

Republic of the Philippines  
Province of Nueva Ecija  
Municipality of Bongabon

**REVENUE CODE OF THE MUNICIPALITY OF BONGABON  
PROVINCE OF NUEVA ECIIA**

Be it ordained by the *Sangguniang Bayan* of the Municipality of Bongabon, Province of Nueva Ecija, that

**CHAPTER 1. GENERAL PROVISIONS**

**Article A. Short Title and Scope**

**Section 1A.01. Short Title.** This Ordinance No.125-s-2013 shall be known as the Revenue Code of the Municipality of Bongabon, Province of Nueva Ecija.

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

**Article B. Construction of Provisions**

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

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

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

- (e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

## **Article C. Definition of Terms**

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

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

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

- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable

quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (l) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (o) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (s) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

## CHAPTER II. TAXES ON BUSINESS

### Article A. Graduated Tax on Business

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

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

(b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

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

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

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

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

(d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

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

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

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

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

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

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

- (m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos ( 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (t) *Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

- (v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 10,000.00	P 217.80
10,000.00 or more but less than 15,000.00	290.40
15,000.00 or more but less than 20,000.00	398.97
20,000.00 or more but less than 30,000.00	580.80
30,000.00 or more but less than 40,000.00	871.20
40,000.00 or more but less than 50,000.00	1,089.00
50,000.00 or more but less than 75,000.00	1,742.40
75,000.00 or more but less than 100,000.00	2,178.00
100,000.00 or more but less than 150,000.00	2,904.00
150,000.00 or more but less than 200,000.00	3,630.00
200,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 500,000.00	7,260.00
500,000.00 or more but less than 750,000.00	10,560.00
750,000.00 or more but less than 1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	18,150.00
2,000,000.00 or more but less than 3,000,000.00	21,780.00
3,000,000.00 or more but less than 4,000,000.00	26,136.00
4,000,000.00 or more but less than 5,000,000.00	30,492.00
5,000,000.00 or more but less than 6,500,000.00	32,175.00
6,500,000.00 or more	At a rate not exceeding forty five and thirty seven percent (45.37%) of one percent (1%)

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

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 1,000.00	23.76
1,000.00 or more but less than 2,000.00	43.56
2,000.00 or more but less than 3,000.00	66.00
3,000.00 or more but less than 4,000.00	95.04
4,000.00 or more but less than 5,000.00	132.00
5,000.00 or more but less than 6,000.00	159.72
6,000.00 or more but less than 7,000.00	188.76
7,000.00 or more but less than 8,000.00	217.80
8,000.00 or more but less than 10,000.00	246.40
10,000.00 or more but less than 15,000.00	290.40
15,000.00 or more but less than 20,000.00	363.00
20,000.00 or more but less than 30,000.00	435.60
30,000.00 or more but less than 40,000.00	580.80
40,000.00 or more but less than 50,000.00	871.20
50,000.00 or more but less than 75,000.00	1,306.80
75,000.00 or more but less than 100,000.00	1,742.40
100,000.00 or more but less than 150,000.00	2,468.40
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 300,000.00	4,356.00
300,000.00 or more but less than 500,000.00	5,896.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty point five percent (60.5%) of one percent (1%)

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

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

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



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

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.20%
More than 400,000.00	1.10%

The rate of two point twenty percent (2.20%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one point ten percent (1.10%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

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

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	39.33
5,000.00 or more but less than 10,000.00	88.44
10,000.00 or more but less than 15,000.00	150.65
15,000.00 or more but less than 20,000.00	237.77
20,000.00 or more but less than 30,000.00	396.28
30,000.00 or more but less than 40,000.00	551.49
40,000.00 or more but less than 50,000.00	1,034.55
50,000.00 or more but less than 75,000.00	1,268.08
75,000.00 or more but less than 100,000.00	1,902.12
100,000.00 or more but less than 150,000.00	2,853.18
150,000.00 or more but less than 200,000.00	3,804.24
200,000.00 or more but less than 250,000.00	5,230.83
250,000.00 or more but less than 300,000.00	6,657.42
300,000.00 or more but less than 400,000.00	8,876.56
400,000.00 or more but less than 500,000.00	11,888.25
500,000.00 or more but less than 750,000.00	13,329.25
750,000.00 or more but less than 1,000,000.00	14,770.00
1,000,000.00 or more but less than 2,000,000.00	16,571.50
2,000,000.00 or more	At a rate not exceeding sixty point five percent (60.5%) of one percent (1%)

**Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P16, 571.50.**

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

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

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

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

Pursuant to the provisions of Sections 143 (f), 150 and 151 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (LGC), as implemented by Articles 232(f), 243 and 237 of the Implementing Rules and Regulations (IRR), municipalities and cities may impose taxes on business including banks and banking institutions.

Accordingly, the following guidelines are hereby prescribed in accordance with Article 287 of IRR, to ensure the proper and effective exercise by cities and municipalities of their taxing powers under the LGC, as implemented under Rule XXX of the IRR, for guidance and compliance of all concerned.

### **Section 1. Coverage.**

(a) As issued herein, the term "banks or banking institutions" shall refer to persons or entities engaged in the lending of funds obtained from the public through the receipt of deposits or the sale of bonds, securities or obligations of any kind and all entities regularly conducting such operations. The terms "banks" and "banking institutions" are synonymous and interchangeable.

For purposes of this Circular, banks shall be classified as follows:

- (1) Commercial;
- (2) Thrift banks composed of-
  - (i) Savings and Mortgage Banks;
  - (ii) Stock savings and loan associations;
  - (iii) Private development banks.
- (3) Regional unit banks consisting of rural banks;
- (4) Specialized and unique Government banks like the Development Bank of the Philippines, which are governed by their respective charters;
- (5) Other classes of banks as may be authorized by the Monetary Board of the Central Bank of the Philippines (Bangko Sentral ng Pilipinas); and
- (6) Branches of the above-cited banks which have been authorized to be established nationwide by the Monetary Board of the Bangko Sentral ng Pilipinas (BSP).

Banking institutions include the following:

- (1) Entities regularly engaged in the lending of funds or purchasing of receivables of other obligations with funds obtained from the public through the issuance, endorsement or acceptance of debt instruments of any kind for their own account, or through the issuances of certificates of assignments or similar instruments with recourse, trust certificates, or of reproaches agreements, whether any of these means of obtaining funds from the public is done on a regular basis or only occasionally;
- (2) Entities regularly engaged in the lending of funds which receive deposits only occasionally; and
- (3) Trust companies, building and loan associations, non-stock savings and loan associations.

**(b) Head Office** – shall refer to the main office of the banking institution indicated in the pertinent documents submitted to the Securities and Exchange Commission (SEC) and to other appropriate agencies; the city or municipality specifically mentioned in the Articles of Incorporation and other official registration papers as being the official address of said “Head Office” shall be considered as the site thereof.

**(c) Branch** – a fixed place in a locality established as a branch of a banking institution, as authorized by the Monetary Board of the BSP. However, a regional or extension offices of banks and banking institutions shall not be considered as a branch.

## **Section 2. Tax on Gross Receipts of Banks and Banking Institutions.**

(a) The tax on banks and banking institutions may be levied on their gross receipts for the preceding calendar year, as follows;

- (1) By municipalities, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross receipts for the preceding calendar year; and
- (2) By cities including municipalities within the Metropolitan Manila area, at a rate not exceeding seventy-five percent (75%) of one percent (1%) of the gross receipts for the preceding calendar year.

(b) For this purpose gross receipts shall only include the following.

- (1) Interest from loans and discounts – this represents interest earned and actually collected on loans and discounts. The following is a breakdown:
  - (i) Discounts earned and actually collected in advance on bills discounted;
  - (ii) Interest earned and actually collected on demand loan;
  - (iii) Interest earned and actually collected on time loans, including the earned portions of interest collected in advance;
  - (iv) Interest earned and actually collected on mortgage contracts receivables;

- (2) Interest earned and actually collected on interbank loans.
- (3) Rental of property – this represents the following rental income.
  - (i) Earned portion of rental collected in advance from lessees of safe deposits boxes;
  - (ii) Rental earned and actually collected from lessees on bank premises and equipment.
- (4) Income earned and actually collected from acquired assets.
- (5) Income from sale or exchange of assets and property.
- (6) Cash dividends earned and receive on equity investments.
- (7) Bank commissions from lending activities.
- (8) Income component of rentals from financial leasing.

***At the time of the annual payment of the tax due, the Head Office or branch of a bank shall submit to the LGU concerned a notarized Joint Statement of Annual Income [Schedule of Annual Income] for the preceding calendar year, in accordance with a sample form hereto attached as “Annex A” which shall be signed by a designated Officer of the Head Office and by the Branch Manager.”***

(c) All other income and receipts of banks and banking institutions not otherwise enumerated above shall be excluded from the taxing authority of the LGU concerned, such as:

- (1) Interest earned under the expanded foreign currency deposits system.
- (2) Interest accumulated by lending institutions on mortgages insured under Republic Act No. 580, as amended, otherwise known as Home Financing Act.
- (3) Receipts from filling fees, service and other administrative charges.

### **Section 3. Non- separability of Banking Business.**

Activities which are inherent, related, necessary or incidental to the banking business shall be treated as one business activity subject to the same tax thereon, which shall be computed on the basis of the combined gross receipts of all said banking activities, as defined above.

In view thereof, the provisions of Article 242 of the IRR requiring a person or entity to get separate mayo’s permit for each business activity shall not apply to the banking activities, as defined above.

#### **Section 4. Procedures for the Enactment of Tax Ordinances.**

(a) The tax on banks and banking institutions as provided herein may be imposed by a city or municipality only through an appropriate ordinance enacted by the Sangguniang Panglungsod or Sangguniang Bayan, as the case may be. Such ordinance shall be enacted and approved in accordance with articles 107, 108, 275 and 276 of the IRR.

(b) Pursuant to the procedures on the conduct of public hearings as prescribed in Article 276 (b) of the IRR, the Sanggunian concerned shall cause the sending of written notices of public hearings for proposed ordinances to the branch manager or the highest officer of the Head Office of affected banks and banking institutions within their territorial jurisdictions.

(c) Any tax ordinance which does not comply with the above provisions shall be deemed null and void. Enforcement of such ordinance shall be a ground for disciplinary action against the officials or employees responsible therefor as provided for in Article 280 of the IRR.

#### **Section 5. Situs of the Tax.**

For purposes of collection of the tax, the following shall apply – (a) All transaction filed with or negotiated in the branch shall be recorded in said branch and the gross receipts derived from said transaction shall be taxable by the city or municipality where such branch is located. This rule shall be applied to:

- (1) Transactions negotiated with and approved by the branch manager under his own authority; or
- (2) Transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager are forwarded to the Head Office for final approval.
- (3) *Transactions where the stated address in the loan application of the borrower is the city or municipality where the Bank has a branch, in which case the Head Office upon approval of the loan shall credit then transaction to the Bank Branch.*

(b) The gross receipts derived from transactions made by the Head Office, except gross receipts recorded in the branches, shall be taxable by the city or municipality where said Head Office is located.

(c) In case there is a transfer or relocation of the Head Office or of any branch to another city or municipality, the bank shall give due notice of such transfer or relocation to the chief executives of the cities or municipalities concerned within fifteen days (15) days after such transfer or relocation is effected.

#### **Section 6. Time of Payment.**

The tax on Banks due and accruing to the LGUs shall be payable within the first twenty (20) days of January or of each subsequent quarter, as the case may be, unless otherwise fixed in the corresponding local tax ordinance.

**Section 7. Examination of Book of Accounts.**

- (a) The treasurer of the LGU concerned or through any of his deputies duly authorized in writing may examine the books of accounts and other pertinent records of banks in order to ascertain, assess, and collect the correct amount of the tax due.
- (b) The examination shall be made during regular office hours not oftener than once a year for every tax period, which shall be limited to verifying the summary of the transactions contained in the prescribed form (see Annex "A") submitted by the bank upon which the declaration of gross receipts for the preceding calendar year has been based and the tax paid thereon. Such examination shall be made of record in the books of account of the bank examined.

**Section 8. Repealing Clauses.**

All rules, regulations, orders and/or circulars which are contrary to, or inconsistent with, the provisions of this Circular are hereby repealed or modified accordingly.

**Section 11. Effectivity.** This Circular shall take effect immediately.

At the time of the annual payment of the tax due, the Head Office or Branch of a bank shall submit to the LGU concerned a notarized Joint Statement of Annual Income (Schedule of Income) for the preceding calendar year, in accordance with a sample form attached as "Annex A" in Local Finance Circular No. 2-07 dated February 26, 2007 which shall be signed by a designated Officer of the Head of Office and the Branch Manager.

**Annex A. Banking Institution**

JOINT STATEMENT OF ANNUAL INCOME  
SUBJECT TO GROSS RECEIPT TAX  
PURSUANT TO SECTION 143 OF  
THE LOCAL GOVERNMENT CODE  
For the year Ended  
Date  
(In thousand Pesos)

- ACCOUNTS
- A. Interest Income
    - 1) Interbank Loans Receivables
    - 2) Loans and Discounts
    - 3) Agrarian Reforms/Other Agricultural Credit Loans
    - 4) Bills Purchased
    - 5) Import and Domestic Bills Under LC & or TR
  - B. Bank Commission Lending Activities
  - C. Extraordinary Credits/Charges
    - 1) Income from Assets Acquired
    - 2) Profits (Losses) from Assets Sold/Exchange
    - 3) Dividends-Equity Investment
  - D. Rent Income
    - 1) Safe Deposit Boxes
    - 2) Bank Premises and Equipment

- E. Interest Income in Financial Leasing
- F. Total Income Subject to GRT  
(A+B+C+D+E)
- G. Tax Due (\_\_\_\_\_ % Off)
- H. Quarterly Amount Due  
(G. Dividend by 4)

Note: This include interest income on demand loans, time loans discounts earned and mortgage contract receivables as defined in Central Bank Manual of Accounts for Commercial Bank only.

We hereby certify that this Joint Statement of Annual Income is true and correct.

Signed at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

Sgd (Designated Officer of the Head Office)                      Sgd Branch Manager

JURAT

SUBSCRIBED AND SWORN to before me at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, the affiant \_\_\_\_\_ exhibiting to me his Community Tax Certificate exhibiting to me his Community Tax Certificate No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ 20\_\_.

NOTARY PUBLIC  
My commission expires on Dec. 31, 20\_\_  
P.T.R. No. \_\_\_\_\_

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of 20\_\_

- (g) On the businesses hereunder enumerated:
- (1) Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
  - (2) Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
  - (3) Commission agents
  - (4) Lessors, dealers, brokers of real estate;
  - (5) On travel agencies and travel agents

- (6) On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
- (7) Subdivision owners/ Private Cemeteries and Memorial Parks
- (8) Privately-owned markets;
- (9) Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
- (10) Operators of Cable Network System
- (11) Operators of computer services establishment
- (12) General consultancy services
- (13) All other similar activities consisting essentially of the sales of services for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	39.33
5,000.00 or more but less than 10,000.00	88.44
10,000.00 or more but less than 15,000.00	150.65
15,000.00 or more but less than 20,000.00	237.77
20,000.00 or more but less than 30,000.00	396.17
30,000.00 or more but less than 40,000.00	554.79
40,000.00 or more but less than 50,000.00	792.55
50,000.00 or more but less than 75,000.00	1,268.08
75,000.00 or more but less than 100,000.00	1,902.12
100,000.00 or more but less than 150,000.00	2,853.18
150,000.00 or more but less than 200,000.00	3,804.24
200,000.00 or more but less than 250,000.00	5,230.83
250,000.00 or more but less than 300,000.00	6,657.42
300,000.00 or more but less than 400,000.00	8,876.56
400,000.00 or more but less than 500,000.00	11,888.25
500,000.00 or more but less than 750,000.00	13,329.25
750,000.00 or more but less than 1,000,000.00	14,770.25
1,000,000.00 or more but less than 2,000,000.00	16,571.50
2,000,000.00 or more	At a rate not exceeding sixty point five percent (60.5%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P16,571.50.

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

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

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



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

Air-conditioned buses	1,500.00 per unit
Buses without air conditioning	1,250.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys/Fieras/Tamaraws	750.00 per unit
Taxis	500.00 per unit

(j) **Prescribing the guidelines governing the powers of local government units to impose taxes, fees and charges on electric cooperatives (ECs) registered, supervised and controlled by the National Electrification Administration (NEA).**

Pursuant to the provisions of Sections 137, 143 and 232 of Republic Act. No. 7160, otherwise known as the Local Government Code (LGC) of 1991, in relation to Section 133 (n) of the same Code, provinces, cities and municipalities may imposed franchise, business and real property taxes on electric cooperatives registered, supervised and controlled by the National Electrification Administration (NEA).

Accordingly, the following guidelines are hereby issued in accordance with Article 287 of the Implementing Rules and Regulations (IRR), prescribing the limitations, manner and procedures for the imposition of taxes, fees and charges on the subject electric cooperatives and to supplement Articles 226,232 and 323 of the IRR, with a view of further clarifying the implementation of said provisions consistent with Republic Act. No. 9136, otherwise known as the Electric Power Industry Reform Act of 2001 (EPIRA) and other related laws and national policies.

**Section 1. Coverage** – This Circular prescribes the guidelines governing the taxing powers of provinces, cities and municipalities on electric cooperatives as provided for under Sections 137, 143 and 232 of the LGC.

**Section 2. Definition of Term** – When used herein the term:

a. **Ancillary Services** – refer to those services that are necessary to support the transmission of capacity and energy from resources to loads while maintaining reliable operation of the transmission system in accordance with good utility practice and the Grid code to be adopted in accordance with the Act Section 4(a), EPIRA Law).

b. **Appraisal** – is the act or process of determining the value of a property as of a specific date for a specific purpose. It may also be defined as the act of estimating the value of property. It is an estimate of opinion of vale, usually market value or value as defined by the appraiser. It is a conclusion which results from a logical and orderly analysis or facts. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006).

c. **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. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006).

d. **Assessment Level** – is the percentage applied to the market value to determine the taxable value of the property. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006)

e. **Assessment Value** – is the market value of the property multiplied by the assessment level. It is synonymous to taxable value. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006)

f. **Business** – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit (Section 131 (d) of the Local Government Code of 1991 (LGC).

- g. **Distribution Wheeling Charges** – refer to the regulated costs or charges for the use of a distribution system and/or the availment of regulated services (Section 4 (p), EPIRA Law).
- h. **Electric Cooperative** – refers to a non-stock, non-profit membership corporation heretofore formed or organized for the purpose of supplying, promoting, and encouraging the fullest use of electric service on an area coverage based at the lowest cost consistent with sound economy and the prudent management of the business of such corporation (Chapter 3, Section 15, PD 269).
- i. **Fair Market Value (FMV)** – 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. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006).
- j. **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 public welfare, security, and safety (Section 131 (m) of the Local Government Code of 1991 (LGC)).
- k. **Franchise Area** – refers to a geographical area exclusively assigned or granted to a distribution utility for distribution of electricity (Section 4(w), EPIRA Law)
- l. **Generation Charges** – refer to the costs or charges associated with the acquisition of purchased power. General costs include only those costs that are reasonable, prudently incurred and are eligible for recovery pursuant to the provisions of Republic Act No. 9136 (EPIRA Law).
- m. **Gross Sales or Receipts** – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT) Section 131(n) of the Local Government Code of 1991 (LGC).
- n. **Machinery** – embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes, without which such industry or facility cannot function, (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006).
- o. **Reinvestment Fund** – refers to the ERC Approved costs or charges imposed on all the electric cooperatives consumers to finance the expansion and rehabilitation/upgrading of their existing electric power system (ERC).
- p. **Stranded Contract Costs of Eligible Contracts of Distribution Utilities** – refer to the excess of the contracted costs of electricity under eligible contracts of Distribution Utilities over the actual selling price of the contracted energy output of such contracts that would be incurred upon Retail Competition and Open Access. For this purpose, “eligible contracts” are contracts which have been approved by the ERB (now ERC) as of 31 December 2000 (Rule 4 IRR (ffff) of EPIRA Law).
- q. **Stranded Contracts of NPC** – refer to the excess of the contracted cost of electricity under eligible contracts of NPC over the actual selling price of the contracted energy output of such contracts in the market. Such contracts shall have been approved by the ERB (now ERC) as of 31 December 2000 (Rule 4 (gggg), IRR of EPIRA Law).
- r. **Transmission Charge** – refers to the regulated costs or charges for the use of a transmission system which may include the availment of ancillary services (Section 4 (aaa), EPIRA Law).

s. **Universal Charge** – refers to the charge, if any, imposed for the recovery of the Stranded Debts, Stranded Contract Costs of NPC, and Stranded Contract Costs of Eligible Contracts of Distribution Utilities and other purposes pursuant to Section 34 of the R.A. 9136, its Implementing Rules and Regulations (IRR). The universal charge is imposed on all electricity end users for the following purposes.

- i. Payment for the stranded debts in excess of the amount assumed by the National Government and stranded contract costs of distribution utilities resulting from the restructuring of the industry.
- ii. Missionary electrification;
- iii. The equalization of the taxes and royalties applied to indigenous or renewable sources of energy vis-à-vis imported energy fuels;
- iv. An environmental charge equivalent to one-fourth of one centavo per kilowatt-hour P0.0025/kWh), which shall accrue to an environmental fund to be used solely for watershed rehabilitation and management;
- v. A charge to account for all forms of cross-subsidies for period of not exceeding three (3) years.

t. **System Loss Charge** – refers to the costs or charge to recover the costs of allowable system loss as allowed and/or approved by the Energy Regulatory Commission.

**Section 3. Tax on Gross Receipts of ECs** – a) The tax on ECs may be levied on their gross receipts for the preceding calendar year, as follows:

1. Franchise tax by provinces and cities; at the rate imposed under their enabling tax ordinance;
2. Business tax by municipalities as distributor at the rate imposed under their enabling tax ordinance.

a. For purposes of assessing the electric cooperatives of business tax and for the equitable distribution of its benefits derived therefrom, the gross receipts shall be based on the sales made to end-users within the respective jurisdiction of each local government unit (LGU).

b. For this purpose the franchise and business taxes shall be based on ECs' gross receipts as follows:

1. Before the effectivity of the EPIRA Law (1997-2001), franchise and business taxes shall be based on the total gross receipts pursuant to Section 131 (n) of the LGC;
2. Upon the effectivity of the EPIRA Law (2002), the basis shall be as follows:

Gross receipts:  
Less:

NPC Charges  
TransCo Charges  
Reinvestment Fund  
Universal Charges

3. On the charges being remitted by ECs to NPC and TransCo the local government units may impose local taxes considering that both Companies are Government-owned and Controlled Corporations (GOCCs), whose tax exemptions have been withdrawn under Section 193 of the LGC. Said charges pertain to their gross receipts and therefore, the LGUs concerned may directly bill said Corporation for taxation purposes.

#### **Section 4 . Imposition of Real Property Taxes on ECs.**

- 1) Provinces, Cities and Municipalities within Metropolitan Manila Area may impose real property taxes on all ECs real properties beginning 1998, subject to the applicable assessment level fixed by the sanggunian concerned for “Commercial” properties but not exceeding the assessment level provided for under Section 218 of the Code. However, other machinery/equipment, including air conditioning units (window and package types), small generating sets and other mechanical devices of the same nature which are considered falling under the category of machinery of general purpose should not be considered real properties in line with Article 290 (o) of the implementing Rules and Regulations (IRR) of RA 7160.
- 2) ECs are not covered by the exemption proviso under Section 234 © of the LGC granting exemption to NEA’s machineries and equipment in view of the fact that these are not GOCCs but Cooperatives which are governed by R.A. 6938.
- 3) ECs are not considered as falling under “Special Classes” of real properties provided under Section 216 of the same Code.
- 4) The appraisal of real properties of ECs shall be subject to the applicable Schedule of Market Values (SMV) in force during the period of delinquency if any.
- 5) All taxable real properties such as land, buildings and other improvements owned by NPC, which were transferred to PSALM and TRANSCO, are subject to the real property tax, with an assessment level fixed by an Ordinance, of not exceeding ten percent (10%).

**Section 5. Exemption from Local Taxation** – All ECs registered, supervised and controlled by the NEA shall be:

- 1) Exempt from the payment of franchise business and real property taxes prior to the effectivity of the LGC.
- 2) Exempt from the payment of said local taxes for the period of their Provisional Registration with the Cooperative Development Authority (CDA). (1993/1994-May 4, 1997)

The real properties, specifically the machinery and equipment owned by NPC which were transferred to PSALM and TRANSCO by virtue of EPIRA Law, are exempt from the payment of real property tax, for so long as these machinery and equipment are actually, directly and exclusively used in the generation and transmission of electric power, and the ownership of which, remains with a GOCC (such as PSALM and TRANSCO), as mandated under Sec. 234 © of R.A. No. 7160.

#### **Section 6. Penalties, Surcharges and Interest.**

- a) No surcharges and interest shall be imposed on the tax liabilities of electric cooperatives during the period covered by the TRO issued by the Supreme Court in the case of PHILRECA, et al. vs. The Secretary of DILG and the Secretary of Finance, G.R. no. 143076.
- b) ECs shall be subject to a maximum interest of up to thirty-six (36) months or seventy-two percent (72%) of the taxes on its real property tax delinquencies.
- c) The sanggunian may impose a surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees and charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months. (Sec. 168, LGC)

**Section 7. Mayor's Permit Fee and Other Regulatory Fees.**

- a) Local government units are authorized to collect the Mayor's permit fee and other regulatory fees and charges from the head office and sub-stations of ECs.
- b) No such fee or charge shall be based on capital investment or gross sales or receipts of the person or business liable therefor.

**Section 8. Examination of Books of Accounts.**

- a) The Treasurer of the LGU concerned or through any of his deputies duly authorized in writing may examine the books of accounts and other pertinent records of ECs in order to ascertain, assess, and collect the correct amount of the tax due.
- b) The examination shall be made during regular office hours not oftener than once a year for every tax period and shall be limited to verifying the summary of transactions of ECs being examined/ audited, upon which the declaration of gross receipts for the preceding calendar year has been based and the tax paid thereon. Such certification shall be made of record in the books of accounts of the ECs.

**Section 9. Conflicting Resolution** – In case of conflict between an electric cooperative and a local government unit, the issue shall be submitted to the Department of Finance (DOF) through the Bureau of Local Government Finance (BLGF) for resolution.

**Section 10. Repealing Clause** – All rules, regulations, orders and/or circulars previously issued by this Department which are contrary to, or inconsistent with, the provisions of this Circular are hereby repealed or modified accordingly.

**Section 11. Effectivity** – This Circular shall take effect immediately.

The Regional Directors of the Bureau of Local Government Finance are hereby instructed to disseminate the contents of this Circular to all Provincial, City and Municipal Treasurers and Assessors within their respective jurisdictions for their information and guidance. The Treasurers and Assessors of Metropolitan Manila are hereby also informed accordingly.

**Section 2A.03. Presumptive Income Level.** For every tax period, the Treasurers Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross.

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

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

**Article B. Situs of Tax**

**Section 2B.01. Situs of the Tax.**

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

- 1. Principal Office - the head or main office of the businesses appearing in the

pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

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

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

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

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

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

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

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

(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

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

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

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

Forty percent (40%) to the city or municipality where the plantation is located.

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

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

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

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

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

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

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

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

## Article C. Payment of Business Taxes

### Section 2C.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

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

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

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

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

### Section 2C.04. Administrative Provisions.

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

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

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

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially



numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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

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

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

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

(h) *Retirement of Business.*

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

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

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

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
- (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

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

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

- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

### **Article D. Tax on Ambulant and Itinerant Amusement Operators**

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

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

*per contract*

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

## **CHAPTER III. PERMIT AND REGULATORY FEES**

### **Article A. Mayor's Permit Fee on Business**

**Section 3A.01. Imposition of Fee.** There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

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

<u>Characteristics</u>	<u>Asset Size</u>	<u>Number of workers</u>
Cottage	PhP 500,000 and below.	1 – 10
Small	Over PhP 500,000 to PhP 5M	11 – 99
Medium	Over PhP 5M to PhP 20M	100 – 199
Large	Over PhP 20M	200 and above

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

(a) On business subject to graduated fixed taxes

	Amount of Fee Per Annum
<b>On Manufacturers/Importers/Producers</b>	
Cottage	P 500.00
Small	1,000.00
Medium	1,500.00
Large	2,000.00
<b>1. On Banks</b>	
Rural, Thrift and Savings Banks	2,000.00
Commercial, Industrial and Development Banks	3,000.00
Universal Banks	5,000.00
<b>2. On Other Financial Institutions</b>	
Small	1,000.00
Medium	3,000.00
Large	5,000.00
<b>3. On Contractors/Service Establishments</b>	

	Category A-General Engineering, Builders	Category B-Repairshops, vulcanizing, beauty parlor, funeral parlor etc.
Cottage	P 500.00	P 300.00
Small	800.00	500.00
Medium	1,000.00	1,000.00
Large	1,500.00	1,500.00

**4. On Wholesalers/Retailers/Dealers or Distributors**

	Category A-wholesalers, dealers	Category B-retailers, distributors
Cottage	P 500.00	P 300.00
Small	800.00	600.00
Medium	1,000.00	800.00
Large	1,500.00	1,000.00

<b>5. On Transloading Operations</b>	
Medium	2,000.00
Large	4,000.00
<b>6. Other business</b>	
Cottage	500.00
Small	1,000.00
Medium	1,500.00
Large	2,000.00

Additional requirement for securing business permit of the following:

Laboratory Clinic	–	DOH permit to operate
Water Station	–	DOH latest water analysis
Medical Clinic	–	License physician
Drugs Store	–	License pharmacist
Funeral Parlor	–	License embalmer

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

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

**Section 3A.02. Time and Manner of Payment.** The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

**Section 3A.03. Administrative Provisions.**

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly-started business
  - a. Location sketch of the new business
  - b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
  - c. A certificate attesting to the tax exemption if the business is tax exempt
  - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
  - e. Tax clearance showing that the operator has paid all tax obligations in the municipality
  - f. Barangay clearance
  - g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
  - h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
  
2. For renewal of existing business permits
  - a. Previous year's Mayor's permit
  - b. One (1) copy of the annual or quarterly tax payments
  - c. One (1) copy of all receipts showing payment of all regulatory fees as provided for in this Code
  - d. Certificate of tax exemption from local taxes or fees, if exempt

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

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

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

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

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Fifty Pesos (P 150.00).

(d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

(e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

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

### **Section 3A.05. Rules and Regulations on Certain Establishments.**

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every Three (3) months.

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

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

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

**Section 3B.01. Definitions.** When used in this Article.

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

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) Gaffer (taga-tari) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.

(d) Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

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

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

Annual cockpit permit fee	P 12,000.00
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**Section 3B.03. Time and Manner of Payment.**

(a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.

(b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.

(c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

**Section 3B.04. Administrative Provisions.**

(a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.

(c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

**Section 3B.05. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

### **Article C. Special Permit Fee for Cockfighting**

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

(a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.

(b) Local Derby is an invitational cockfight participated in by gamecockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) International Derby refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

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

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

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



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

**Section 3C.05. Administrative Provisions.**

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal. Agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.

(b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

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

**Article D. Permit Fee on Circus and Other Parades**

**Section 3D.01. Imposition of Fee.** There shall be collected a Mayor's Permit Fee of P1,000.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

**Section 3D.02. Time and Manner of Payment.** The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least Seven (7) days before the scheduled date of the circus or parade and on such activity shall be held.

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

**Section 3D.04. Administrative Provisions.**

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

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

#### **Article E. Registration and Transfer Fees on Large Cattle.**

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

**Section 3E.02. Imposition of Fee.** The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	150.00
(b) For Certificate of Transfer	150.00
(c) For Registration of Private Brand	200.00

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

**Section 3E.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 3E.04. Administrative Provisions.**

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

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

(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

**Article F. Permit Fee for Excavation**

**Section 3F.01. Imposition of Fee.** There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

		Amount of Fee
(a)	For crossing streets with concrete pavement:	
	1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	150.00 (w/o area)
	2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	50.00
(b)	For crossing streets with asphalt pavement:	
	1. Minimum fee	100.00
	2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	50.00
(c)	For crossing the streets with gravel pavement:	
	1. Minimum fee	80.00
	2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	50.00
(d)	For crossing existing curbs and gutters resulting in the damage	150.00
(e)	Additional fee for every ____ (day or week) of delay In excess of excavation period provided in the Mayor's permit	1,500.00

**Section 3F.02. Time and Manner of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to **10% of cost of project** shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within **five (5)** days after the purpose of the excavation is accomplished.

**Section 3F.03. Administrative Provisions.**

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Bongabon unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- (b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

**Article G. Fee for Sealing and Licensing of Weights and Measures**

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

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

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

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	200.00
Measure over one (1) meter	300.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	200.00
Over ten (10) liters	300.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg	500.00
With capacity of more than 30 kg. But not more than 300 kg.	500.00
With capacity of more than 300 kg. but not more than 3,000 kg.	750.00
With capacity of more than 3,000 kg.	1,000.00
(d) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of <u>P 200.00</u> for each instrument shall be collected.	

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

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

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

### **Section 3G.06. Exemptions.**

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

### **Section 3G.07. Administrative Provisions.**

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

### **Section 3G.08. Fraudulent Practices Relative to Weights and Measures**

The following acts related to weights and measures are prohibited:

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

- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

### **Section 3G.09. Penalties**

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

**Article H. Permit Fee on Film-Making**

**Section 3H.01. Imposition of Fee.** There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

Rate of Fee Per Filming

a.	Commercial movies	5,500.00 / day
b.	Commercial advertisements	5,500.00 / day
c.	Documentary film	5,500.00 / day
d.	Videotape coverage	3,500.00 / coverage

**Section 3H.02. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit one before (1) day before location-filming is commenced.

**Article I. Permit Fee for Agricultural Machinery and Other Heavy Equipment**

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

		Rate of Fee Per Annum
a)	Handtractors	400.00
b)	Light Tractors	500.00
c)	Heavy Tractors	1,000.00
d)	Bulldozer	2,000.00
e)	Forklift	2,000.00
f)	Heavy Graders	1,000.00
g)	Light Graders	1,000.00
h)	Mechanized Threshers	1,000.00
i)	Manual Threshers	1,000.00
j)	Cargo Truck	2,000.00
k)	Dump Truck	2,000.00
l)	Road Rollers	2,000.00
m)	Payloader	500.00
n)	Primemovers/Flatbeds	2,000.00
o)	Backhoe	2,000.00
p)	Rockcrusher	2,000.00
q)	Batching Plant	5,000.00
r)	Transit/Mixer Truck	2,000.00
s)	Crane	2,000.00
t)	Other agricultural machinery or heavy equipment not enumerated above	1,000.00

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

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

## Article J. Permit Fees on Tricycle Operation

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

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Motorized Tricycle Operator's Permit (**MTOP**) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

**Section 3J.02. Imposition of Fees.** There shall be collected an annual legalization fee in the amount of Three Hundred Pesos (P 300.00) payable on or before January 20 of year for the operation of each tricycle-for-hire.

Other fees on tricycle operations:

Legalization Fee	P 300.00
MTOP	P 100.00
Parking Permit	P 100.00
Sticker/Plate	P 50.00

Permit Fee on Two Wheeled cab/tricycle for Private Use

Registration Fee	P 100.00
Parking Permit	P 100.00
Sticker/Plate	P 50.00

### Section 3J.03. Time of Payment.

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

### Section 3J.04. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- (b) The Sangguniang Bayan of this municipality shall:



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

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

The official rate to be initially adopted shall be a minimum fee of \_\_\_\_\_ Pesos (P\_\_\_\_\_) plus \_\_\_\_\_ centavos (P0.\_\_\_\_) per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

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

(e) For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby as follows:

Municipal Mayor	Chairman
Municipal Treasurer	Member
Municipal Licensing Officer	Member

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

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

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

	<u>Occupation or Calling</u>	<u>Rate of Fee/Annum</u>
(a)	On employees and workers in generally considered “Offensive and Dangerous Business Establishments”	P 100.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
(c)	On employees and Workers in food or eatery Establishment	100.00
(d)	On employees and workers in night or night and day establishment	300.00
(e)	All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified “hilot”, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	200.00

**Section 3K.02. Exemption** - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

**Section 3K.03. Person Governed-** The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

1. Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
2. Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

(c) Employees and workers in food or eatery establishments such as but not limited to the following:

1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
2. Stallholders, employees and workers in public markets;
3. Peddlers of cook or uncooked foods;
4. All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

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

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

**Section 3K.05. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

**Section 3K.06. Administrative Provisions.**

(a) The Municipal Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

(b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

## Article L. Building Permit

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

**Section 3L.02. Imposition of Fee.** There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992, dated September 25, 1992, of the Department of Public Works and Highways.

**Section 3L.03. Time and Payment.** The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

**Section 3L.04. Accrual of Proceeds.** The proceeds from building permit fees shall accrue to the general fund of this municipality.

**Section 3L.05. Administrative Provisions.** The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

1. Description of the work to be covered by the permit applied for;
2. Description and ownership of the lot on which the proposed work is to be done as evidenced by TCT and/or copy of the contract of lease over the lot if applicant is not the registered owner;
3. The use or occupancy for which the proposed work is intended;
4. Estimated cost of the proposed work.

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the Building Code.

### **NEW SCHEDULE OF FEES AND OTHER CHARGES OF THE REVISED IMPLEMENTING RULES AND REGULATIONS (IRR) OF THE NATIONAL BUILDING CODE OF THE PHILIPPINES (PD 1096)**

1. Bases of assessment
  - a. Character of occupancy or use of building/structure
  - b. Cost of construction
  - c. Floor area
  - d. Height
2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

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

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

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

a. Division A-1

	Area in sq. meters	Fee per sq. meter
i.	Original complete construction up to 20.00 sq.meters	2.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	4.80
v.	Above 100.00 sq. m to 150 sq. meters	6.00
vi.	Above 150.00 sq. meters	7.20

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

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

b. Division A-2

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

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

	Area in sq. meters	Fee per sq. meter
i.	Up to 500	P 23.00
ii.	Above 500 to 600	22.00
iii.	Above 600 to 700	20.50
iv.	Above 700 to 800	19.50
v.	Above 800 to 900	18.00
vi.	Above 900 to 1,000	17.00
vii.	Above 1,000 to 1,500	16.00
viii.	Above 1,500 to 2,000	15.00
ix.	Above 2,000 to 3,000	14.00
x.	Above 3,000	12.00

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

Sample Computation for Building Fee for a building having a floor area of 3, 200 sq. meters:

First 500 sq. meters @ 23.00	P 11,500.00
Next 100 sq. meters @ 22. 00	2,200.00
Next 100 sq. meters @ 20. 50	2,050.00
Next 100 sq. meters @ 19. 50	1,950.00
Next 100 sq. meters @ 18. 00	1,800.00
Next 100 sq. meters @ 17. 00	1,700.00
Next 100 sq. meters @ 16. 00	8,000.00
Next 500 sq. meters @ 15. 00	7,500.00
Next 1,000 sq. meters @ 14.00	14,000.00
Last 200 sq. meters @ 12.00	<u>2,400.00</u>
<b>Total Building Fee</b>	<b>P 53,100.00</b>

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

	Area in sq. meters	Fee per sq. meter
i.	Up to 500	P 12.00
ii.	Above 500 to 600	11.00
iii.	Above 600 to 700	10.20
iv.	Above 700 to 800	9.60
v.	Above 800 to 900	9.00
vi.	Above 900 to 1,000	8.40
vii.	Above 1,000 to 1,500	7.20
viii.	Above 1,500 to 2,000	6.60
ix.	Above 2,000 to 3,000	6.00
x.	Above 3,000	5.00

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

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

4. Electrical Fees

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

a. Total Connected Load (kVA)

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

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

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

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

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

c. Pole/Attachment Location Plan Permit

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

This applies to designs/installations within the premises.

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

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

e. Formula for Computation of Fees

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

f. Forfeiture of Fees

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

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

i. Refrigeration (cold storage), per ton or fraction thereof	P 40.00
ii. Ice Plants, per ton or fraction thereof	60.00
iii. Packaged/Centralized Air Conditioning Systems: up to 100 tons, per ton	90.00
iv. Every ton or fraction thereof above 100 tons	40.00
v. Window type air conditioner s, per unit	60.00
vi. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	40.00
vii. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall b e used as the	



basis of computation for purposes of installation/inspection fees, and shall not be considered individually.

**For evaluation purposes:**

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i.):

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- 0.97 kW per ton, for compressors above 50 tons cap a city.

For Ice making (refer to 5.a.ii.):

- 3.50 kW per ton, for compressors up to 50 tons capacity.
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons cap a city.

For Air conditioning (refer to 5.a.iii.):

- 0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
- 0.80 kW per ton, for above 5 up to 50 tons capacity.
- 0.70 kW per ton, for compressor s above 50 tons cap a city

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

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

**c. Elevators, per unit:**

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

**d. Boilers, per kW:**

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

NOTE: (a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.

<p>(b) Steam from this boiler used to propel any prime-mover is exempted from fees .</p> <p>(c) Steam engines/turbines /etc. propelled from geothermal source will use the same schedule of fees above.</p>		
e. Pressurized water heaters, per unit	P	200.00
f. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof		60.00
g. Automatic fire sprinkler system, per sprinkler head		4.00
<p>h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:</p>		
i. Every kW up to 50 kW	P	25.00
ii. Above 50 kW up to 100 kW		20.00
iii. Every kW above 100 kW		3.00
i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	P	20.00
j. Gas Meter, per unit	P	100.00
<p>k. Power piping for gas/ steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher</p>		
	P	4.00
<p>l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO , per kW:</p>		
i. Up to 50 kW	P	10.00
ii. Above 50 kW to 100 kW		12.00
iii. Every above 100 kW or fraction thereof		3.00
m. Pressure Vessels, per cu. meter or fraction thereof		60.00
n. Other Machinery/Equipment for commercial/ Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof		60.00
o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof		10.00
p. Weighing Scale Structure, per ton or fraction thereof		50.00

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

#### 6. Plumbing Fees

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

b. Every fixture in excess of one unit:		
i. Each water closet	P	7.00
ii. Each floor drain		3.00
iii. Each sink		3.00
iv. Each lavatory		7.00
v. Each faucet		2.00
vi. Each shower head		2.00
c. Special Plumbing Fixtures :		
i. Each slop sink	P	7.00
ii. Each urinal		4.00
iii. Each bath tub		7.00
iv. Each grease trap		7.00
v. Each garage trap		7.00
vi. Each bide trap		4.00
vii. Each dental cuspidor		4.00
viii. Each gas-fired water heater		4.00
ix. Each drinking fountain		2.00
x. Each bar or soda fountain sink		4.00
xi. Each laundry sink		4.00
xii. Each laboratory sink		4.00
xiii. Each fixed-type sterilizer		2.00
d. Each water meter		
i. 12 to 25 mm	P	8.00
ii. Above 25 mm		10.00
e. Construction of septic tank, applicable in all Groups		
i. Up to 5.00 cu. meters of digestion chamber		24.00
ii. Every cu. meter or fraction thereof		
In excess of 5.00 cu. Meters		7.00

7. Electronics Fees

a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications		2.40 per port
b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broad casting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites , equipment silos/shelters and other similar location s/ structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location	P	1,000.00 per location

c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, payphones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors.	P	10.00 per unit
d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected.		2.40 per outlet
e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected.	P	2.40 per termination
f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities		P1,000.00 per location
g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception.		P1,000.00 per structure
h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.	P	50.00 per unit
i. Poles and attachment:		
i. Per Pole (to be paid by pole owner)	P	20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others)		20.00
j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above.	P	50.00 per unit

8. Accessories of the Building/Structure Fees

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50 % of the rate of the principal building of which they are a part (Section s 3.a. to 3.d. of this Schedule ) .		
b. Buildings with a height of more than 8.0 0 meters shall be charged an additional fee of twenty-five centavos ( P 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slabor the top of girts, whichever applies.		
c. Bank and Records Vaults with interior volume up to 20.00 cu. Meters	P	20.00
i. In excess of 20.00 cu. Meters		8.00
d. Swimming Pools, per cu. meter or fraction thereof:		
i. GROUP A Residential		3.00
ii. Commercial/Industrial GROUPS B, E, F, G		36.00
iii. Social/Recreational/Institutional GROUPS C, D, H, I		24.00
iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 5 0 % of the above rates.		
v. Swimming pool shower rooms/locker rooms:		
(a) Per unit or fraction thereof	P	60.00
(b) Residential GROUP A		6.00
(c) GROUP B, E, F, G,		18.00
(d) GROUP C, D, H,		12.00
e. Construction of firewalls separate from the building:		
i. Per sq. meter or fraction thereof		3.00
ii. Provided, that the minimum fee shall be		48.00
f. Construction/ erection of towers: Including Radio and TV towers, water tank supporting structures and the like:		
Use or Character of Occupancy	Self- Supporting	Trilon (Guyed)
i. Single detached dwelling units	P 500.00	P 150.00
ii. Commercial/Industrial (Group s B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
iii. Educational/ Recreational//Institutional (Group s C, D, H, I) up to 10.00 meters in height	1,800.00	120.00
(a) Every meter or fraction thereof in excess of 1 0 .00 meters	120.00	12.00
g. Storage Silos, up to 10.00 meters in height		2,400.00

i. Every meter or fraction thereof in excess of 10.00 meters	150.00
ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule	
h. Construction of Smokes tacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G:	
i. Smokes tacks, up to 10.00 meters in height, measured from the base	P 240.00
(a) Every meter or fraction thereof in excess of 10.00 meters	12.00
ii. Chimney up to 10.00 meters in height, measured from the base	48.00
(a) Every meter or fraction thereof in excess of 10.00 meters	2.00
i. Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas	48.00
j. Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume	12.00
k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. Meters	P 12.00
i. Every cu. m or fraction thereof in excess of 2.00 cu. meters	12.00
ii. For all other than Groups A and B up to 10.00 cu. Meters	480.00
(a) Every cu. meter or fraction thereof in excess of 10.00 cu. Meters	24.00
l. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume	7.00
m. Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:	
i. Above ground, up to 10.00 cu. Meters	480.00
Every cu. m or fraction thereof in excess of 10.00 cu. Meters	480.00
ii. Underground, up to 20.00 cu. Meters	540.00
Every cu. meter or fraction thereof in excess of 20.00 cu. meters	24.00
n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	
i. Underground, per cu. meter or fraction thereof of excavation	3.00
ii. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank	3.00

iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.	
o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:	
i. Construction of permanent type	10.00
ii. Construction of temporary type	5.00
iii. Inspection of knock-down temporary type, per unit	24.00
p. Construction of buildings and other accessory structures within cemeteries and memorial parks:	
i. Tombs, per sq. meter of covered ground areas	5.00
ii. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	5.00
iii. Totally enclosed mausoleums, per sq. meter of floor area	P 12.00
iv. Totally enclosed mausoleums, per sq. meter of floor area	5.00
v. Columbarium, per sq. meter	18.00
9. Accessory Fees	
a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters	24.00
i. Every meter or fraction thereof in excess of 10.00 meters	2.40
b. Ground Preparation and Excavation Fee	
i. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.	
(a) Inspection and Verification Fee	200.00
(b) Per cu. meters of excavation	3.00
(c) Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
(d) Per cu. meter of excavation for foundation with basement	4.00
(e) Excavation other than foundation or basement, per cu. Meter	3.00

- (f) Encroachment of footings or foundations of buildings /structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment 250.00
- c. Fencing Fees:
  - i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof 3.00
  - ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof 4.00
  - iii Made of indigenous materials, barbed, chicken or hog wires, per linear meter 2.40
- d. Construction of Pavements, up to 20.00 sq. meters 24.00
- e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like 3.00
- f. Use of Streets and Sidewalks, En closures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month P 240.00
  - i. Every sq. meter or fraction thereof in excess of 20.00 sq. meters 12.00
- g. Erection of Scaffoldings Occupying Public Areas, per calendar month.
  - i. Up to 10.00 meters in length 150.00
  - ii. Every lineal meter or fraction thereof in excess of 10.00 meters 12.00
- h. Sign Fees:
  - i. Erection and anchorage of display surface, up to 4.00 sq. meters of sign board area 120.00
  - (a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters 24.00
  - ii. Installation Fees, per sq. meter or fraction thereof of display surface:

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

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

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P 124.00	P 46.00, min. fee shall be P 200.00
Illuminated	P 18.00, min. fee shall be P 72.00	P 38.00, min. fee shall be P 150.00



Others	P 12.00, min. fee shall be P 40.00	P 20.00, min. fee shall be P 110.00
Painted-on	P 8.00, min. fee shall be P 30.00	P 12.00, min. fee shall be P 100.00

i. Repairs Fees:

- i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups P 5.00
- ii. Alteration/renovation/improvement on horizontal dimensions of buildings /structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups P 5.00
- iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P 5,0 00.00) shall b e charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Buildings /Structures Fees:

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

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

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

10. Certificates of Use or Occupancy (Table II.G.1. for fixed costing)

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

- i. Costing up to P150,000.00 100.00

ii. Costing more than P150,000.00 up to P400,000.00	200.00
iii. Costing more than P400,000.00 up to P 850,000.00	400.00
iv. Costing more than P850,000.00 up to P1,200,000.00	800.00
v. Every million or portion thereof in excess of P1,200,000.00	800.00
b. Divisions B-1/E-1, 2, 3/F-1/G- 1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings :	
i. Costing up to P150,000.00	P 200.00
ii. Costing more than P150,000.00 up to P400,0 00.00	400.00
iii. Costing more than P400,000.00 up to P 850,000. 00	800.00
iv. Costing more than P850,000.00 up to P1,200,000.00	1,000.00
v. Every million or portion thereof in excess of P1,200,000.00	1,000.00
c. Divisions C-1, 2/ D-1, 2, 3 Buildings:	
i. Costing up to P150,000.00	150.00
ii. Costing more than P150,000.00 up to P400,000.00	250.00
iii Costing mo re than P400,000.00 up to P850,000.00	600.00
iv. Costing more than P 850,000.00 up to P1,200,000.00	900.00
v. Every million or portion thereof in excess of P1, 200,000.00	900.00
d. Division J-I Buildings /structures:	
i. With floor area up to 20.00 sq. meters	50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
iii. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters	360.00
iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	480.00
v. With floor area above 5,000.00 sq. meters up to 10,000. 00 sq. meters	200.00
With floor area above 10,000.00 sq. meters	2,400.00
e. Division J-2 Structures:	

i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
ii. Aviaries, aquariums, zoo structures and the like : same rates as for Section 10 .d. above.	
iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of height from the ground	P 800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	50.00
f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected	5.00
<b>11. Annual Inspection Fees</b>	
a. Divisions A-1 and A-2:	
i. Single detached dwelling units and duplexes are not subject to annual inspections.	
ii. If the owner request inspections, the fee for each of the services enumerated below is	120.00
Land Use Conformity	
Architectural Presentability	
Structural Stability	
Sanitary and Health Requirements	
Fire-Resistive Requirements	
b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/ F-1/G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:	
i. Appendage of up to 3.00 cu. meters/unit	150.00
ii. Floor area to 100.00 sq. meters	120.00
iii. Above 100.00 sq. meters up to 200.00 sq. meters	240.00
iv. Above 200.00 sq. meters up to 350.00 sq. meters	80.00
v. Above three hundred 350.00 sq. meters Up to 500.00 sq. meters	720.00
vi. Above 500.00 sq. meters up to 750.00 sq. meters	960.00
vii. Above 750.00 sq. meters up to 1,000.00 sq. meters	1,200.00
viii. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters	1,200.00

c. Divisions C-1, 2, Amusement Houses, Gymnasia and the like:	
i. First class cinematographs or theaters	1,200.00
ii. Second class cinematographs or theaters	720.00
iii. Third class cinematographs or theaters	520.00
iv. Grandstands/Bleachers, Gymnasia and the like	P 720.00
d. Annual plumbing inspection fees, each plumbing unit	60.00
e. Electrical Inspection Fees:	
i. A onetime electric inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.	
ii. Annual Inspection Fees are the same as in Section 4.e.	
f. Annual Mechanical Inspection Fees:	
i. Refrigeration and Ice Plant, per ton:	
(a) Up to 100 tons capacity	25.00
(b) Above 100 tons up to 150 tons	20.00
(c) Above 150 tons up to 300 tons	15.00
(d) Above 300 tons up to 500 tons	10.00
(e) Every ton or fraction thereof above 500 tons	5.00
ii. Air Conditioning Systems:	
Window type air conditioners, per unit	40.00
iii. Packaged or centralized air conditioning systems:	
(a) First 100 tons, per ton	25.00
(b) Above 100 tons, up to 150 tons per ton	20.00
(c) Every ton or fraction thereof above 500 tons	8.00
iv. Mechanical Ventilation, per unit, per kW:	
(a) Up to 1 Kw	10.00
(b) Above 1 kW to 7.5 kW	50.00
(c) Every kW above 7.5 kW	20.00
v. Escalators and Moving Walks; Funiculars and the like:	
(a) Escalator and Moving Walks, per unit	120.00
(b) Funiculars, per kW or fraction thereof	50.00
(c) Per lineal meter or fraction thereof of travel	10.00
(d) Cable Car, per KW or fraction thereof	25.00
(e) Per lineal meter of travel	2.00
vi. Elevators, per unit:	
(a) Passenger elevators	500.00
(b) Freight elevators	400.00
(c) Motor driven dumb waiters	50.00
(d) Construction elevators for materials	400.00

(e) Car elevators	500.00
(f) Every landing above first five (5) landings for all the above elevators	50.00
vii. Boilers, per unit:	
(a) Up to 7.5 kW	P 400.00
(b) 7.5 kW up to 22 kW	550.00
(c) 22 kW up to 37 kW	600.00
(d) 37 kW up to 52 kW	650.00
(e) 52 kW up to 67 kW	800.00
(f) 67 kW up to 74 kW	900.00
(g) Every kW or fraction thereof above 74 kW	4.00
viii. Pressurized Water Heaters, per unit	120.00
ix. Automatic Fire Extinguishers, per sprinkler head	2.00
x. Water, Sump and Sewage pumps for buildings/structures for commercial/ industrial purposes, per kW:	
(a) Up to 5 kW	55.00
(b) Above 5 kW to 10 kW	90.00
(c) Every kW or fraction thereof above 10 kW	2.00
xi. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
(a) Per kW, up to 50 kW	15.00
(b) Above 50 kW up to 100 kW	10.00
(c) Every kW or fraction thereof above 100 kW	2.40
xii. Compressed air, vacuum, commercial/ institutional/industrial gases, per outlet	10.00
xiii. Power piping for gas/ steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,	
(a) Per unit, up to 10 kW	100.00
(b) Every kW above 10 kW	3.00
xv. Other machineries and/or equipment for commercial/ industrial/institutional use not elsewhere specified, per unit:	
(a) Up to ½ kW	8.00
(b) Above ½ kW up to 1 kW	23.00
(c) Above 1 kW up to 3 kW	39.00
(d) Above 3 kW up to 5 kW	55.00
(e) Above 5 kW up to 10 kW	80.00

(f) Every kW above 10 kW or fraction thereof		4.00
xvi. Pressure Vessels, per cu. meter or fraction thereof	P	40.00
xvii. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof		2.40
xviii. Weighing Scale Structure, per ton or fraction thereof		30.00
xix. Testing/Calibration of pressure gauge, per unit		24.00
(a) Each Gas Meter, tested, proved and sealed, per gas meter		30.00
xx. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit		30.00
g. Annual electronics inspection fees shall be the same as the fees in Section 7. of this Schedule.		

**12. Certifications:**

a. Certified true copy of building permit		50.00
b. Certified true copy of Certificate of Use/Occupancy		50.00
c. Issuance of Certificate of Damage		50.00
d. Certified true copy of Certificate of Damage		50.00
e. Certified true copy of Electrical Certificate		50.00
f. Issuance of Certificate of Gas Meter Installation		50.00
g. Certified true copy of Certificate of Operation		50.00
h. Other Certifications		50.00

NOTE: The specifications of the Gas Meter shall be:

- Manufacturer
- Serial Number
- Gas Type
- Meter Classification/Model
- Maximum Allowable Operating Pressure – psi (kPa)
- Hub Size - mm (inch)
- Capacity - m<sup>3</sup>/hr. (ft. <sup>3</sup>/hr.)

**Section 3L.06. Penalty.** In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

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

**Section 3M.01. Imposition of Fee.** There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a. Storage of gasoline, diesel, fuel, kerosene and similar products		
20,000 to 50,000 liters	P	3,000.00

50,0001 to 100,000 liters	4,000.00
100,001 to 150,000 liters	5,000.00
150,001 to 200,000 liters	6,000.00
200,001 to 250,000 liters	7,000.00
250,001 to 300,000 liters	8,000.00
300,000 liters Above	10,000.00

- b. Storage of combustible, flammable or explosive 100.00 per tank

**Section 3M.02. Time of Payment.**- The fees imposed in Article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

**Section 3M.03. Administrative Provisions.**

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

**Article N. Permit and Inspection Fee on  
Machineries and Engines**

**Section 3N.01. Imposition of Fee.**- There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

- (a) Internal combustible engines:
- |   |          |
|---|----------|
| 1. 2HP and below                          | P 150.00 |
| 2. 5HP and below but not lower than 3HP   | 250.00   |
| 3. 10HP and below but not lower than 5HP  | 350.00   |
| 4. 14HP and below but not lower than 10HP | 450.00   |
| 5. Above 15HP                             | 550.00   |
- (b) Other stationery engines or machines:
- |   |        |
|---|--------|
| 1. 3 HP and below                           | 150.00 |
| 2. 5 HP and below but not lower than 3 HP   | 250.00 |
| 3. 10 HP and below but not lower than 5 HP  | 350.00 |
| 4. 14 HP and below but not lower than 10 HP | 450.00 |
| 5. Above 14 HP                              | 550.00 |
- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

**Section 3N.02. Time of Payment.** The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within the first twenty (20) days of January.

**Section 3N.03. Administrative Provision.** No engine or machine mentioned above shall be installed or operated within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article

**Article O. Zoning/Locational Clearance  
and Related Fees**

**Section 3001. Imposition of Fee.** There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB).

These shall include permit/clearance fees for:

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

**Section 30.02. Time of Payment.** The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

**Section 30.03. Accrual of Proceeds.** The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

**Section 30.04. Administrative Provision.**

It shall be the duty of the Zoning Administrator or the duly designated local official to secure annually from HLURB pertinent rules and regulations required to implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

**Housing and Land use Regulatory Board  
2010 Schedule of Fees**

Particular

**I. Zoning/Locational Clearance**

**A. Single residential structure attached or detached**

- |                                |   |
|--------------------------------|---|
| 1. P 100,000 and below         | P 240                                     |
| 2. Over P 100,000 to P 200,000 | P 480                                     |
| 3. Over P 200,000              | P 600+(1/10 of 1% in excess of P 200,000) |

**B. Apartments/Townhouses**

- |                                |  |
|--------------------------------|--|
| 1. P 500,000 and below         | P 1,200  |
| 2. Over P 500,000 to 2 Million | P 1,800  |
| 3. Over 2 Million              | P 3,000+(1/10 of 1% of cost in excess of P 2Million regardless of the number of doors) |



C. Dormitories	
1. P 2 Million and below	P 3,000
2. Over P 2 Million	P 3,000+(1/10 of 1% of cost in excess of P 2 Million regardless of the number of doors)
D. Institutional	
Project cost of which is:	
1. Below P 2 Million	P 2,400
2. Over P 2 Million	P 2,400+(1/10 of 1% of cost in excess of P 2 Million)
E. Commercial, Industrial and Agro-Industrial Project Cost of which is:	
1. Below P 100,000	P 1,200
2. Over P 100,000 – P 500,000	P 1,800
3. Over P 500,000 – P 1 M	P 2,400
4. Over P 1 Million – P 2 Million	P 3,600
5. Over P 2 Million	P 6,000+(1/10 of 1% of cost in excess of P 2 Million)
F. Special Uses/Special Projects (Gasoline Station, cell sites, slaughter house, treatment plant etc.)	
1. Below P 2 Million	P 6,000
2. Over P 2 Million	P 6,000+(1/10 of 1% of cost in excess of P 2 Million)
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)	
1. Preliminary Approval and Locational Clearance (PALC) Preliminary Subdivision Development Plan (PSDP)	P 300/ha. or fraction thereof
• Inspection Fee	P 1,200/ha. regardless of density
2. Final Approval & Development Permit	P 2,400/ha. regardless of density
• Additional Fee on Floor Area of houses and building sold with lot	P 2.4/sq.m.
• Inspection Fee	P 1,200/ha. regardless of density
<i>(not applicable for projects already inspected for PALC application)</i>	
3. Alteration of Plan (affected areas only)	Same as Final Approval & Dev't Permit
4. Certificate of Registration Processing Fee	P 2,400
5. License to Sell (per saleable lot)	P 180
• Additional Fee on Floor Area of houses and building sold with lot	P 12/sq.m.
• Inspection Fee	P 1,200/ha. regardless of density
<i>Application for CR/LS with DP issued by LGUs shall be charges inspection fee</i>	
6. Certificate of Completion	
• Certificate Fee	P 180

- Processing Fee P 2,400/ha. regardless of density
- 7. Extension of Time to Develop P 420
  - Inspection Fee (affected/unfinished area only) P 1,200/ha regardless of density

**B. Approval of Condominium Project Final Approval and Development Permit**

1. Processing Fee
  - a. Land Area P 6./sq.m.
  - b. No. of Floors P 240/floor
  - c. Building Areas P 4.80/sq.m.
  - Inspection Fee P 14.40/sq.m. of GFA
2. Alteration of Plan (affected areas only) Same as Final Approval & Dev't Plan
3. Conversion (affected areas only) Same as Final Approval & Dev't Plan
4. Certificate of Registration
  - Processing Fee P 2,400
5. License to Sell
  - Residential (saleable areas) P 14.40/sq.m.
  - Commercial/Office (saleable areas) P 30/sq.m.
6. Extension of Time Develop
  - Processing P 420
  - Inspection Fee (affected/unfinished areas only) P 14.40/sq.m. of GFA
7. Certificate of Completion
  - Certificate Fee P 180
  - Processing Fee P 14.40/sq.m. of GFA

**C. Projects under BP 220**

A. Subdivision

1. Preliminary Approval and Locational Clearance
  - a. Socialized Housing P 75/ha
  - b. Economic Housing P 180/ha
  - Inspection Fee
    - a. Socialized Housing P 200/ha
    - b. Economic Housing P 600/ha
2. Final Approval and Development Permit
  - Processing Fee
    - a. Socialized Housing P 500/ha
    - b. Economic Housing P 1,200/ha
  - Inspection Fee
    - a. Socialized Housing P 200/ha
    - b. Economic Housing P 600/ha

*(projects already inspected for PALC application may not be charged inspection fee)*
3. Alteration of Plan (affected areas only) Same as Final Approval & Development Permit
4. Building Permit (Floor area of housing unit) P 6/sq.m.

5. Certificate of registration	
• Application Fee	
a. Socialized Housing	P 350
b. Economic Housing	P 600
6. Licenses to sell (per saleable lot)	P 20/lot
a. Socialized Housing	P 60/lot
b. Economic Housing	P 2.4/sq.m.
<i>(Additional Fee on floor area of houses/building sold with lot)</i>	
• Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
7. Extension of Time to Develop	
• Filing Fee	
a. Socialized Housing	P 350
b. Economic Housing	P 420
• Inspection Fee (affected/unfinished area)	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
8. Certification of Completion	
• Certificate Fee	
a. Socialized Housing	P 150
b. Economic Housing	P 180
• Processing Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
9. Occupancy Permit	P 2.4/s.m.
• Inspection Fee (saleable floor area of the housing unit)	
a. Socialized Housing	P 5/sq.m.
b. Economic Housing	P 6/sq.m.
<b>B. Condominium</b>	
1. Preliminary Approval and Locational Clearance	P 600
2. Final Approval and Development Permit	
a. Total Land Area	P 6/sq.m.
b. Number of Floor	P 120/floor
c. Building Area	P 2.40 sq.m. of GFA
• Inspection Fee	2.40 sq.m. of GFA
3. Alteration of Plan (affected areas only)	(Same as Final Approval & Dev't Permit)
4. Certificate of Registration	P 600
5. License to sell	P 6/sq.m.
6. Extension of Time to Develop	P 420
• Inspection Fee (FA x P2 % of remaining dev't. cost)	P 2.40/sq.m. of saleable unit
7. Certificate of Completion	
• Certificate Fee	P 180
• Processing Fee	P 3.60/sq.m. of GFA

**D. Approval of Industrial/Commercial Subdivision**

1. Preliminary Approval and Locational Clearance	P 3.60/ha.
• Inspection Fee	P 1,200/ha regardless of location
2. Final Approval and Development Permit	P 600/ha. Regardless of location
• Inspection	P 1,200/ha. Regardless of location
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. Alteration of Plan (affected area only)	Same as Final Approval & Dev't Permit
4. Certification of Registration	P 2,400
5. License to sell	P 2.40/sq.m. of the land area
• Inspection Fee	P 1,200/ha. Regardless of location
6. Extension of Time to Develop	P 420
• Inspection Fee (affected/unfinished areas only)	P 1,200/ha.
7. Certificate of Completion	
a. Industrial	P 420/ha. regardless of location
b. Commercial	P 600/ha. regardless of location

**E. Approval of Farmlot Subdivision**

1. Preliminary Approval and Locational Clearance	P 240/ha.
• Inspection Fee	P 600/ha.
2. Final Approval and Development Permit	P 1200/ha.
• Inspection Fee	P 600/ha.
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. Alteration of Plan (affected areas only)	
4. Certificate of Registration	P 2,400
5. License to sell	P 600/lot.
• Inspection Fee	P 1200/ha
6. Extension of Time to Develop	P 420/ha.
• Inspection Fee (affected/unfinished areas	P 1200/ha.
7. Certificate of Completion	
• Certificate Fee	P 180/ha.
• Processing Fee	P 1200/ha.

**F. Approval of Memorial Park/Cemetery Project/Columbarium**

1. Preliminary Approval and Locational Clearance	
a. Memorial Projects	P 600/ha.
b. Cemeteries	P 240/ha.
c. Columbarium	P 3,000/ha.
• Inspection Fee	
a. Memorial Projects	P 1,200/ha.
b. Cemeteries	P 600/ha.
c. Columbarium	P 14.40/sq.m. of GFA
2. Final Approval and Development Permit	
a. Memorial Projects	P 2.40/sq.m.
b. Cemeteries	P 1.20/sq.m.
c. Columbarium	P 240/floor
	P 4.80/sq.m. of GFA

	P 6/sq.m. of Land Area
<ul style="list-style-type: none"> <li>• Inspection Fee</li> </ul>	
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
a. Memorial Projects	P 1,200/ha.
b. Cemeteries	P 600/ha.
c. Columbarium	P 14.40/sq.m. of GFA
3. Alteration Fee	Same as Final Approval/Dev't Permit
4. Certificate of Registration	P 2,400
5. License to Sell	
a. Memorial Projects	P 60/2.5 sq. m.
-Apartment Type	P 24/per unit
b. Cemeteries	P 24/tomb
c. Columbarium	P 60/vault
<ul style="list-style-type: none"> <li>• Inspection Fee</li> </ul>	
a. Memorial Projects	P 1,200/ha.
b. Cemeteries	P 600/ha.
c. Columbarium	
6. Extension of Time to Develop	P 420
<ul style="list-style-type: none"> <li>• Inspection Fee (affected/unfinished areas only)</li> </ul>	
a. Memorial Projects	P 1,200/ha.
b. Cemeteries	P 600/ha.
c. Columbarium	P 14.40/sq.m. of the remaining GFA
7. Certificate of Completion	
<ul style="list-style-type: none"> <li>• Certificate Fee</li> </ul>	P 180
<ul style="list-style-type: none"> <li>• Processing Fee</li> </ul>	
a. Memorial Projects	P 1,200/ha.
b. Cemeteries	P 600/ha.
c. Columbarium	P 4.80/sq.m. of GFA
<b>G. Other Transactions/Certifications</b>	
<b>A. Application/Request for:</b>	
1. Advertisement Approval	P 600
2. Cancellation/Reduction of Performance	P 2,400
3. Lifting of Suspended Licenses to Sell	P 2,400
4. Exemption from Cease and Desist Order	P 180
5. Clearance to Mortgage	P 1,200
6. Lifting from Cease and Desist Order	P 2,400
7. Change of Name/Ownership/Amendments	P 1,200
8. Voluntary Cancellation of CR/LS	P 1,200
9. Revalidation/Renewal of Permit (Condominium)	50% of assessed current processing fees
<b>B. Other Certifications</b>	
1. Zoning Certifications	P 600/ha
2. Certification of Town Plan/Zoning Ordinance Approval	P 180
3. Certification of New Rights/Sales	P 180
4. Certification of Registration (form)	P 180
5. Licenses to Sell (form)	P 180

6. Certificate of Creditable Withholding Tax (Maximum of 5 lots per certificate)	P 180
7. Others, to include:	
a. Availability to records/public request	P 240
b. Certificate of no records on file	P 240
c. Certification of with or without CR/LS	P 240
d. Certified Xerox copy of documents (report size)	
• Documents of five (5) pages or less	P 36
• Every additional page	P 3.60
e. Photocopy of documents	P 2.40
f. Other not listed above	P 180
<b>H. Registration of Dealers/Brokers/Salesman</b>	
A. Dealers/Brokers	
B. Salesman/Agent	
<b>I. Homeowner Associations</b>	
1. Registration of HOA Examination/Registration	
• Articles of Incorporation	P 780
• By-Laws	P 780
• Books	P 240
2. Amendments	
• Articles of Incorporation	P 600
• By Laws	P 600
3. Dissolution of Homeowners Associations	P 600
4. Certification of the new set of officers	P 420
5. Other Certifications	P 180
• Inspection Fee (CMP Projects)	P 600/ha.
<b>J. Legal Fees</b>	
A. Filing Fee	P 1,200
B. Additional Fee for claims (for refund, damages, attorney's fees, etc.)	
1. Not more than P 20,000	P 144
2. More than P 20,000 but less than P 80,000	P 480
3. P 80,000 or more but less than P 100,000	P 720
4. P 100,000 or more but less than P 150,000	P 1,200
5. For each P 1,000 in excess of 150,000	P 6
C. Motion for reconsideration	P 500
D. Petition for Review	P 2,400
E. Prayer for Cease and Desist Order	P 1,000
F. Pauper-litigants are exempt from payments of legal fees	
1. Those whose gross income is not more than P 6,000 per month and residing within M.M.	
2. Those whose gross income is not more than P 4,000 per month and residing outside M.M.	
3. Those who do not own real property.	

- G. Government agencies and its instrumentalities are exempted from paying legal fees.
- H. Local Government and Government owned or controlled corporations with or without independent charters are not exempted paying legal fees.

**K. UPLC Legal Research Fee**

Computation of Legal Research Free for the University of the Philippines Low Center (UPLR) remains at One Percent (1%) of every fee charged but shall in No Case Be Lower than P 10,00.

**L. Research/Service Fee (50%) discount for students)**

- |   |  |
|---|--|
| A.1. Photocopy (Maps:Subd./Condo,Plans; presentation size)        | For Xerox                                      |
| 2. Hard Copy from diskettes (License to Sell data)                |  |
| 3. Electronic File (License to Sell available data)               | P 600/diskette;additional<br>P 50 for rush job |
| 4. Electronic File (Land use Maps available)                      |  |
| 5. Certified True Copy – Map (Land use Plan)                      | P 120  |
| B. Sale of Form, Publications etc.                                |  |
| 1. Proforma-Articcles of Incorporation and By-Laws                | For Xerox                                      |
| 2. Books and other HLURB Publications                             |  |
| a. CLUP Guidebooks:   |  |
| Volume I A Guide to CLUP Preparations                             | P 480  |
| Volume II A Guide to Sectoral Studies in the<br>CLUP Preparations | P 600  |
| Volume III GIS Cookbook   | P 540  |
| Volume IV Planning Strategically                                  | P 240  |
| Volume V Model Zoning Ordinance                                   | For Xerox                                      |
| b.PD 957  | P 240  |
| c. BP 220   | P 240  |
| d. Amendments Rules for HOA Registration and Supervision          | P 180  |
| e. Framework for Governance for HOA                               | P 120  |
| f. 2009 Rules for Procedures                                      | P 120  |

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

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

- |                     |  |
|---------------------|--|
| 1) For construction | P 200.00 /sq. m. per week<br>or fraction thereof |
| 2) Others           | 100.00/sq. m. per day                            |

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

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

**Section 3P.03. Administrative Provisions.** The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued

and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

**Article Q. Permit Fee for the Conduct of Group Activities**

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

**Promotional sales/Group Activities**

<b>Plaza</b>	<b>Market</b>
300/day	300/day
500/day	500/day
800/day	800/day

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

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

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

**CHAPTER IV. SERVICE FEES**

**Article A. Secretary's Fees**

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

	Amount of Fee
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	100.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	100.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	100.00
(d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	100.00



- |  |        |
|--|--------|
| (e) Photocopy or any other copy produced by copying machine per page | 100.00 |
|--|--------|

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

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

### Article B. Local Civil Registry Fees

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

- |   |          |
|---|----------|
| (a) Marriage Fees:  |          |
| 1. Application for marriage license                                     | 300.00   |
| 2. Marriage license fee   | 100.00   |
| 3. Marriage solemnization fee   | 300.00   |
| 4. Counseling   | 100.00   |
| (b) For registration of the following:                                  |          |
| 1. Legitimation   | 200.00   |
| 2. Adoption   | 200.00   |
| 3. Annulment of Marriage  | 1,000.00 |
| 4. Divorce/Legal Separation   | 1,000.00 |
| 5. Naturalization   | 500.00   |
| 6. Change of Name   | 3,000.00 |
| 7. Other legal documentation for record purposes                        | 150.00   |
| (c) For certified copies of any document in the register, for each page | 100.00   |
| (d) Burial Fees:  |          |
| 1. Burial Permit Fee or transfer of cadaver                             | 200.00   |
| 2. Fee for exhumation of cadaver  | 200.00   |
| 3. Fee for removal of cadaver   | 200.00   |

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

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

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

**Section 4B.04. Administrative Provision.** A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

**Article C. Assessor's Fee**

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

	<u>Amount of Fee</u>
a. Certification Fee	P 100.00
b. Inspections Fee	150.00
c. Transfer Fee	100.00
d. Reclassification Fee	
Below 500 sq. m.	500.00
501 sq. m. – above	additional 20 centavos per square meter

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

**Article D. Police Clearance Fee**

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

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	100.00
2. For change of name	500.00
3. For application for Filipino citizenship	500.00
4. For passport or visa application	500.00
5. For firearms permit application	500.00
6. For PLEB clearance	100.00

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

**Article E. Sanitary Inspection Fee**

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

	<u>Amount of Fee</u>
e. For house for rent	P 200.00
f. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	200.00

With an area of 50 sq.m. or more but less than 100 sq.m.	250.00
With an area of 100 sq.m. or more but less than 200 sq.m.	300.00
With an area of 200 sq.m. or more but less than 500 sq.m.	350.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	400.00
With an area of 1,000 sq.m. or more	450.00

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

**Section 4E.03. Administrative Provisions.**

(a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

**Article F. Service Fees for Health Examination**

**Section 4F.01. Imposition of Fee.** There shall be collected a fee of One Hundred Pesos (P100.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Fifty Pesos (P50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

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

**Section 4F.03. Administrative Provisions.**

(a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.

1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)

6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

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

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

**Section 4F.04 . Penalty.** A fine of Two Hundred Pesos (P200.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

### **Article G. Dog Vaccination Fee**

**Section 4G.01. Imposition Fee.** There shall be collected/imposed from every owner of the dog a vaccination fee of thirty five pesos (P35.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

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

### **Section 4G.03. Administrative Provisions.**

1. Vaccination Against Rabies – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Provincial Veterinarian Office and Municipal Agriculture Office.

(a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.

(b) During free mass dog rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

2. It shall be the duty of each trained vaccination when vaccinating any dog to prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

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

The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.

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

3. Dog Registration or Licensing – Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (3) months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

4. Elimination of Unregistered Dog – Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

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

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

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

5. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within twenty-four (24) hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

6. The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.

7. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

**Section 4G.04. Penalty.** Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos, upon conviction by the court

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

**Article H. MSWDO Fee**

Assessment minor travel abroad.....	P 500.00
Solicitation/Raffle	
Amount of ticket P 20.00 & below (minimum of P 20,000.00) <i>in excess of P 20,000.00, P 50.00 per 1,000</i>	P 500.00
Amount of ticket P 50.00 & below (minimum of P 30,000.00) <i>in excess of P 30,000.00, P 100.00 per 1,000</i>	P 1,000.00
Amount of ticket P 100.00 & below (minimum of P 40,000.00) <i>in excess of P 40,000.00, P 150.00 per 1,000</i>	P 1,500.00
Amount of ticket P 100.00 & above (minimum of P 50,000.00) <i>in excess of P 50,000.00, P 200.00 per 1,000</i>	P 2,000.00

Note: 5% of the proceeds for Out of School Youth & Person with Disability

**Article I. MENRO Fee**

Certification .....	P100.00
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**Article J. COOPERATIVE Fee**

Pre-membership fee.....	P 200.00
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**CHAPTER V. MUNICIPAL CHARGES**

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

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

	Rate of Rental
Land Only (per sq.m)	
(a) Located in commercial/industrial area	P 2/sq.m./day
(b) Located in residential area	P 2/sq.m./day
(c) Others	P 2/sq.m./day
Building (per sq.m of floor area)	
(a) Located in commercial/industrial area	P 2/sq.m./day
(b) Located in residential area	P 2/sq.m./day
(c) Others	P 2/sq.m./day

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

Vehicles and Equipment (Note: List down)

Other Properties that may be acquired after the promulgation of this ordinance)	As may be decided by the Sangguniang Bayan
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**Section 5A.02. Time of Payment.** The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

## Article B. Service Charge for Garbage Collection

**Section 5B.01. Imposition of Fee.** There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Manufacturers, Millers, Assemblers, Processors  
and Similar Business

- |                             |                    |
|-----------------------------|--------------------|
| a. Not more than 100 sq. m. | P 400.00 per annum |
| b. More than 100 sq. m.     | 500.00 per annum   |

Hotels, Apartments, Motels and Lodging Houses

- |                             |                  |
|-----------------------------|------------------|
| a. Not more than 100 sq. m. | 400.00 per annum |
| b. More than 100 sq. m.     | 500.00 per annum |

Restaurants, Day and Night Clubs, Cafes, and Eateries

- |                            |                    |
|----------------------------|--------------------|
| a. Not more than 50 sq. m. | P 350.00 per annum |
| b. More than 50 sq. m.     | 450.00 per annum   |

Hospitals, Clinics, Laboratories and similar businesses

- |                            |                  |
|----------------------------|------------------|
| a. Not more than 10 sq. m. | 350.00 per annum |
| b. More than 10 sq. m.     | 450.00 per annum |

Movie houses and Retailers

- |                            |                  |
|----------------------------|------------------|
| a. Not more than 10 sq. m. | 350.00 per annum |
| b. More than 10 sq. m.     | 450.00 per annum |

Other Business not mentioned above

- |                            |                  |
|----------------------------|------------------|
| a. Not more than 10 sq. m. | 350.00 per annum |
| b. More than 10 sq. m.     | 450.00 per annum |

**Section 5B.02. Time of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10<sup>th</sup>) day of every month or the authorized representative who shall collect the said fee from the establishment.

### Section 5B.03. Administrative Provisions.

(a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.

(b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

(c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month the said business establishment to find out whether garbage is properly disposed of within the premises.

(d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

**Article C. Charges for Parking**

**Section 5C.01. Imposition of Fee.** There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

(a) Day Parking Rates

Vehicle Type	Monthly	Daily
Tricycle	P 100.00	
Private Cars and Service Vehicles	100.00	P 5.00
Passenger Jeepneys	100.00	5.00
Cargo Trucks/Delivery Vans	P 150.00	P 10.00
Passenger Bus	150.00	10.00

(b) Overnight Parking Rates

(c) All types of vehicles

Annual – \_\_\_\_\_  
 Daily – P 20.00

(d) Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

(ALTERNATIVE RATE STRUCTURE):

For the first \_\_\_\_\_ hours

- (a) Passenger buses or cargo trucks P \_\_\_\_\_
- (b) Mini buses or jeepneys \_\_\_\_\_
- (c) Cars \_\_\_\_\_
- (d) Tricycles \_\_\_\_\_
- (e) Other vehicles \_\_\_\_\_

For each succeeding hour or a fraction thereof

- (a) Passenger buses or cargo trucks \_\_\_\_\_
- (b) Mini buses or jeepneys \_\_\_\_\_
- (c) Cars \_\_\_\_\_
- (d) Tricycles \_\_\_\_\_
- (e) Other vehicles \_\_\_\_\_

Overnight Parking Rates

All types of vehicles

Annual – \_\_\_\_\_  
 Daily – \_\_\_\_\_

Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

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

**Section 5C.02. Time of Payment.** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.



**Article D. Municipal Hospital Service Fees**

**Section 5D.01. Imposition of Municipal Hospital Service Fees.** The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Hospital:

	<u>Amount of Fee</u>
1. Medical Fees	
In Patient:	
Ward Room	_____
Delivery Room	_____
Normal Delivery (excluding medicine)	_____
Abnormal Delivery (excluding medicine)	_____
Operating Room	_____
Aircon Room	_____
Private Room without aircon	_____
Nursery	_____
Out-Patient Service:	
P.E. Consultation and Prescription (excluding laboratory and other specific examination)	_____
Hypodermic, IM injection (excluding medicine)	_____
Intravenous injection (excluding medicine)	_____
General Surgical Dressing:	
Small	_____
Medium	_____
Large	_____
Cotton Balls	_____
Suturing of Wound:	
Large wound (3 cm and larger) no. of sutures x P_____	_____
Circumcision	_____
Ingrown Toenail	_____
Ambulance Fees within the municipality	_____
outside the municipality	_____
outside the province	_____
Electric Fan/Day	_____
Oxygen Tank	_____
ECG	_____
2. Dental Services:	
Extraction per tooth (including anesthesia)	<u>P 100.00</u>
Temporary filling per tooth	_____
Permanent filling per tooth	_____

silicate cement	<u>P 100.00</u>
composite filling	_____
cementation	_____
prophylaxis	<u>P 100.00</u>
Gum Treatment	_____
Initial	_____
Second Treatment	_____
Dental X-ray	_____

3. X-Ray Examination Fees:

Chest X-ray (PA)	_____
AP	_____
APL	_____
14 x 17	_____
14 x 14 AP	_____
11 x 14 APL	_____
10 x 12	_____
8 x 10	_____
Thoracic Cage	_____
AP	_____
APL	_____
14 x 17	_____
14 x 14 AP	_____
11 x 14 APL	_____
10 x 12	_____
8 x 10	_____
Thoracic - Lumbar (AP Lateral)	_____
AP	_____
APL	_____
14 x 17	_____
14 x 14 AP	_____
11 x 14 APL	_____
10 x 12	_____
8 x 10	_____
Lumbo – Sacral (AP Lateral)	_____
Skull AP and Lateral	_____
Skull Paranasil Sinuses (3 cs)	_____
10 x 12	_____
Extremities, Long Bones, AP Lateral	_____
Hand and Wrist – AP	_____
APL	_____
KUB	_____
14 x 17	_____
Plain Abdomen	_____
AP	_____

APL	_____
14 x 17	_____
10 x 12	_____
IUD	
14 x 17 (1 pc.)	_____
10 x 12 (4 pcs.)	_____
Pedia	_____
10 x 12 (5 pcs.)	_____
Upper GI series	
14 x 17 (1 pc.)	_____
10 x 12 (4 pcs.)	_____
Oral Cholecystography	
10 x 12 (3 pcs.) w/medication	_____
Pedia	
0 x 12 (3 pcs.)	_____
Chole GI Series	
14 x 17 (1 pc.)	_____
14 x 12 (4 pcs.)	_____
8 x 10 (1 pc.)	_____

4. Laboratory Examination Fees:

Blood Chemistry	<u>P 50.00</u>
Fasting Blood Sugar	<u>P 20.00</u>
Blood Urea Nitrogen	<u>P 50.00</u>
Cholesterol	<u>P 50.00</u>
Urinalysis	<u>P 20.00</u>
Creatinine	_____
Uric Acid	_____
SGOT	_____
SGPT	_____
Total Biluribin	_____
Total Protein A/G Ratio	_____
Hematology	
Complete blood count	_____
Hemoglobin/Hemotocrit	_____
Determination	_____
WBC, Differential Count	_____
RBC Count	_____
ESR	_____
Bleeding/Clotting Time	_____
Thrombocyte Count	_____
Malaria Detection	_____
Parasitology	
Routine Stool Examination	_____
Clinical Microscopy	
Routine Analysis	_____
Pregnancy Test	_____
Blood Banking	_____
ABO -RH Testing	_____

Cross matching		_____
Immunology		
Widal Test		_____
Bacteriology		
Acid Fast Stain Smear (TB Leprosy)		_____
Gram Stain Smear		_____
Pap Smear		_____
5. Subsistence		
Pay Ward		_____
Charity		_____
6. Birthing Fee		<u>P 2,000.00</u>
(w/Philhealth Card/4 P's member Free)		

**Section 5D.02. Time and Manner of Payment.** The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

**Section 5D.03. Exemptions.** Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed ₱50,000.00 per year of the poverty line established by NEDA, whichever is higher.

**Article E. Cemetery Charges**

**Section 5E.01. Imposition of Fees.** There shall be collected the following rental fees for the rental of Municipal Cemetery lots

	Fee for Lease Period
(a) Rental fee for each burial lot	P 250.00
(b) For every additional layer thereof	100.00
(c) For niches	100.00

**Section 5E.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

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

**Section 5E. 03. Administrative Provisions.**

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Bongabon, Nueva Ecija.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.

- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) The lease period shall be \_\_\_\_\_ years. In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register of leases of cemetery lots

#### **Article F. Rental Fee on Mineral Lands**

**Section 5F.01. Definitions.** When used in this Article.

- (a) *Minerals* mean all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.
- (b) *Mineral Lands* are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

**Section 5F.02. Collection of Fee.** There shall be collected an annual rental fee from the lessee of mineral lands in this city for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- (a) On coal-bearing public lands
  - Five pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and
  - Ten pesos (P10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- (b) On public lands bearing quarry resources
  - Fifty pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period
- (c) On all other mineral lands containing metallic or non-metallic minerals under Existing mining laws and decrees.
  - Ten pesos (P10.00) per hectare, or a fraction thereof for each and every year during the lease period.

**Section 5F.03. Time of Payment.** The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

**Article G. Occupation Fee for Mining Claims**

**Section 5G.01. Definition.** When used in this Article *Occupation Fee* is a fee payable by any locator or occupant of any mining claim.

**Section 5G.02. Collection of Fee.** There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Two Thousand Five Hundred Pesos (P 2,500.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

**Section 5G.03. Time of Payment.** The fee shall be payable to the Municipal Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

**Section 5G.04. Administrative Provisions.** The Municipal Treasurer shall keep a list of all registered mining claims indicating therein the name of locators, area in hectares and date of registration:

**Article H. Slaughter and Corral Fees**

**Section 5H.01. Imposition of Fees.** There shall be imposed the following:

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

	<b>Per Head</b>
Large cattle	P 100.00
Hogs	100.00
Goat/Sheep	100.00
All others	100.00

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

Large cattle	100.00
Hogs	40.00
Goat/Sheep	40.00
All others	40.00

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

Large cattle	100.00
Hogs	40.00
Goat/Sheep	40.00
All others	40.00

**Section 5H.02. Prohibition.** Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

**Section 5H.03. Time of Payment.**

(a) *Permit Fee.* The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.

(b) *Slaughter Fee.* The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

(c) *Corral Fee.* The fee shall be paid to the Municipal Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

#### **Section 5H.04. Administrative Provisions**

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

(b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefor.

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

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

### **CHAPTER VI - COMMUNITY TAX**

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

**Section 6.02. Individuals Liable to Community Tax.** Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

**Section 6.03. Juridical Persons Liable to Community Tax.** Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - Two (P2.00) Pesos; and
- (b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

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

**Section 6.04. Exemptions.**

The following are exempted from the Community Tax:

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

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

**Section 6.06. Time of Payment ; Penalties for Delinquency.**

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



(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

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

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

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

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

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

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

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

(a) The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality.

(c) The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

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

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

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

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

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

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

**Section 7A.04. Surcharge for Late Payment.** Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

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

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

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

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

**Section 7A.08. Record of Persons Paying Revenue.** It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

**Section 7A.09. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

**Section 7A.10. Examination of Books of Accounts.** The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

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

**Section 7A.12. Automatic Adjustment of Fees.** Fees collected by the Municipal Treasurer shall be automatically increased at the rate of **One Hundred** percent (**100%**) every **Five (5)** years.

#### **Article B. Civil Remedies for Collection of Revenues**

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

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

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

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

**Section 7B.03. Distraint of Personal Property.** The remedy by distraint shall proceed as follows:

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

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

(c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

(d) Release of Distrainted Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

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

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

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

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

(g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer,

shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

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

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

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

Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the

Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

(k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

(l) Purchase of Property by the Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

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

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

(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

(o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

(p) Personal Property Exempt from Distrain of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

### **Article C. Taxpayer's Remedies**

#### **Section 7C.01. Periods of Assessment and Collection.**

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

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

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

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

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

#### **Article D. Miscellaneous Provisions**

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

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

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

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

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



## CHAPTER VIII. GENERAL PENAL PROVISIONS

**Section 8.01. Penalties for Violation of Tax Ordinance.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

## CHAPTER IX. FINAL PROVISIONS

**Section 9.01. Separability Clause.** If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 9.02. Applicability Clause.** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 9.03. Repealing Clause.** All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**Section 9.04. Special Transitory Provisions.**

(a) Pending enactment of a Separate Market Code, existing provisions on markets are retained and deemed to be in full force and effect.

**Section 9A.05. Effectivity.**

This Ordinance shall take effect on January 1, 2014. Enacted, November 4, 2013 and unanimously approved:

**HON. EDMOND E. ARIVE**

Municipal Vice Mayor  
(Presiding Officer)

HON. MAXIMINO V. GERVACIO  
SB Member

HON. ARCANGEL T. RUZ, SR.  
SB Member

HON. HERNAN P. ANDRES  
SB Member

HON. LOPE C. VALMONTE  
SB Member

HON. RONNIE S. CUDIA  
SB Member

HON. LODOVICO R. DE LEON  
SB Member

HON. GERARDO S. RUZ  
SB Member

HON. ALEJANDRO A. CAMATO  
SB Member-Liga Pres.

HON. ALEXANDER R. GUERRERO  
SB Member

HON. LOVE JOY R. PADRID  
SB Member-SK Pres.

**HON. ALLAN XYSTUS A. GAMILLA**

Municipal Mayor