when applicable 20.00
Per standard wooden box (kahon ng tuyoy) 10.00

For purposes of this Section, the Officer-in-Charge of the market administration shall issue the necessary rules and regulations including the classification of fishes and other seafoods. Such rules and regulations

issued by him shall be in force and effect unless rescinded, modified or revoked by the Municipal Mayor.

3) Fruits and Vegetables

- a) Banana, kaing or sack
 - Saba P10.00
 - Lakatan or Latundan 15.00
- b) Indian Mango, per sack 2.00
- c) Mango, per kaing big 15.00
- d) Mango, per daing, small 10.00
- e) Garlic, per sack 15.00
- f) Mango, per sack 10.00
- g) Peanut, per sack with shell 30.00
- h) Peanut, per sack without shell 50.00
- i) Corn, per sack fresh 10.00
- j) Sweet potato, per sack. 15.00
- k) Cassava, per sack 15.00
- l) Ampalaya, per sack 15.00
- m) Pineapple, watermelon and melon, per sack 10.00
- n) Miscellaneous commodities, per sack 10.00
- o) Charcoal, per sack 5.00
- p) Onions 10.00/red bag

4) Miscellaneous Commodities

- a) For every sack of rice
 - NFA riceP 2.00
 - Commercial rice 3.00
- b) For every sack of coffee, soybeans (utaw)
 - peanuts, balatong, kibal and the like 50.00
- c) For every sack of salt 10.00
- d) For every sack of rice bran (ipa), trigo
 - palyat and the like 5.00
- e) For every sack of brown sugar 10.00
- f) For every head of chicken, duck, goose,
 - turkey and the like 2.00
- g) For every head of hogs 20.00
- h) For every head of piglets 10.00
- i) For every head of fighting cock 10.00
- j) For every head of goat/sheep 10.00
- k) For every piece of sawali (2m x 4m) 5.00
- l) For every one hundred (100) eggs of
 - chicken or duck 4.00
- m) For every jeepload of pots and jars 50.00
- n) For all other similar items not specified
 - above, the fee shall be equivalent to two percent (2%) of its selling or prevailing price

Section 5A.03. Time and Manner of Payment

- a) For Stalls. The fee for the rental of market stalls shall be paid to the Municipal Treasurer or his duly authorized representative within the first (20) days of each month. In case of new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.
- b) For occupancy of market premises. The fee for the occupancy of market premises shall be paid daily, in advance, before any commodity or merchandise is sold within market premises.
- c) For market entrance fee. The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods.

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

- a) The Municipal Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.
- b) A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes of this merchandise by wholesale to another vendor, the later shall purchase new tickets if he sells the same merchandise, even if such sale is done in the same place occupied by the previous vendor.
- c) The cash tickets issued shall be torn in half, one half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the Municipal Treasurer for counterchecking against his records of cash tickets issued by him for that day.

Section 5A.05. Surcharge for Late or Non-payment of Fees

- a) The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period shall pay a surcharge of twenty-five percent (25%) of the total rent due. Failure to pay the rental fee for three (3) consecutive months shall cause automatic cancellation of the contract of lease of stall without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.
- b) Any person occupying space in the market premises without first paying the fee imposed in this Article shall pay three (3) times as much as the regular rate for the space occupied.
- c) Any person occupying more space than what is duly leased to him shall pay double the regular rate for such extra space and any person who

fails to pay the monthly rent within the time fixed herein shall pay a penalty of twenty five percent (25%) of the rent due. The lease contract of any person found habitually incurring the foregoing violation shall be cancelled.

Section 5A.06. Adjudication of Stall

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

“ NOTICE “

Notice is hereby given that Stall/Booth No. _____ Building of Pavilion No. ____ of the _____ Market is vacant (or will be vacated) on _____, 20____. Any person, 21 years of age shall file an application therefor on the prescribed form, copies may be obtained from the office of the Municipal Treasurer during office hours and before 12:00 o'clock noon of _____, 20____. In case there are more than one applicant, the award of the lease of the vacant stall/booth shall be determined through drawing of lots to be conducted on _____, 20____ at 12 o'clock noon at the Office of the Municipal Mayor, by the Committee. This stall/booth is located in the _____ Section and is intended for the sale of _____.

Municipal Treasurer

- c) Application for Lease
 - 1) The applicant shall be under oath. It shall be submitted to the Office of the Municipal Mayor by the applicant either in person or through his/her attorney.
 - 2) It shall be the duty of the Municipal Treasurer to keep a registry book showing the names and addresses of all applicants for vacant stalls or booths, the number and description of the stall/booth

applied for by them and the date and hour of the receipt by the Treasurer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof. The application shall be substantially in the following form:

APPLICATION TO LEASE MARKET STALL

(Address)

(Date)

The Municipal Mayor
Municipality of Roxas
Province of Oriental Mindoro

Sir :

I hereby apply under the following contract for the lease of Stall No. _____ of the market. I am _____, of age, citizen of the _____ and residing at _____.

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

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

Very respectfully yours,

(Applicant)

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

(Applicant)
TIN _____

SUBSCRIBED AND SWORN to before me in the Municipality of Roxas, Oriental Mindoro, Philippines this _____ day of _____, 20____, applicant/affiant exhibiting to me his/her Community Tax Certificate No. _____ issued on _____ at _____, Philippines.

(Official Title)

- 3) Applicants who are Filipino citizen shall have preference in the lease of market stalls. If on the last day set for filing applicants there is no application from a Filipino citizen, the posting of the notice of vacancy prescribed above shall be reported for another ten-day period. If after the expiration of the period there is still no Filipino applicant, the stall affected may be leased to any alien applicants who filed his application first. If there are several alien applicants, the adjudication of the stall shall be made through drawing of lots to be conducted by the market committee on the date and hour specified in the Notice. The result of the drawing of lots shall be reported immediately to the Municipal Treasurer for appropriate action.
- 4) The successful applicant shall furnish the Municipal Treasurer two (2) copies of his or her picture immediately after the award of the lease. It shall be the duty of the Municipal Treasurer to affix one copy of the picture to the application and the other copy to the record card kept for the purpose.

Section 5A.07. Miscellaneous Provisions on Stalls.

- a) Vacancy of stall before the expiration of the lease. Should for any reason, a stallholder or lessee discontinue his business before his lease of the stall expires, such stall is considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
- b) Partnership with Stallholders. A market stallholder who enters into business partnership with any part after he had acquired the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. Provided, however, that in case of death or any legal disability of such stallholder to continue in his business, the surviving partner may be authorized to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the

business of the partnership. If the surviving partner is otherwise qualified to occupy the market stall under the provisions thereof, and the spouse, parent, son, daughter or relative within the third degree of consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall or booth concerned, if he applied therefor.

- c) Lease to personally administer his stall. Any person who has been awarded the right to lease a market stall in accordance with the provision thereof, shall occupy, administer and be present personally at his stall or stalls, booth or booths, provided, however that the helpers he employs are citizen of the Philippines, including but not limited to the spouse, parent and children of the stallholder who are actually living with him and who are not disqualified under the provisions hereof and provided further, that the persons to be employed as helpers shall under no circumstances, be persons with whom the stallholder has no commercial relation or transaction.
- d) Dummies, sub-lease of stall. In any case where the person, registered to be holder or lessee of a stall or booth, in the public market, is found to be in reality not the person who is actually occupying said stall or stalls, the lessee of such stall or stalls shall be cancelled, if upon investigation such stallholder shall be found to have subleased his or her stall/stalls to another person or to have connived with such person that the latter may, for any reason be able to occupy the said stall or booth.
- e) An applicant who is not satisfied with the adjudication made by the Treasurer or the market committee of the stall applied for by him, may file to the Secretary of Finance an appeal therefrom, through the Mayor who may submit such comment and recommendation as he may desire to make on the matter. The decision of the Secretary of Finance in such cases shall be final.
- f) Creation of Market Committee. There is hereby created a permanent market committee composed of the Municipal Mayor as chairman, the Municipal Treasurer, a representative of the Sangguniang Bayan and a representative of the market vendors to be appointed by the Secretary of Finance, as members, whose duties are to conduct the drawing of lots and opening of bids in connection with adjudication of vacant or newly constructed stalls or booths in the market and to certify to the Municipal Treasurer the results thereof.

Section 5A.08. General Provisions:

- a) Market Hours. The public market shall be opened for sale of articles permitted for sale therein from 5:00 o'clock in the morning until 7:00 o'clock in the evening every day. The use of any stall or place in the market as living quarter/rooms and/or sleeping quarters is strictly

prohibited and no vendor or stallholder shall remain inside the market building after the same has been closed.

- b) This municipality shall not be responsible to the occupant's space and/or stalls for any loss or damage caused by fire, theft, robbery, "force majeure" or any other cause. All articles or merchandise left in the public market during the closure time shall be at the risk of the stallholder or owner thereof.
- c) All articles abandoned on any public market building in violation of any provisions of this Article or any regulation or rules relating to the management of the market, shall be deemed a nuisance and shall be the duty of the Market Administrator or Master and his subordinate to take custody thereof. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned for their safekeeping, unless they are so deteriorated so as to constitute a menace to public health, in which case they shall be disposed of in the manner directed by the Treasurer, who may also in his discretion, cause the criminal prosecution of the guilty party, or merely warn him against future violation, in case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction and the proceeds thereof shall be disposed of in accordance with law.
- d) It shall be unlawful for any person to peddle, hawk, sell or offer for sale, or expose for sale any article in the passageway (pasillo) used by purchasers in the market premises. It shall be unlawful for any person for idly chat, lounge, walk or lie in or about the premises of the same, nor shall any person beg or solicit contributions of any kind in the public market.
- e) It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties, nor shall parents allow their children to play in or around their stalls or in the market premises.
- f) It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drinks within the premises of the public market at any time of the day.
- g) It shall be unlawful for any person within the premises of the public market to commit any nuisance, or boisterous noise, or use any profane or vulgar languages, shall be guilty of disorderly conduct, or stand without business and obstruct the passageway of any market, or any act which is calculated to lead to a breach of peace and tends to disturb the good and decorum therein.
- h) It shall be unlawful for any helper and/or vendor in the public market premises to expose, hang or place any article, whether the same is for sale or a container or an obstruction in the market not specifically as a stall. It shall be unlawful to any person to carry in his possession deadly weapons such as knives, bolos, axes, ice picks, darts, etc. within the market premises or in case of stallholders or their helpers, outside their respective stalls.
- i) No merchandise or articles shall be sold, offered for sale or exposed for sale in the market unless the same have been legally acquired by the

vendors and/or stallholders and that takes of any due thereon have been paid.

- j) It shall be unlawful for any lessee to remove, construct and alter the original structure of any stall or booth, electrical wiring or water connection without prior permit from the Market Administrator and approved by the Municipal Mayor.
- k) It is the duty and the obligation of any person or owner of a house, store or edifice situated near or around the public market to provide his house, store or edifice with receptacle for garbage collection and disposal.
- l) All sanitary rules and regulations shall be strictly observed and followed by all space and stall occupants and market personnel.
- m) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat is strictly prohibited.

Section 5A.09. Administrative Provisions:

- a) No individual stallholders shall be allowed to lease more than two (2) adjoining or contiguous stalls regardless of the number of stalls they were previously occupying.
- b) Those who were found to have sub-leased or sold their stall to other parties shall forfeit rights over the sub-leased stalls and the present occupants enumerated in the stall physical audit list shall be granted the lease contract over the stalls. The rationale for this is to discourage and eliminate the practice of sub-leasing of stalls by the registered stallholders and to save the sub-lessee from paying double fees to the municipal government and to the registered stallholders.
- c) Ambulant and transient vendors will be given second preference in the adjudication of stalls in the market after all regular bonafide stallholders and present occupants have been awarded stalls.
- d) All stalls and booths are to be numbered properly and all such stall numbers must be included in the raffles, to prevent reservation of choice stalls for preferred occupants.

Section 5A.10. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

Section 5A.11. Applicability Clause. Existing laws, ordinances, rules and regulations pertaining to the public market and its premises are hereby adopted as part of this Article.

ARTICLE B. SLAUGHTER AND CORRAL FEES

Section 5B.01. Imposition of Fees:

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

	Per Head
Large cattle	P 80.00
Hogs	30.00
Goats	30.00
Sheep	30.00

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

For public consumption, per head:

Large cattle	P 50.00
Hogs	30.00
Sheep	30.00
Goats	30.00

For home consumption, per head:

Large cattle	P 100.00
Hogs	50.00
Sheep	50.00
Goats	30.00

Corral Fee, per head per day or fraction thereof:

Large cattle	P 25.00
Hogs	13.00
Sheep	13.00

Post-mortem Inspection Fee:

Dressed meat:

Large cattle	P 1.20/kilo
Hogs	1.00/kilo
Sheep	1.00/kilo

Section 5B.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Health Officer/ Livestock Inspector/Sanitary Inspector.

Section 5B.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 Health Officer.
- b) Slaughter and Post-mortem Inspection fee. These fees shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse or after the post-mortem inspection as the case may be, and, before the slaughtering of the animal takes place elsewhere outside the slaughterhouse.
- c) Corral fee. The fee shall be paid to the Municipal Treasurer before the animal is kept in the municipal corral or any place designed as such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5B.04. Administrative Provisions:

- a) The slaughter of any kind of animal intended for sale, shall be done only in the municipal slaughterhouse designed for 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 or offered for sale.
- 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 if the owner is the applicant, or the original 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 be collected therefore. For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animals for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued and the corresponding fees collected therefore before the slaughter permit is granted.
- c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Health Officer 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 Health Officer as well as the page of the book in which said permit number is entered and wherein the name of the permittee and the kind and sex of the animal to be slaughtered appear.
- d) The permit to slaughter as herein required shall be kept by the owner to be posted in conspicuous place in his/her stall at all times.

Section 5B.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE C. SERVICE CHARGE FOR GARBAGE COLLECTION

Section 5C.01. Imposition of Fee. There shall be collected from every operator of business establishments located within the “area covered by the garbage collection service” a garbage collection fee of : Small – P70.00; Medium – P80.00; Large – P150.00 per month. Seven Hundred Pesos (P700.00), Nine Hundred Pesos (P900.00), One Thousand One Hundred Pesos (P1,100.00) per annum.

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

Section 5C.03. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer either monthly or annually. If the option selected is monthly, it shall be paid on or before the tenth (10th) day of every month. If annually, it shall be paid in advance within the first twenty (20) days of January of every year.

Section 5C.04. Surcharge of Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the fees due.

Section 5C.05. Administrative Provisions:

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

Section 5C.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE D. FEE FOR THE TEMPORARY USE OF
SIDEWALKS AND ALLEYS

Section 5D. 01. Imposition of Fee. Any person who shall temporarily use or occupy the municipal-owned sidewalk or alley or portion thereof in connection with any construction works and other allowable purposes, shall first secure a permit from the Municipal Mayor and pay a fee of Twenty (P 20.00) Pesos for every square meter, or fraction thereof, per month or fraction thereof.

Section 5D. 02. Time and Manner of Payment. The fee shall be paid to the Municipal Treasurer upon application of the permit from the Mayor.

Section 5D. 03. Administrative Provisions. The period of occupancy and/or use of sidewalks or alleys or portion thereof shall commence from the time the permit is issued and shall terminate upon the completion of the construction works or upon cancellation of the permit thereof but shall in no case exceed three (3) months.

Section 5D. 04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months of both such fine and imprisonment at the discretion of the Court.

ARTICLE E. CHARGES FOR PARKING

Section 5E. 01. Imposition of Fee. There shall be collected fees for the use of any municipal-owned parking area, the following parking fees, for every four (4) hours or fraction thereof:

	<u>Parking fee per Park or fraction thereof</u>
1) Passenger Buses	P 20.00
2) Jeepney / AUV / Vans with route:	
a) Within the municipality	10.00
b) Outside the municipality	20.00
3) Cargo Trucks	20.00
4) Tricycles	5.00

Section 5E.02. Payment of Toll Fees:

PASSENGER VEHICLES

Passenger bus	P 30.00
Mini Passenger Bus	20.00
Passenger jeepney	10.00
Light cars/SUVs/AUVs	10.00

TRUCKS AND CARGO TRAILER VANS

Isuzu ELF 4-wheeler & similar category	P 20.00
Isuzu ELF 6-wheeler & similar category	30.00
Isuzu Forward & similar category	30.00
Isuzu Forward long chassis & similar category	50.00
Isuzu Truck 8-wheeler/10-wheeler & similar category . .	50.00
Isuzu Truck loaded with bulldozer & similar category . .	100.00

PRIME MOVER TRUCKS/HEAVY EQUIPMENT

Tractor (head only)	P 50.00
Trailer 14 to 18 wheeler	100.00
Crane with Telescope Boom	100.00
Lattice Crane	100.00
Crane without boom	50.00
Payloader/Backhoe/Grader	50.00

TWO-WHEELER VEHICLES

Motorcycles (Single).	P 10.00
Motorcycle with sidecar	10.00

Section 5E. 03. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer or his authorized representative.

Section 5E. 04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5E. 05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months or both such fine and imprisonment at the discretion of the Court.

ARTICLE F. FISHERY RENTALS OR FEES

Section 5F. 01. Definition. When used in the Article:

- a) Municipal Waters – includes not only streams, lakes and tidal waters included within the Municipality of Roxas, not being the subject of private ownership, and not comprised within national parks, public forests, timberlands, forests reserves, or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the municipality touch the sea at low tide and third parallel with general coastline and distant from it three nautical miles.
- b) Vessel – includes every boat, craft or other artificial contrivance used, or capable of being used as a means of transportation on water.

Section 5F. 02. Exclusive Fishery Privilege. Operating fish corrals, pens, cages, seaweed pearls, oyster and other culture beds, or the catching of “bangus” fry or fry of other species for propagation shall be considered as Exclusive Fishery Privilege which shall be granted preferably to organization or cooperatives of marginal fishermen registered under the MFARMC, upon payment of half of the corresponding annual rental fee and the corresponding license fee as specified in the next preceding paragraph and Section 24 of the Fishery Ordinance. The granting of such privileges shall be in accordance with the provision of this section and is non-transferable.

The Sangguniang Bayan shall post in the Municipal Hall and at least two (2) other strategic places a notice to fisher folks, organization or cooperatives to apply for the granting of preferential rights the same notice

- a) Public Auction Committee. There is hereby created a committee to conduct the public auction, to be constituted as follows:
 - 1) The Mayor or his duly authorized representative;
 - 2) Two (2) members designated by the Sangguniang Bayan;
and
 - 3) The Municipal Treasurer.
- b) Conduct of Public Auction. The committee shall advertise for sealed bids for the leasing of a zone of municipal waters, to be designated by the Sangguniang Bayan, in public auction for two consecutive weeks in the bulletin board of the municipal hall. If no bids are received within two weeks, such notice shall be posted for another two weeks. If after said notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the committee shall grant the rights within a definite area or portion of the municipal waters to any interested individual, upon payment of the license fees fixed in this Article.

The notice of 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 sealed to the Municipal Mayor in a form prescribed therefore. Upon submitting a sealed bid, a bidder shall accompany such bid with a deposit of One Hundred (P100.00) Pesos which amount shall be deducted from the first rental by that person should the bid be awarded to him. The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder.

At the time and place designated in the notice, that committee sitting en banc, shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease should be executed within ten (10) days after the award is made by the committee should the successful bidder refuse to accept, or fails or neglect 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 hereinabove prescribed.

c) Person eligible for Fishing Privilege. The following are eligible for fishing and/or fishery privileges:

- 1) Citizen of the Philippines
- 2) Cooperative, partnerships, an association or corporation duly registered or incorporated under the laws of the Philippines, and authorized to transact under the business of the Philippines, and at least sixty percent (60%) of whose capital stock belong wholly to citizen of the Philippines.

It shall be unlawful for person, cooperative, partnerships, association or corporation not qualified by laws and this Ordinance to engage personally or through other person, in fishing or catching or collecting aquatic products in the municipal waters within the jurisdiction of this municipality.

Section 5F. 03. Duration of Lease. The grant of lease of fishery rights though public auction shall be for a period for five (5) years.

Section 5F. 04. Division and Classification of Municipal Waters

The municipal waters within the jurisdiction of the municipality is hereby divided into four (4) fishing zones, as follows:

- Zone I - Tikling to Wawa
- Zone II - Wawa to Logpond
- Zone III - Logpond to Dalahican
- Zone IV - Dalahican to Dayhagan (designated government bangus fry reservation)

A. For the Exclusive Privilege To Erect Fish Corrals:

Annual Rental

Zone I	- Tikling to Wawa	P600.00
Zone II	- Wawa to Logpond	800.00
Zone III	- Logpond to Dalahican	800.00
Zone IV	- Dalahican to Dayhagan	600.00

B. For the Exclusive Operation of Oyster Culture Beds

Zone I	- Tikling to Wawa	100.00
Zone II	- Wawa to Logpond	100.00

C. For the Exclusive Fishery Rights To Take or Catch Bangus Fry or “Kawag-Kawag” or other Species for Propagation.

Zone I	- Tikling to Wawa	12,000.00
Zone II	- Wawa to Logpond	12,000.00
Zone III	- Logpond to Dalahican	12,000.00
Zone IV	- Darahican to Dayhagan (designated Government Bangus fry reservation)	

D. Government “Bangus” Fry Reservation. In the zoning and classification of municipal waters, not more than one-fifth (1/5) of the area earmarked for the gathering of “bangus” fry, shall be set aside by the Sangguniang Bayan of Roxas, Oriental Mindoro, as government “bangus” fry reservation.

Section 5F. 05. Imposition of Fees. Issuance of individual license in case no bidder opt to lease zones.

1) Fish Corral in Sea

License Fee
Per Annum

Less than 3 meters deep	P 180.00
3 meters deep or more but less than 5 meters deep	410.00
5 meters deep or more but less than 8 meters deep	800.00
8 meters deep or more but less than 10 meters deep . .	1,400.00
10 meters deep or more but less than 15 meters deep . . .	1,600.00
15 meters deep or more	2,000.00

2) Fish Corrals or fish pens in inland Fresh Waters, with an area of:

Less than 500 sq. m.	200.00
500 sq.m. or more but less than 1,000 sq.m.	400.00
1,000 sq.m. or more but less than 5,000 sq.m.	720.00
5,000 sq.m. or more but less than 10,000 sq.m.	1,000.00
10 sq. m. or more	1,600.00

3) Operation of Fishponds or Oyster Culture Beds per hectare . . 300.00

4) Catching Bangus Fry or “Kawag-kawag” or Fry of Other Species

Less than 1,000 sq. m.	P 500.00
1,000 sq. m. to not more than 2,000 sq. m.	800.00
2,000 sq. m. to not more than 4,000 sq. m.	1,500.00
4,000 sq. m. to not more than 6,000 sq. m.	2,200.00
6,000 sq. m. to not more than 8,000 sq. m.	3,000.00
8,000 sq. m. or more	4,000.00

The privilege of taking or catching fish in the municipal waters of this municipality with nets, traps or other fishing gears with or without using therefor fishing boats or vessels three (3) tons gross or less, shall be granted under ordinary license or permit issued by the Municipal Mayor to any person, partnership, association or corporation qualified upon payment of the corresponding license or permit fee prescribed hereunder.

GENERAL SCHEDULE OF LICENSE FEE

<u>Item No.</u>	<u>Kind of Fishing Gear</u>	<u>License Fee</u> <u>Per Annum</u>
1]	Fisherman Using Nets:	
	a) Pukot	P 40.00
	b) Pangki	P 40.00
	c) Pabbas	P 40.00
	d) Lagarete	P 40.00
	e) Salap	P 30.00
	f) Panapao – Salambao	P 30.00
2]	Fisherman Using Traps:	
	a) Ansag	P 13.00
	b) Antol (Bintol)	P 13.00
	c) Bobo, big	P 13.00
	d) Bobo, small	P 7.00
	e) Dumpil	P 15.00
	f) Kulong – Pangulong	P 11.00
	g) Pasgong	P 11.00
3]	Fisherman Using Other Than Hook and Line	
	a) Without Light	P 8.00
	b) With torch used in fishing	P 11.00
	c) With “Petromax” fishing	P 15.00

4]	Fishermen using Other Fishing Gears:	
	a) Bahan	P 25.00
	b) Baling	P 25.00
	c) Pantí	P 15.00
	d) Bitana	P 20.00
	e) Bocatot Padamo	P 55.00
	f) Sahid	P 11.00
	g) Laya	P 11.00
	h) Anud	P 11.00
	i) Sagiwsiw	P 11.00
	j) Patuayan	P 25.00
	k) Lukayan	P 25.00
	l) Lukob	P 17.00

Section 5F. 05. Time and Manner of Payment

- a) The rental fee for the lease of fishery rights granted by public union shall be paid either in cash or installments, the first installment to be paid to the Municipal Treasurer at the time all the necessary documents granting the lease are duly approved and subsequent installments on or before the twentieth day of the anniversary date of the grant of such lease.
- b) The license fee for the grant of exclusive fishery rights in municipal waters for at least the corresponding current quarter shall be paid in advance to the Municipal Treasurer upon the awarding of such rights and within the first twenty (20) days of every subsequent quarter. Provided, that no refund shall be made to an individual who has paid for a longer period than the current quarter if he decides to discontinue such fishery rights.
- c) The license fees for the privileges to catch fish from municipal waters with nets, traps and other fishing gears and the operation of a fishing vessel shall be paid upon application of a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5F. 07. Surcharge for Late Payment. Failure to pay the fee imposed in this Article shall subject the taxpayers to a surcharge to be paid at the same time and the same manner as the original amount due.

Section 5F. 08. Administrative Provisions

- a) Any person who is not a grantee for a license or privilege to fish under any of the provisions of this Article is hereby allowed to fish for domestic use in any municipal water for as long as no communal fishery therein is as yet established, provided, that such fishing shall not take place within the two hundred (200) meters from a fish corral duly licensed by the municipality, and, provided further, that no fish caught under this privilege shall be sold.

- b) No fish corral or “baklad” shall be constructed within one hundred (100) meters from another fish corral unless they belong to the same licensee or grantee, but in no case shall the distance be not less than sixty (60) meters apart, except in waters less than two (2) meters deep at low tide.
- c) Fish corrals shall be entirely open during closed season period or periods established by the Bureau of Fisheries and Aquatic Resources for the free passage of fish to enable a considerable number of fish to reach the spawning grounds.

Nothing in the license issued shall be construed as permitting the lessee or license, grantee or permittee, to undertake any construction which will obstruct the free navigation in any stream or lake flowing thru or adjoining the fish corral, or impede the flow of ebb of the tide to and from the area wherein the lessee or licensee, grantee or permittee, is granted to fishery privilege.

- d) The licensee agrees unconditionally to comply with all the laws, orders, rules and regulations governing fishing or which may later be promulgated.
- e) Failure to pay any installment, fee or file a bond when due as prescribed in the permit, license, contract or regulation shall be sufficient reason for the cancellation of the license, permit or contract granted.

Section 5F. 09. Applicability Clause. The applicable provisions of PD 704, PD 1585 and other existing laws, rules and regulations governing fishing in the municipal waters as well as the granting of exclusive rights or privileges thru public auction or otherwise are hereby adopted as part of this Article.

Section 5F. 10. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE G. BERTHING CHARGES ON VESSELS

Section 5G. 01. Definitions. As used in this Article, the term:
Berthing Charges or Fee – is the amount of fee assessed against the operator of a vessel

- a) For mooring or berthing at the municipal pier or wharf;
- b) For mooring within any slip, channel, harbor, river or canal under the jurisdiction of this municipality; and
- c) For mooring or making fast to a vessel already berthed or moored.

Vessel – includes ships, yacht, boats and other watercrafts used or capable of being used as a means of transportation on water.

Section 5G. 02. Imposition of Fees. There shall be collected from the operator of a vessel berthing in the municipal owned and operated pier or wharf the following charges or fees:

	AMOUNT OF FEE
1) On non-motorized boats or watercrafts	Exempt
2) On motorized boats or motorboats of:	
a) Less than three (3) tones gross weights, Per day or fraction thereof	P 10.00
b) Three (3) tons or more, per day or Fraction thereof	P 20.00
3) On ferry boats including roll-on-roll-off (RO-RO) vessels	
a) If the vessel berths or moors for more than once in a day per berthing or mooring	P 30.00
b) If the vessel berths or moors only once in a day per day or fraction thereof	P 50.00
4) On yacht:	
For the first three (3) days, or fraction thereof	P100.00
Per day, or fraction thereof, in excess of three (3) days . . .	P 20.00
5) On ships:	
For the first three (3) days or fraction thereof	P300.00
Per day or fraction thereof, in excess of three (3) days . . .	P100.00

Section 5G. 03. Exemption. The following are exempted from the provisions of this Article, viz:

- 1) Vessels owned and operated by the national, provincial, municipal or barangay governments.
- 2) Landing crafts or boats that came from vessels already berthed or moored.
- 3) Fishing boats within of less than ten (10) horse power if used by marginal fishermen.

Section 5G. 04. Administrative Provisions. The Officer-In-Charge of the municipal pier or wharf or his authorized representative shall monitor the arrivals or berthing of vessels in the pier / wharf or the municipality’s harbor and submit his report thereon to the Chief, Business Permits, Licensing and Inspection Division, Office of the Mayor copy furnished the Municipal Treasurer.

No vessels already berthed or moored in the municipal pier wharf or its harbor shall be allowed to leave without first paying the fees imposed herein or proper clearance from the authorities concerned.

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

Section 5G. 05. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative upon berthing or mooring or making fast to a vessel already berthed or moored, or for mooring within any slip, channel, river, harbor or canal under the jurisdiction of this municipality.

Section 5G. 06. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fee due.

Section 5G. 07. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE H. REGISTRATION FEES ON FISHING BOATS
AND MOTORBOATS

Section 5H. 01. Imposition of Fees. There shall be collected the following annual registration fees from the owner of each fishing boat or motorboat of three (3) tons or less being operated in this municipality in the amount indicated hereunder:

- a] Motorized fishing boat or motorboat with engine of:

Ten (10) horsepower or less P 50.00
More than ten (10) horsepower 100.00

- b] Non-motorized fishing boat or watercraft 20.00

Section 5H. 02. Time and Manner of Payment. The registration fee imposed herein shall be paid to the Municipal Treasurer within the first twenty (20) days of January of every year. For boats acquired after the first twenty (20) days of January, the registration fee shall be paid without penalty within the first twenty (20) days following its acquisition.

- Section 5H. 03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due, such surcharge to be paid at the time and in the same manner as the original fees due.
- Section 5H. 04. Administrative Provisions. The Municipal Treasurer shall keep a registry of all registered fishing boats, motorboats or watercraft which shall include information such as, name and address of the owner, the registry number and such other necessary information. A list of all registered boats or watercraft shall be submitted by the Municipal Treasurer to the Business Permit, Licensing and Inspection Division, Office of the Mayor copy furnished the Office of the Coast Guard concerned.
- Section 5H. 05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months or both such fine and imprisonment, at the discretion of the Court.

ARTICLE I. RENTAL OF MUNICIPAL CEMETERY LOTS

- Section 5I. 01. Imposition of Fees. There shall be collected the following rental fees for a lease of five (5) years:
- | | <u>AMOUNT</u> |
|--|---------------|
| A. Rental Fees | |
| 1) For each burial lot consisting of 3 sq. m.
(1 ½ x 2m. including interment) for a period
of five (5) years | P2,500.00 |
| 2) For each niche compartments for a period
of five (5) years | P1,500.00 |
| B. Other Fees | |
| 1) For interment in an old niche / pantheon | P1,000.00 |
| 2) Reopening / Disinterment | P 500.00 |
- Section 5I. 02. Time of Payment. The fee shall to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary.
- Section 5I. 03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharge to be paid at the time and in the same manner as the fees due.

Section 5I. 04. Interest for Late Payment. In addition to the surcharge imposed herein, there shall be imposed an interest of five percent (5%) per annum from the due date until the fee is fully paid.

Where an extension of time for the payment of the fee has 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 5I. 05. Administrative Provisions

- a) Permit to Construct. Any construction of whatever kind or nature in the public cemetery, whether for temporary or perpetual use shall only be allowed upon issuance of the corresponding permit by the Mayor, upon recommendation of the Municipal Health Officer.
- b) Renewal of Lease. 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 rental fees therefor.

It shall also 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 days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two weeks prior to the expiration date of the lease.

- c) Register. The Municipal Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Section 5I. 06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months both such fine and imprisonment, at the discretion of the Court.

ARTICLE J. TOWING FEE

Section 5J. 01. Imposition of Fees. There shall be collected a towing fee of Twenty (P20.00) Pesos per hour from the time a motor vehicle that breaks down, or is involved in a traffic accident, within this municipality is towed by a towing vehicle of the Police Department up to time the said vehicle is delivered inside the Police Headquarters' compound, or Two Hundred (P200.00) Pesos, whichever is lesser.

Section 5J. 02. Time of Payment. The towing shall be paid to the Municipal Treasurer before the impounded vehicle is released to its owner.

Section 5J. 03. Administrative Provisions. The owner or operator of any motor vehicle that breaks down on any street within this municipality shall immediately

take it away so that it may not cause any public nuisance or traffic hazard. In case it is involved in a traffic accident, the owner or operator shall only take it away after a police officer has conducted the necessary investigation or when the police officer has conducting the investigation has given his permission to the owner or operator of said vehicle to take it away within a certain period of time given to him, the Police Department thru its authorized representative shall abate the same by towing it to the Police Headquarters and its owner or operator shall pay the corresponding towing fee prescribed herein.

Section 5J. 04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months both such fine and imprisonment at the discretion of the Court.

CHAPTER VI. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES

Section 6A. 01. Collection. The collection of municipal taxes, fees, charger, surcharges, interest and penalties accruing to this municipality shall be the responsibility of the Municipal Treasurer or his deputies and in no case shall be delegated to any other person.

Unless otherwise specifically provided in this Code, or under existing laws or decrees, the Municipal Treasurer is authorized, subject to the approval of the Municipal Mayor to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein imposed.

Section 6A. 02. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

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

Section 6A. 03. Record of Taxpayers. It shall be the duty of the Municipal Treasurer to keep the records, alphabetically arranged and open to the public inspection the names of all persons paying municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

Section 6A. 04. Examination of Books of Accounts. For effective enforcement and collection of the taxes, fees and charges provided in this Code, the Municipal Treasurer shall secure written authority from the Provincial Treasurer to examine the books of accounts and other pertinent records of any person doing business within the jurisdiction limits of this municipality, to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during regular business hours, not oftener than once every year for each business establishment. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

Section 6A. 05. Accounting Collections. Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the municipality.

ARTICLE B. CIVIL REMEDIES FOR COLLECTIONS OF REVENUES

Section 6B. 01. Extent of Municipal Government's Lien. Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interests.

Section 6B. 02. Application of Civil Remedies. The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquencies shall be:

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

b] By judicial action.

Either of these of two (2) remedies or both may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer with the approval of the Mayor.

Section 6B. 03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

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

b] Accounting for Distrained Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

c] Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in this municipality, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

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

e] Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrained be not disposed of within One Hundred Twenty (120) days from the date of distraint, the same shall be considered as sold to this municipality for the amount of the assessment made thereon by the committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

The committee on appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of COA and the Municipal Assessor as member.

f] Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interests and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the service of the officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

g] Levy on Real Property. After the expiration of the time required to pay the delinquent tax, fee or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. The Municipal Treasurer shall prepare a fully authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Such certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Municipal Assessor and Registrar of Deeds of the province who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

h] Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority, shall be automatically dismissed from the service after due notice and hearing.

i] Advertisement and Sale. Within thirty (30) days after the levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the cost of sale, and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal Hall, and in public and conspicuous places in the barangay where the real property is located, and by publication once in a week for three (3) weeks in newspaper of general circulation in the municipality where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees or charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall, or on the property to be sold, or at any other place as determined by the Municipal Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale showing the proceedings of the sale, describing the property sold, stating the name of the purchases and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties provided that any excess in the proceeds of the sale over the claim and cost of sale shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided in this Code, including the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

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 the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interests and penalties.

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

k] Final Deed of Conveyance to Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchases 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 Local Government Units for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interests, penalties and costs, the Municipal Treasurer conducting the sale shall purchase the property in behalf of this municipality to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of this office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

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

m] Resale of Real Estate Acquired for Payment of Taxes, Fees or Charges. The Sangguniang Bayan of this municipality may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Article at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.

n] Collection of Delinquent Taxes, Fees, Charges or Other Impositions through Judicial Action. This municipality may impose the collection of delinquent taxes, fees, charges or other impositions by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed herein.

o] Further Distrainment or Levy. The remedies by distrainment and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

p] Personal Property Exempt from Distrainment or Levy. The following property shall be exempt from distrainment and the levy, attachment or

execution thereof for delinquency in the payment of any local tax, fee or charge, including related surcharges and interests:

1] Tools and implements necessarily used by the delinquent taxpayer in his 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 ordinary occupation;

3] His necessary clothing, and that of all his family;

4] Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand (P10,000.00) Pesos;

5] Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;

6] The professional libraries of doctors, engineers, lawyers and judges;

7] One (1) fishing boat and net, not exceeding the total value of Ten Thousand (P10,000.00) Pesos, 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. GENERAL PENAL PROVISIONS

Section 6C. 01. Penalty. Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not exceeding Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not exceeding Six (6) months or both at the discretion of the Court.

Payment of a fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code.

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

CHAPTER VII. FINAL PROVISIONS

Section 7A. 01. Separability Clause. If for any reason, any provision, section or part of this Code is declared not valid by a Court of Competent jurisdiction or suspended or revoked by the Secretary of Finance or his duly authorized representative, such judgment shall not affect or impair the remaining provisions, sections, or parts thereof which shall remain or continue to be in full force and effect.

Section 7A. 02. Applicability Clause. All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 7A. 03. Repealing Clause. All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly.

Section 7A. 04. Effectivity. This Code shall take effect immediately upon approval.

I HEREBY CERTIFY that the foregoing Tax Ordinance No. 01 series of 2011 otherwise known as “ The Revised Revenue Code of 2011 of Roxas, Oriental Mindoro “ was enacted by the Sangguniang Bayan during its session held at the Sangguniang Bayan Session Hall on November 8, 2011.

FERDINAND V. TALENS, MPA
Secretary to the Sangguniang Bayan

ATTESTED:

VIOLETA L. DIMAPILIS
Municipal Vice Mayor / Presiding Officer

APPROVED:

JACKSON CINCO DY
Municipal Mayor

Certified true copy:

MERCEDITA B. VILLALOBOS
Administrative Assistant IV

December 2019

The Honorable
SANGGUNIANG PANLALAWIGAN
BATASANG PANLALAWIGAN
Benigno S. Aquino, Jr. Legislative Building
Calapan City, Oriental Mindoro

Sirs/Madams:

We are respectfully forwarding herewith Appropriation Ordinance No. 16 series of 2019 of the Sangguniang Bayan of this municipality approving Supplemental Budget No. 05 for FY 2019 Appropriating the Amount of P2,414,000.00 of the Municipal Government of Roxas, Oriental Mindoro.

The Supplemental Budget documents consisting of the following are incorporated herein and made an integral part of this ordinance:

1. Certified Statement of Funding Source
2. Statement of Supplemental Appropriation
3. Supplemental Investment Program No. 5 FY 2019

For your perusal and necessary action.

Thank you very much.

Very truly yours,

BY AUTHORITY OF THE SANGGUNIANG BAYAN:

FERDINAND V. TALENS, MPA
Secretary to the Sangguniang Bayan

SB/FVT/merz

