

TABLE OF CONTENTS

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope	4
Article B. Construction of Provisions	4
Article C. Definition of Terms	5

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business	7
Article B. Situs of Tax	15
Article C. Payment of Business Taxes	17
Article D. Tax on Ambulant and Itinerant Amusement Operators	20
Article E. Tax on Mining Operations	20
Article F. Tax on Forest Concessions and Forest Products	21
Article G. Special Levy on Lands	22

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business	23
Article B. Permit Fee for Cockpits Owners/Operators/Licensees/ Promoters and Cockpit Personnel	29
Article C. Special Permit Fee for Cockfighting	30
Article D. Fees on Impounding of Stray Animals	32
Article E. Building Permit, Occupancy Permit, and Related Fees	33
Article F. Permit Fee on Parades	33
Article G. Registration and Transfer Fees on Large Cattle	34
Article H. Permit Fee for Excavation	35
Article I. Fee for Sealing and Licensing of Weights and Measures	36
Article J. Permit Fee on Film-Making	39
Article K. Permit Fee for Agricultural Machinery and Other Heavy Equipment	39

Article L. Permit Fees on Tricycle Operation	40
Article M. Permit Fee on Occupation/Calling Not Requiring Government Examination	42
Article N. Building Permit	45
Article O. Permit Fee for the Storage of Flammable and Combustible Materials	46
Article P. Permit and Inspection Fee on Machineries and Engines	47
Article Q. Permit Fee for Inspection and Verification of Subdivision	48
Article R. Permit Fee for Zoning/Locational Clearance	48
Article S. Permit Fee for Temporary Use of Roads, Streets, Sidewalk, Alleys, Patios, Plazas and Playgrounds	54
Article T. Permit Fee for the Conduct of Group Activities	54
Article U. Mayor's Permit and Fees and Charges to All Proprietors of Private schools	55
Article V. Business Fees and Charges in Taxing Telecommunication Companies	55
Article W. Registration of Peddlers and Ambulant Hawkers	56

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees	57
Article B. Local Civil Registry Fees	58
Article C. Police Clearance Fee	59
Article D. Sanitary Inspection Fee	59
Article E. Service Fees for Health Examination	60
Article F. Animal Vaccination Service Fee	61
Article G. Guidelines and Regulations in the Operation and Use of the Delfin Albano Fitness Center (DAFC)	63
Article H. Lease Guidelines and the Rental Fees and Charges on the Occupancy Stalls at the Delfin Albano Cultural and Sports Center	66
Article I. Rules and Regulations in the Effective Management and	68

Operation of the New Delfin Albano Public Market	
Article J. Registration of Single Motorcycles	76
Article K. Registration and Licensing of Municipal Fisherfolk, Fishing Vessels, and Fishing Gears	78
 CHAPTER V. MUNICIPAL CHARGES	
Article A. Fishery Rentals, Fees and Charges	87
Article B. Rentals of Personal and Real Properties Owned by the Municipality	90
Article C. Service Charge for Garbage Collection	91
Article D. Charges for Parking	92
Article E. Municipal Hospital Service Fees	92
Article F. Cemetery Charges	95
Article G. Rental Fee on Mineral Lands	96
Article H. Occupation Fee for Mining Claims	96
Article I. Charges for Use of Waterworks System	97
Article J. Slaughter and Corral Fees	98
 CHAPTER VI. COMMUNITY TAX	100
 CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS	
Article A. Collection and Accounting of Municipal Taxes and Other Impositions	102
Article B. Civil Remedies for Collection of Revenues	104
Article C. Taxpayer's Remedies	108
Article D. Miscellaneous Provisions	109
 CHAPTER VIII. GENERAL PENAL PROVISIONS	110
 CHAPTER IX. FINAL PROVISIONS	110



Republic of the Philippines
Province of Isabela
MUNICIPALITY OF DELFIN ALBANO

OFFICE OF THE SANGGUNIANG BAYAN

Excerpts from the Minutes of the Regular Session of the Sangguniang Bayan of Delfin Albano, Isabela held at the SB Session Hall on August 7, 2017.

Present: Hon. Ruben P. Furigay Acting Municipal Vice Mayor
and Presiding Officer
Hon. Clemente S. Dumlaog Jr. SB Member
Hon. Juanito C. Ranchez SB Member
Hon. Alex I. Macarilay Sr. SB Member
Hon. Elma M. Galope SB Member
Hon. Grace M. Gabuyo SB Member
Hon. Michael C. Taccad SB Member
Hon. Olympio G. Sta. Maria LNB President
Absent: Hon. Francisco A. Cristobal Jr. SB Member

=====

ORDINANCE NO. 24- 2017

(Introduced by the **Hon. Ruben P. Furigay**
Sponsored by the **Committee on Ways and Means**)

**AN ORDINANCE ENACTING AND APPROVING THE REVISED REVENUE CODE OF THE
MUNICIPALITY OF DELFIN ALBANO, ISABELA.**

Be it ordained by the Sangguniang Bayan that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of the Municipality of Delfin Albano, Isabela.

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* include partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participación), 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 streams, lakes, and 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.
- (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 or for fishing purposes.

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 Styrofoam or other packaging materials intended to process and prepare the products for the market.

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

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

- (d) *Amusement Places* 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/Disco Pub* 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 and 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;

- (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 or consumption;
- (p) *Marginal Farmer or Fisherman* refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (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 person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying;
- (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 or for fishing purposes;
- (x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 10,000.00	216.50
10,000.00 or more but less than 15,000.00	289.00
15,000.00 or more but less than 20,000.00	386.20
20,000.00 or more but less than 30,000.00	577.00
30,000.00 or more but less than 40,000.00	867.00
40,000.00 or more but less than 50,000.00	1,083.50
50,000.00 or more but less than 75,000.00	1,732.00
75,000.00 or more but less than 100,000.00	2,166.00
100,000.00 or more but less than 150,000.00	2,889.00
150,000.00 or more but less than 200,000.00	3,610.00
200,000.00 or more but less than 300,000.00	5,054.00
300,000.00 or more but less than 500,000.00	7,220.00
500,000.00 or more but less than 750,000.00	10,502.00
750,000.00 or more but less than 1,000,000.00	13,128.00
1,000,000.00 or more but less than 2,000,000.00	18,050.00

2,000,000.00 or more but less than 3,000,000.00	21,660.00
3,000,000.00 or more but less than 4,000,000.00	25,913.00
4,000,000.00 or more but less than 5,000,000.00	30,325.00
5,000,000.00 or more but less than 6,500,000.00	31,997.00
6,500,000.00 or more	At a rate of sixty and one half percent (60.5%) of one percent (1%)

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce 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>Tax Per Annum</u>
Less than 1,000.00	23.80
1,000.00 or more but less than 2,000.00	43.30
2,000.00 or more but less than 3,000.00	66.00
3,000.00 or more but less than 4,000.00	94.20
4,000.00 or more but less than 5,000.00	131.00
5,000.00 or more but less than 6,000.00	158.10
6,000.00 or more but less than 7,000.00	188.30
7,000.00 or more but less than 8,000.00	221.10
8,000.00 or more but less than 10,000.00	245.70
10,000.00 or more but less than 15,000.00	288.00
15,000.00 or more but less than 20,000.00	360.50
20,000.00 or more but less than 30,000.00	433.00
30,000.00 or more but less than 40,000.00	578.00
40,000.00 or more but less than 50,000.00	867.00
50,000.00 or more but less than 75,000.00	1,299.00
75,000.00 or more but less than 100,000.00	1,733.00
100,000.00 or more but less than 150,000.00	2,455.00
150,000.00 or more but less than 200,000.00	3,177.00
200,000.00 or more but less than 300,000.00	4,332.00
300,000.00 or more but less than 500,000.00	5,776.00
500,000.00 or more but less than 750,000.00	8,665.00
750,000.00 or more but less than 1,000,000.00	11,552.00
1,000,000.00 or more but less than 2,000,000.00	13,128.00
2,000,000.00 or more	At a rate of sixty and one half 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 P13,128.00.

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

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

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas (LPG);
- (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	2.2%
More than 400,000.00	1.1%

The rate of 2.2% per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of 1.1% per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P30,000.00) 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	35.75
5,000.00 or more but less than 10,000.00	81.16
10,000.00 or more but less than 15,000.00	137.45
15,000.00 or more but less than 20,000.00	216.50
20,000.00 or more but less than 30,000.00	359.50
30,000.00 or more but less than 40,000.00	504.50
40,000.00 or more but less than 50,000.00	722.00
50,000.00 or more but less than 75,000.00	1,155.00
75,000.00 or more but less than 100,000.00	1,733.00
100,000.00 or more but less than 150,000.00	2,598.00
150,000.00 or more but less than 200,000.00	3,466.00
200,000.00 or more but less than 250,000.00	4,765.00
250,000.00 or more but less than 300,000.00	7,065.00
300,000.00 or more but less than 400,000.00	8,086.00
400,000.00 or more but less than 500,000.00	11,051.00

500,000.00 or more but less than 750,000.00	12,143.00
750,000.00 or more but less than 1,000,000.00	13,456.00
1,000,000.00 or more but less than 2,000,000.00	15,097.00
2,000,000.00 or more	At a rate of sixty six 1/2 percent (66.5%) 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 P15,097.00.

For purposes of this section, the tax on 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.

- (f) The graduated tax on contractors and other independent contractors shall likewise be collected from tax subjects enumerated under Section 19 (c) of Presidential Decree No. 231, as amended, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160.

1. welding shops
2. service stations
3. white/blue printing, recopying, or photocopying services
4. assaying laboratories
5. advertising agencies
6. shops for shearing animals
7. vaciador shops
8. stables
9. construction of motor vehicles, animal-drawn vehicles, bicycles, and/or tricycles
10. lathe machine shops
11. furniture shops
12. proprietors of bulldozers and other heavy equipment available to others for consideration

- (g) On banks and other financial institutions, at the rate of fifty five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

- (h). The rates of graduated taxes on the businesses hereunder enumerated shall be the following :

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

Gross Sales/Receipts for the
Preceding Calendar Year

Amount of Tax Per Annum

Less than 5,000.00	35.75
5,000.00 or more but less than 10,000.00	81.16
10,000.00 or more but less than 15,000.00	137.45
15,000.00 or more but less than 20,000.00	216.50
20,000.00 or more but less than 30,000.00	359.50
30,000.00 or more but less than 40,000.00	504.50
40,000.00 or more but less than 50,000.00	722.00
50,000.00 or more but less than 75,000.00	1,155.00
75,000.00 or more but less than 100,000.00	1,733.00
100,000.00 or more but less than 150,000.00	2,598.00
150,000.00 or more but less than 200,000.00	3,466.00
200,000.00 or more but less than 250,000.00	4,765.00
250,000.00 or more but less than 300,000.00	7,065.00
300,000.00 or more but less than 400,000.00	8,086.00
400,000.00 or more but less than 500,000.00	11,051.00
500,000.00 or more but less than 750,000.00	12,143.00
750,000.00 or more but less than 1,000,000.00	13,456.00
1,000,000.00 or more but less than 2,000,000.00	15,097.00
2,000,000.00 or more	At a rate of sixty and 1/2 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 P15,097.00.

- (i) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate not exceeding P55.00 per peddler annually.

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

The tax herein imposed shall be payable within the first twenty (20) days of January. Any 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.

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

Air-conditioned buses	21,000.00 per unit/annum
Buses without air conditioning	15,000.00 per unit/annum
"Mini" buses	4,500.00 per unit/annum
Jeepneys/UV Express	4,500.00 per unit/annum

The aforementioned fees may be paid in quarterly or semi-annual installments at the option of the taxpayer.

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

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

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 of said principal office shall be considered as the situs thereof.

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

2. Branch or Sales Office - a fixed place in a locality which conducts operations of 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 purposes 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.01 of this Ordinance.

(b) Sales Allocation

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

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

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

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

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

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

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

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

6. The foregoing sales allocation under paragraph (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
 7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
 8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.
- (c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- (d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

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

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

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

- a. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the 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.
2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 3. The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article 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 season	P 1,000.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	500.00
Sports contest/exhibitions per day	1,000.00

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

Article E. Tax on Mining Operations

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

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

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

Section 2E.02. Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2.2%) based on the gross receipts for the preceding year of mining operations. (The tax should not exceed 2% of the gross receipts during the preceding year.)

Section 2E.03. Situs of the Tax. Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Section 2E.04. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

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

Section 2E.05. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2E.06. Administrative Provisions.

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

Article F. Tax on Forest Concessions and Forest Products

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

- (a) *Forest Products* mean timber, pulp-wood/chipwood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2F.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2F.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Article G. Special Levy on Lands

(The special levy on lands is “site specific”. The imposition of the special levy on lands requires a description “with reasonable accuracy, the nature, extent, and location of the public works or improvements to be undertaken, and the estimated cost thereof” and a specification of the “metes and bounds by monuments and lines.” Moreover, the law requires that a public hearing shall be conducted to afford the opportunity to the owners of the real property affected to express their positions or objections).

Section 2G.01. Special Levy: Its Meaning. Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

Section 2G.02. Imposition of Levy. A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the municipality at a rate not exceeding sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith. The lands that will be the subject of this levy and the rules thereof shall be identified by ordinance.

Section 2G.03. Exemptions. The special levy shall not apply to lands owned by:

- (a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- (c) Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the municipality for the construction of such projects or improvements.

Section 2G.04. Time of Payment. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 2G.05. Collection and Accrual of Proceeds. Collection of special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the General Fund of the Municipality.

Section 2G.06. Administrative Provisions.

- (a) *Ordinance Imposing a Levy.* Tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Bayan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.

- (b) *Publication of Proposed Ordinance Imposing Special Levy.* Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon; notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- (c) *Fixing the Amount of Special Levy.* The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the Municipal Assessor, or its current assessed value as fixed by said assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing the special levy, the Municipal Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- (d) *Taxpayer's Remedies Against Special Levy.* Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

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 of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

For purposes 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>
Micro	PhP 1.5M below	1 – 10
Small	Over PhP 1.5M to PhP 15M	11 – 99
Medium	Over PhP 15M to PhP 100M	100 – 199
Large	Over PhP 100M	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

- 1. On Manufacturers/Importers/Producers

Micro	P 1,000.00
-------	------------

Small	1,500.00
Medium	2,000.00
Large	2,500.00
2. On Banks	
Rural, Thrift and Savings Banks	P 2,000.00
Commercial, Industrial and Development Banks	4,000.00
Universal Banks	6,000.00
3. On Other Financial Institutions	
Small	P 1,500.00
Medium	3,500.00
Large	5,500.00
4. On Contractors/Service Establishments	
Micro	P 1,000.00
Small	1,500.00
Medium	2,000.00
Large	2,500.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Micro	P 1,000.00
Small	1,500.00
Medium	2,000.00
Large	2,500.00
6. On Transloading Operations	
Medium	P 2,000.00
Large	4,000.00
7. Other Businesses	
Micro	P 500.00
Small	1,000.00
Medium	1,500.00
Large	2,000.00

Another set of Mayor's Permit Fees shall be set by an ordinance 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 Links
Other similar businesses

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:** An application for Mayor's Permit using the Unified Form (JMC No. 01, S2016, August 30, 2016) shall be filed with the Business One Stop Shop (BOSS) at the Treasury Office, Ground Floor, Government Center. 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 the business or undertaking that is to be conducted, and such other data or information as may be required.

1. For New Business Registration

- a. Proof of business registration, incorporation, or legal personality (i.e. DTI/SEC/Cooperative Development Authority (CDA) registration);
Note: In certain cases like Sari-sari Stores not using any or without business name, the requirements of DTI/SEC registration may be dispensed with during initial registration (see Act No. 3883).
- b. Basis for computing taxes, fees, and charges (e.g. business capitalization);
- c. Occupancy Permit, if required by national laws (e.g. Building Code) and local laws;
- d. Contract of lease (if Lessee); and
- e. Barangay Clearance (for businesses which do not require occupancy permits).

2. Renewal Applications

- a. Basis for computing taxes, fees, and charges (e.g. Income Tax Returns); and
- b. Barangay clearance

STANDARD STEPS

1. Business Permit Processing shall consist of the following:

- (1.) Application Filing and Verification – submission of complete accomplished application form with attached documentary requirements and one time verification.
- (2.) Assessment – one-time assessment of taxes, fees and charges, and;
- (3.) Pay and Claim – one-time payment of taxes, fees and charges, receipt of Official Receipt (OR) as proof of payment of taxes, fees, and charges imposed by the municipality and the Bureau of Fire Protection (BFP) in securing Business Permit and other regulatory permits and clearances.

Below illustrates the standard steps, which applicants shall follow in securing the Business permit for new business applications and business renewals.

A. STANDARD STEPS FOR THE REGISTRATION OF NEW BUSINESSES

(Assuming BFP Presence/Co-location – Collection of Fire Safety Inspection Fee)

Step No.	CLIENT		LGU		Processing Time, including Waiting Time
	STEP	Documentary Requirement	Offices	Required Actions	
1	File application for New Business application	Filled up Unified Form DTI/SEC/CDA registration Occupancy Permit if required by local laws Contract of lease (if lessee)	Frontline – BOSS/Business Permit and Licensing Office (BPLO)	Review and validate submission Assess eligibility for renewal based on record of businesses with Occupancy Permit transmitted previously by Municipal Engineering Office/Office of the Building Official Endorse to the next step	1 hour at most
2	One-time assessment of taxes, fees, and charges	All documents from Step 1	BOSS Backroom -MTO -BFP	Assessment of business taxes, charges and fees, and fire safety fees Preparation of tax order of payment (ToP) Issue ToP and advise to pay at the Pay Counters	1 to 2 hours
3	One-time payment of taxes, fees and charges, receipt of OR, and claim Mayor's Permit and other regulatory permits and clearances	All documents from Step 2	Frontline – MTO, BFP BOSS Backroom -MTO -BPLO -Other Offices (if necessary) Frontline BPLO, MTO, BFP	Accept Payment Print OR, print and sign (if applicable) Mayor's Permit, and other clearances Issue OR, Mayor's Permit and other clearances	

B. STANDARD STEPS FOR RENEWAL OF BUSINESS PERMITS

(Steps Assuming LGU Support in Assessment and Collection of Fire Safety Inspection Fee)

Step No.	CLIENT		LGU		Processing Time, including Waiting Time
	STEP	Documentary Requirement	Offices	Required Actions	

1	File application for Renewal of Business application	Filled up Unified Form Barangay Clearance Income Tax Returns for previous year	Frontline – BOSS/BPLO	Review and validate submission Assess eligibility for renewal based on consolidated negative list consisting of positive findings Endorse to the next step	5 to 30 minutes
2	One-time assessment of taxes, fees, and charges	All documents from Step 1	BOSS Backroom -MTO -BPLO -BFP Frontline - BPLO	Assessment of business taxes, charges and fees, and fire safety fees Preparation of tax order of payment (ToPs) Issue ToP and advise to pay at the Pay Counters	1 to 2 hours
3	One-time payment of taxes, fees and charges, receipt of OR, and claim Mayor's Permit and other regulatory permits and clearances	All documents from Step 2	Frontline – MTO, BFP BOSS Backroom -MTO -BPLO -Other Offices (if necessary) Frontline BPLO, MTO, BFP	Accept Payment Print OR, print and sign (if applicable) Mayor's Permit, and other clearances Issue OR, Mayor's Permit and other clearances	1 to 2 hours

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 ordinance.

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.

Provisional Mayor's Permit

A provisional Mayor's Permit, the validity of which shall be three (3) months only, shall be issued to applicants who fail to meet all the aforementioned requirements. The grantee of said permit shall be given three months to comply with the lacking requirements. Upon completion of all the requirements, a new Mayor's Permit shall be issued in his/her favor.

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.** The municipality is equipped with electronic Business Permit Licensing System (eBPLS) – a financial management software used to process business applications electronically.

The initial step in the application or renewal for a business license is the assessment. All establishments have to undergo this process before they can proceed to the next step. After initial assessment, an establishment (or line of business) can now go through final assessment, after which payment will have to be made at the designated collecting office. The payment transaction will be recorded in the system by posting such payment details as OR number, date and amount of payment. Once payment has been made, the taxpayer may now claim the Mayor's/business permit. Each business permit issued bears a corresponding permit number auto-generated by the system. With regard to application for retirement of an establishment or line of business, similar procedures will have to be followed, from initial assessment to final assessment then the settlement of whatever dues or accountabilities the taxpayer still has. Only when all obligations have been settled by the taxpayer will an establishment or line of business be considered officially retired.

- (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 restored 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 six (6) months.
- (b) Establishments/persons selling cooked and readily edible foods and native delicacies 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.
- (d) Funeral Parlors. Said business establishments shall not be allowed to operate without the employment therein of a licensed Embalmer.

Article B. Permit Fee for Cockpit 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 takes 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:

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

1. Promoter/Host	500.00/annum
2. Pit Manager	500.00/annum
3. Referee	500.00/annum
4. Bet Taker "Kristo/Llamador"	500.00/annum
5. Bet Manager "Maciador/Kasador"	500.00/annum
6. Gaffer "Mananari"	500.00/annum
7. Cashier	500.00/annum
8. Derby (Matchmaker)	500.00/annum

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 cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof;
- (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)	1,000.00
(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 once a week at any day as designated by the owner. 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 of 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. Fees on Impounding of Stray Animals

Section 3D.01. Definition. When used in this Article.

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

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

	<u>Amount of Fee</u>
(a) Large Cattle	P100.00/day
(b) All other animals	50.00/day

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

Section 3D.04. Administrative Provisions.

- (a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound stray animals in the municipal corral or a place duly designated for such purpose. The Office of the Municipal Administrator shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for thirty (30) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and the Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within thirty (30) days after the date of impounding shall be sold at public auction under the following procedures:
 - 1. The Municipal Treasurer shall post notice for fifteen (15) days in four (4) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within two (2) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 - 2. The owner may stop the sale by paying, at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within the sixty (60) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 3D.05. Penalty. Owners whose animals are caught stray and incurring damages to plants and properties shall pay the following fines:

- | | | |
|----|---|------------------|
| a. | First offense | P 100.00 per day |
| b. | Second offense | 200.00 per day |
| c. | For the third offense and each subsequent offense | 300.00 per day |

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

Article E. Building Permit, Occupancy Permit, and Related Fees

Section 3F.01. Building Permit, Occupancy Permit, and Related Fees. There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permit fees, occupancy permit fees, signboard permit fees, plumbing inspection permit fees, sanitary inspection fees, mechanical installation and inspection fees, and such other imposition as may be prescribed by the Department of Public Works and Highways on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within this municipality in the exercise of regulatory powers over public and private buildings and structures in accordance with the rules and regulations implementing Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines.

Section 3E.02. Time and Manner of Payment. The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of the Building permit.

Section 3E.03. Accrual of Payment. The building permit fees shall accrue entirely to this municipality.

Section 3E.04. Administrative Provisions.

- (a) Any person desiring to obtain an occupancy permit shall file application/s therefor on the prescribed application forms.
- (b) Together with the accomplished prescribed application form/s, the following shall be submitted to the Office of the Building Official (OBO):
 1. Duly notarized Certificate of Completion;
 2. As Built Plans; and
 3. Fire Safety Inspection Certificate.

Article F. Permit Fee on Parades

Section 3F.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Two hundred pesos (P200.00) per day on parades using banners, floats or musical instruments carried on in this municipality.

Section 3F.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five (5) working days before the scheduled date of the parade and on such activity shall be held.

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

Section 3F.04. Administrative Provisions.

- (a) Any person who shall hold a parade within this municipality shall first obtain permit 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 Chief of Police 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 G. Registration and Transfer Fees on Large Cattle

Section 3G.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 3G.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	P 200.00
(b) For Certificate of Transfer	200.00
(c) For Registration of Private Brand	500.00

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

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

Section 3G.04. Administrative Provisions.

- (a) 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 which issued 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 3G.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, rules, and regulations.

Article H. Permit Fee for Excavation

Section 3H.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.

(a) For crossing streets with concrete pavement:	Amount of Fee
1. For crossing concrete pavement (minimum area 2.00 x 6.00 m., 12 sq.m.)	P1,500.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	1,500.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	1,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	500.00
(c) For crossing the streets with gravel pavement:	
1. Minimum fee	500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.30 meters)	300.00
(d) For crossing existing curbs and gutters resulting in the damage	1,500.00
(e) Additional fee for every day of delay in excess of excavation period provided in the Mayor's permit	200.00

Section 3H.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 one hundred percent (100%) of the assessed damage 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 two (2) days after the purpose of the excavation is accomplished.

Section 3H.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, 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 I. Fee for Sealing and Licensing of Weights and Measures

Section 3I.01. 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	100.00
Measure over one (1) meter	200.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	200.00
Over ten (10) liters	400.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	200.00
With capacity of more than 30 kg. but not more than 300 kg.	600.00
With capacity of more than 300 kg. but not more than 3,000 kg.	1,500.00
With capacity of more than 3,000 kg.	2,000.00
(d) For sealing apothecary balances of precision	1,000.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balance or other balances with complete set of weights for use therewith	1,000.00
For each extra weight	100.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of one hundred pesos (P100.00) for each instrument shall be collected.	

Section 3I.02. 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 for one 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 fee paid therefor 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 3I.03. Place of Payment. The fees herein levied shall be paid in the municipality 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 3I.04. Exemptions.

- (a) All instruments for weights and measures used in government work 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 3I.05. 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 3I.06. Fraudulent Practices Relative to Weights and Measures and Corresponding Penalties.

- (a) Fraudulent practices relative to weights and measures. Any person, other than the official sealer of weights and measures:
 - 1. Who places an official tag or seal upon any instrument of weights or measures or attaches it thereto; or
 - 2. Who fraudulently imitates any mark, stamp or brand, tag or other characteristic sign used to indicate that weights and measures have been officially sealed; or

3. Who alters in any way the certificate given by the sealer as an acknowledgment that the weights and measures mentioned therein have been duly sealed; or
 4. Who makes or knowingly sells or uses any false or counterfeit stamps, tag, certificate, license, or any dye for printing or making stamps, tags, certificates, or licenses which is an imitation of, or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
 5. Who alters the written or printed figures or letters on any stamp, tag, certificate of license used or issued; or
 6. Who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in payment of fees or charges imposed in this article; or
 7. Who procures the commission of any such offense by another; shall for each of the offenses above, be fined by not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Pesos (P2,000.00) or imprisoned for not less than one (1) month nor more than two (2) months, or both, at the discretion of the court.
- (b) Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:
- Any person making a practice of buying or selling goods by weights and/or measures, or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished by a fine or not exceeding One Thousand Pesos (P1,000.00) or by imprisonment of not more than one (1) month, or both at the discretion of the Court.
- If, however, such scale, balance, weight or measure, has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of an authorized sealer or inspector of weights and measures, be sealed, and the owner, possessor or user of the same shall be subject to no 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.
- (c) Any person, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or who knowingly uses any false scale or balance, weight or measure, whether sealed or not shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Pesos (P2,000.00) or by imprisonment of not less than one (1) month nor more than two (2) months, or both, at the discretion of the Court.
- (d) Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure of any article bought or sold by weight

or measure, fraudulently misrepresents the weights or measures thereof shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Pesos (P2,000.00) or by imprisonment of not less than one (1) month and not more than two (2) months, or both at the discretion of the Court.

Section 3I.07. Administrative Penalties. The Municipal Treasurer may compromise the following acts or omissions not constituting fraud:

- (a) Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:
- | | <u>Penalty</u> |
|---|----------------|
| 1. When correct | P1,500.00 |
| 2. When incorrect but within tolerable allowance of defect or short measure | 2,000.00 |
- (b) Failure to produce weight and measure tag or license or certificate upon demand but the instrument is duly registered
- | | |
|---|-----------|
| 1. When correct | P1,500.00 |
| 2. When incorrect but within tolerable allowance of defect or short measure | 2,000.00 |
- (c) Any person found violating any of the above two (2) provisions for the second time shall be fined twice the above penalty.

Article J. Permit Fee on Film-Making

Section 3J.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	P10,000.00/film
b. Commercial advertisements	5,000.00/film
c. Documentary film	3,000.00/film
d. Video coverage	2,000.00/coverage

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

Section 3J.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit Fifteen (15) days before location-filming is commenced.

Article K. Permit Fee for Agricultural Machineries and Other Heavy Equipment

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

	Rate of Fee Per Annum
a. Hand Tractors/Kuliglig	1,000.00
b. Light Tractors/Rotavators	2,000.00

c.	Heavy Tractors	3,000.00
d.	Bulldozer	2,000.00
e.	Forklift	500.00
f.	Heavy Graders	2,000.00
g.	Light Graders	1,500.00
h.	Mechanized Threshers	1,500.00
i.	Manual Threshers	500.00
j.	Cargo Truck	1,000.00
k.	Dump Truck	1,000.00
l.	Road Rollers	1,000.00
m.	Pay loader	1,000.00
n.	Prime movers/Flatbeds	1,500.00
o.	Backhoe	1,500.00
p.	Rock crusher	1,000.00
q.	Batching Plant	1,000.00
r.	Transit/Mixer Truck	1,500.00
s.	Crane	1,500.00
t.	Combined Harvester/Reaper	3,000.00
u.	Rice/Corn Planter	1,500.00
v.	1-Bagger Concrete Mixer	500.00
w.	Tri-wheels	500.00
x.	Other agricultural machinery or heavy equipment not enumerated above	1,000.00

Section 3K.02. Time and Manner of Payment. The aforementioned annual permit fees shall be paid in full within the first twenty (20) days of January of each year.

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

Article L. Permit Fees on Tricycle Operation

Section 3L.01. Definitions. When used in this Article:

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) 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 3L.02. Imposition of Fees. There shall be collected fees for the operation of tricycle-for-hire as follows:

A. Route 1: Within the Municipality:

1.	Annual Franchise Fee	P300.00
2.	Number Sticker	50.00
3.	Fare Matrix	50.00
4.	Driver's ID Card	50.00
5.	Filing fee for amendment of MTOP	100.00
6.	Penalty for late renewal of MTOP	50.00 for first month 10.00 for each succeeding month/s

B. Route 2: Delfin Albano – Tumauini (DATUM):

1.	Annual Franchise Fee	P150.00
2.	Number Sticker	50.00
3.	Fare Matrix	50.00
4.	Driver's ID Card	50.00
5.	Filing fee for amendment of MTOP	100.00
6.	Penalty for late renewal of MTOP	50.00 for first month 10.00 for each succeeding month/s

Section 3L.03. Time of Payment.

- (a) The fee shall be paid to the Municipal Treasurer upon application for new franchise or renewal of franchise.
- (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 route, change of ownership of unit or transfer of MTOP.

Section 3L.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 route after public hearing; prescribe and regulate routes 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) except for newly acquired, or purchased tricycle unit/s wherein the Delivery Receipt bearing the motor unit's descriptions, shall be required.

3. The grantee of the MTOP shall carry a common carrier's 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 destination within a route.
- (c) The Sangguniang Bayan may impose a common color for tricycles for hire in the same route. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

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

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

Municipal Vice Mayor	Chairman
Chair, Public Utilities and Facilities	Vice Chairman
Sangguniang Bayan Secretary	Head, MTOPRB Secretariat

- (f) The Offices of the Sangguniang Bayan Secretary and 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 M. Permit Fee on Occupation/ Calling Not Requiring Government Examination

Section 3M.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 occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P500.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	500.00
(c) On employees and Workers in food or eatery establishment	500.00
(d) On employees and workers in night or night and day establishment	500.00
(e) All occupations 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, artificial and natural insemination technician	500.00

Section 3M.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 3M.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 storages or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shops; hardwares; pest control services; printing and publishing houses; service station; slaughterhouses; 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 establishments who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries; supermarkets; beauty salons; tailor shops; dress shops; 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 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 establishments; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishments 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 girls below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
 - (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 3M.02.

Section 3M.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 and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

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

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

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

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

Section 3M.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 purposes.
- (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 N. Building Permit

Section 3N.01. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to National Building Code Development Office Memorandum Circular No. 01, Series of 2005 dated April 30, 2005 of the Department of Public Works and Highways.

Section 3N.02. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Office of the Building Official.

Section 3N.03. Administrative Provisions.

- (a) Any person desiring to obtain a building permit and any ancillary/accessory permit/s together with a Building Permit shall file application/s therefor on the prescribed application forms.
- (b) Together with the accomplished prescribed application form/s, the following shall be submitted to the Office of the Building Official (OBO):
 - 1. Five Sets of Completed Plans and Specifications
 - 1.1.Architectural
 - 1.2.Structural
 - 1.3.Electrical
 - 1.4.Sanitary
 - 1.5.Mechanical
 - 1.6.Plumbing

2. Bill of Materials
3. Fire Safety Clearance
4. Xerox copy of TCT and Latest Tax Declaration
5. Structural Analysis for two storey and above
6. Photocopy of engineer's latest PTR
7. Photocopy of Engineer's Professional License

Section 3N.04. Penalty. Any violation of the provision of this article shall be punished by a fine of not more than Twenty Thousand Pesos (P20,000.00) or imprisonment of not more than two (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof or as required by existing ordinances. Provided further, that in case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and Provided, finally, that upon failure to remove or demolish the said building or structure, the Municipal Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

Article O. Permit Fee for the Storage of Flammable and Combustible Materials

Section 30.01. 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

Less than 500 liters	P 500.00
500 to 2,000 liters	1,000.00
2,001 to 5,000 liters	1,500.00
5,001 to 20,000 liters	2,000.00
20,001 to 50,000 liters	2,500.00
50,0001 to 100,000 liters	3,000.00
Over 100,000 liters	3,500.00
- b. Storage of cinematographic film 200.00
- c. Storage of celluloid 200.00
- d. Storage of calcium carbide

1) Less than 50 cases	200.00
2) 50 to 99 cases	400.00
3) 100 or more cases	600.00
- e. Storage of tar, resin and similar materials

1) Less than 1,000 kls.	200.00
2) 1,000 to 2,500 kls.	400.00
3) 2,500 to 5,000 kls.	600.00
4) Over 5,000 kls.	800.00

- f. Storage of coal deposits
- | | |
|----------------------|--------|
| 1) Below 100 tons | 200.00 |
| 2) 100 tons or above | 400.00 |
- g. Storage of combustible, flammable or explosive substance not mentioned above 500.00

Section 30.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 30.03. 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 P. Permit and Inspection Fee on Machineries and Engines

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

- (a) Internal combustible engines:

1. 2 HP and below	P 50.00
2. 5HP and below but not lower than 3 HP	100.00
3. 10HP and below but not lower than 5 HP	150.00
4. 14HP and below but not lower than 10HP	200.00
5. Above 15HP	250.00

- (b) Other stationery engines or machines:

1. 3 HP and below	50.00
2. 5 HP and below but not lower than 3 HP	100.00
3. 10 HP and below but not lower than 5 HP	150.00
4. 14 HP and below but not lower than 10 HP	200.00
5. Above 14 HP	250.00

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

Section 3P.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 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 twenty (20) days of January, or of every quarter as the case may be.

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

Article Q. Permit Fee for Inspection and Verification of Subdivision

Section 3Q.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee for the verification and inspection of subdivision in this municipality, in accordance with the rates prescribed by the HLURB, as follows:

a)	Permit Fee for Verification	Annual Fee
	1) For subdivision less than five (5) has.	P 1,000.00
	2) For subdivision from five (5) to less than ten (10) has.	2,000.00
	3) For subdivision over ten (10) has.	3,000.00

In addition, subdivision owner shall pay an annual fee of One Thousand Pesos (P1000.00) for verification and inspection per hectare or fraction thereof until the construction of the roads, bridges, drainage system, installation of electric post, and water system, if any are complete.

b)	Final Permit for Inspection	
	1) For the first twenty (20) linear meters	100.00
	2) For every meter in excess of twenty (20) linear meters	5.00
	3) Streets:	
	a) For the first square meter	100.00
	b) For every sq. m. in excess of 20 sq. m.	5.00
	4) Reinforced concrete culvert for every meter	10.00
	5) Bridge	15.00

If upon verification and inspection, it is found out that the subdivision is of a bigger area than what was reported as its areas, the applicant shall pay the fees corresponding to the area difference and the official receipt therefor shall be presented to the Mayor before final action is taken on the application.

Section 3Q.02. Time of Payment. The fees imposed in this article shall be paid by the subdivision owner or his representative to the Municipal Treasurer before verification or inspection is conducted.

Section 3Q.03. Administrative Provisions. The Municipal Mayor shall administer the provision of this article and other existing ordinances, executive orders, laws, regulating to, and governing subdivision and housing projects.

Article R. Permit Fee for Zoning/Locational Clearance

SECTION 3R. Imposition of Fee. There shall be collected a Mayor's Permit Fee for Zoning/Locational Clearance for all structures constructed in this municipality in accordance with existing ordinance and laws.

I. ZONING/LOCATIONAL CLEARANCE FEES

A. Single residential structure attached or detached	
1. P100,000 and below	P288.00
2. Over P100,000 to P200,000	P576.00
3. Over P200,000	P720.00 + (1/10 of 1% in excess of P200,000.00)
B. Apartments/Townhouses	
1. P500,000 and below	P1,440.00
2. Over P500,000 to P2 million	P2,160.00
3. Over P2 million	P3,600.00 + (1/10 of 1% of cost in excess of P2M regardless of number of floors)
C. Dormitories	
1. P2 million and below	P3,600.00
2. Over P2 million	P3,600.00 + (1/10 of 1% of cost in excess of P2M regardless of the number of floors)
D. Institutional	
Project Cost of which is:	
1. Below P2 million	P2,880.00
2. Over P2 million	P2,880.00 + (1/10 of 1% of cost in excess of P2M)
E. Commercial, Industrial and Agro-Industrial Project Cost of which is:	
1. Below P100,000	P1,440.00
2. Over P100,000 – P500,000	P2,160.00
3. Over P500,000	P2,880.00
4. Over P1 million – P2 million	P4,320.00
5. Over P2 million	P7,200.00 + (1/10 of 1% of cost in excess of P2M)
F. Special Uses/Special Projects (Gasoline Station, Cell Sites, Slaughter House, Treatment Plants, etc.)	
1. Below P2 million	P7,200.00 + (1/10 of 1% of cost in excess of P2M)
2. Over P2 million	P7,200.00 + (1/10 of 1% of cost in excess of P2M)
G. Alteration/Expansion (affected areas/cost only) Same as the original application	

II. SUBDIVISION & CONDOMINIUM PROJECTS (PD 957)

A. Subdivision Projects

1. Approval of Subdivision Plans (including Townhouses)	
1. Preliminary Approval and Location Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP)	
• Processing Fee	P360.00/ha. or a fraction thereof
• Inspection Fee*	P1,500.00/ha. regardless of density
2. Final Approval and Development Permit	
• Processing Fee	P2,880.00/ha. regardless of density
Additional Fee on Floor Area of housing component	P3.00/sq.m.
• Inspection Fee*	P1,500.00/ha. regardless of density
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration Processing Fee	
• Processing Fee	P2,880.00
3. License to Sell	
• Processing Fee	P216.00/saleable lot
Additional Fee on Floor Area of housing component	P14.40/sq.m.
• Inspection Fee*	P1,500.00/ha. regardless of density
4. Certificate of Completion	
• Certificate Fee	P216.00
• Processing Fee	
• Inspection Fee*	P1,500.00/ha. regardless of density
5. Extension of Time to Develop	
• Processing Fee	P504.00
Additional Fee (unfinished area for development)	P14.40 sq.m.
• Inspection Fee*	P1,500.00/ha. regardless of density

* Application for CR/LS with DP issued by LGU shall be charge inspection fee

B. Condominium Project

1. Approval of Condominium Plans/Final Approval and Development Permit	
1. Preliminary Approval & Locational Clearance	
2. Final Approval/Development Permit	
• Processing Fee	P720.00
a. Land Area	P7.20/sq.m.
b. No. of Floors	P288.00/floor
c. Building Areas	P23.05/sq.m. of GFA

• Inspection Fee*	P1,500.00/ha.
3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit
4. Conversion (affected areas only)	- do -
2. Certificate of Registration	
• Processing Fee	P2,880.00
3. License to Sell	
a. Residential	P17.30/sq.m. of saleable area
b. Commercial	P36.00/sq.m. of saleable area
Inspection Fee	P1,500.00/ha.
4. Extension of Time to Develop	
• Processing Fee	P504.00
Additional Fee (unfinished floor area for development)	P17.30/sq.m.
• Inspection Fee	P1,500.00/ha.
5. Certificate of Completion	
• Certificate Fee	P216.00
• Processing Fee	
• Inspection Fee	P1,500.00/floor

III. SUBDIVISION AND CONDOMINIUM PROJECTS (under BP 220)

A. Subdivision Projects

1. Approval of Subdivision Projects	
1. Preliminary Approval & Locational Clearance	
• Processing Fee	
a. Socialized Housing	P90.00/ha.
b. Economic Housing	P216.00/ha.
• Inspection Fee	
a. Socialized Housing	P1,500.00/ha.
b. Economic Housing	P1,500.00/ha.
2. Final Approval & Development Permit	
• Processing Fee	
a. Socialized Housing	P600.00/ha.
b. Economic Housing	P1,440.00/ha.
• Inspection Fee	
a. Socialized Housing	P1,500.00/ha.
b. Economic Housing	P1,500.00/ha.
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Building permit (floor area of housing unit)	P7.20/sq.m.
2. Certificate of Registration	
• Processing Fee	
a. Socialized Housing	P420.00
b. Economic Housing	P720.00
3. License to Sell (per saleable lot)	
• Processing Fee	
a. Socialized Housing	P24.00/saleable lot
b. Economic Housing	P72.00/saleable lot
Additional fee on floor area of housing component	P3.00/sq.m.
• Inspection Fee*	
a. Socialized Housing	P1,500.00/ha.
b. Economic Housing	P1,500.00/ha.
4. Extension of Time to Develop	
• Processing Fee	
a. Socialized Housing	P420.00
b. Economic Housing	P504.00
Additional fee (unfinished area for development)	P2.88/sq.m.
• Inspection Fee	
a. Socialized Housing	P1,500.00/ha.
b. Economic Housing	P1,500.00/ha.
5. Certificate of Completion	
• Certificate Fee	
a. Socialized Housing	P180.00
b. Economic Housing	P216.00
• Processing Fee	
a. Socialized Housing	
b. Economic Housing	
• Inspection Fee	P1,500.00/ha.

6. Occupancy Permit
 1. Processing Fee
 - a. Socialized Housing P6.00/sq.m.
 - b. Economic Housing 7.20/sq.m.
 2. Inspection Fee (saleable floor area of the housing component)
 - c. Socialized Housing P1,500.00/ha.
 - d. Economic Housing P1,500.00/ha.

B. Condominium Projects

1. Approval of Condominium Plans
 1. Preliminary Approval and Locational Clearance P720.00
 2. Final Approval and Development Permit
 - Processing Fee
 - a. Total Land Area P7.20/sq.m.
 - b. No. of Floors P144.00/floor
 - c. Building Areas P5.80/sq.m. of GFA
 - Inspection Fee P1,500.00/ha.
 3. Alteration Plan (affected areas only) Same as Final Approval and Development Permit P720.00
2. Certificate of Registration
3. License to Sell
 - a. Residential P7.20/sq.m. of saleable area
 - b. Commercial P10.65/sq.m. of saleable area
4. Extension of Time to Develop
 - Processing Fee P3.00/sq.m.
 - Inspection Fee (unfinished area for development) P1,500.00/floor
5. Certificate of Completion
 - Certificate Fee P216.00
 - Processing Fee
 - Inspection Fee P1,500.00/floor

IV. INDUSTRIAL/COMMERCIAL SUBDIVISION

1. Approval of Industrial/Commercial Subdivision
 1. Preliminary Approval and Locational Clearance
 - Processing Fee P432.00/ha.
 - Inspection Fee P1,500.00/ha.
 2. Final Approval and Development Permit
 - Processing Fee P720.00/ha.
 - Inspection Fee P1,500.00/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 P2,880.00
2. Certificate of Registration
3. License to Sell
 - Processing Fee P3.00/sq.m. of land area
 - Inspection Fee* P1,500.00/ha.
4. Extension of Time to Develop
 - Processing Fee P504.00
 - Additional Fee (unfinished area for development) P14.40 sq.m.
 - Inspection Fee P1,500.00/ha.
5. Certificate of Completion
 - Certificate Fee P216.00
 - Processing Fee
 - a. Industrial P504.00
 - b. Commercial P720.00
 - Inspection Fee* P1,500.00/ha.

V. FARMLOT SUBDIVISION

1. Approval of Farmland Subdivision
 1. Preliminary Approval and Locational Clearance
 - Processing Fee P288.00/ha.
 - Inspection Fee P1,500.00/ha.
 2. Final Approval and Development Permit
 - Processing Fee P1,440.00/ha.
 - Inspection Fee P1,500.00/ha.

(Projects already inspected for PALC application may not be charged inspection fee)

3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	P2,880.00
3. License to Sell	
• Processing Fee	P720.00/lot
• Inspection Fee*	P1,500.00/ha.
4. Extension of Time to Develop	
• Processing Fee	P504.00
• Additional Fee on Floor Area of housing component and other development	P14.40 sq.m.
• Inspection Fee	P1,500.00/ha.
5. Certificate of Completion	
• Certificate Fee	P216.00
• Processing Fee	
• Inspection Fee	P1,500.00/ha.

VI. MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM

1. Approval of Memorial Park/Cemetery Project/Columbarium	
1. Preliminary Approval and Locational Clearance	
a. Memorial Project	P720.00/ha.
b. Cemeteries	P288.00/ha.
c. Columbarium	P3,600.00/ha.
• Inspection Fee	
a. Memorial Project	P1,500.00/ha.
b. Cemeteries	P1,500.00/ha.
c. Columbarium	P1,500.00/ha.
2. Final Approval and Development Permit	
a. Memorial Project	P3.00/sq.m.
b. Cemeteries	P1.50/sq.m.
c. Columbarium	P7.20/sq.m. of land area
	P3.00/floor
	P23.05/sq.m. of GFA
• Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Project	P1,500.00/ha.
b. Cemeteries	P1,500.00/ha.
c. Columbarium	P1,500.00/ha.
3. Alteration of Plan	Same as Final Approval/Development Permit
2. Certificate of Registration	P2,880.00
3. License to Sell	
• Processing Fee	
a. Memorial Project	P72.00/2.5sq.m.
-Apartment Type	P28.80/unit
b. Cemeteries	P28.80/tomb
c. Columbarium	P72.00/vault
• Inspection Fee	
a. Memorial Project	P1,500.00/ha.
b. Cemeteries	P1,500.00/ha.
c. Columbarium	P1,500.00/floor
4. Extension of Time to Develop	
• Processing Fee	P504.00
Additional Fee (unfinished area for development)	
a. Memorial Project	P1,440.00
b. Cemeteries	P720.00/ha.
c. Columbarium	P5.80/sq.m. of GFA
• Inspection Fee	
a. Memorial Project	P1,500.00/ha.
b. Cemeteries	P1,500.00/ha.
c. Columbarium	P1,500.00/floor
5. Certificate of Completion	
• Certificate Fee	P216.00
• Processing Fee	
a. Memorial Project	P1,440.00
b. Cemeteries	P720.00/ha.
c. Columbarium	P5.80/sq.m. of GFA
• Processing Fee	
• Inspection Fee	
a. Memorial Project	P1,500.00/ha.

b. Cemeteries	P7,500.00/ha.
c. Columbarium	P1,500.00/floor

VII. OTHER TRANSACTIONS/CERTIFICATIONS

A. Application/Request for:	
1. Advertisement Approval	P720.00
2. Cancellation/Reduction of Performance Bond	P2,880.00
3. Lifting of Suspended License to Sell	P2,880.00
4. Exemption from Cease and Desist Order	P216.00
5. Clearance to Mortgage	P1,440.00
6. Lifting of Cease and Desist order	P2,880.00
7. Change of Name/Ownership/Amendments of CRLS	P1,440.00
8. Voluntary Cancellation of CRLS	P1,440.00
9. Revalidation/Renewal of Permit (Condominium)	60% of current processing fee
B. Other Certifications:	
1. Zoning Certifications	P720.00/ha.
2. Certification of Town Plan/Zoning Ordinance Approval	P216.00
3. Certification of New Rights/Sales	P216.00
4. Certificate of Registration (form)	P216.00
5. License to Sell (form)	P216.00
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	P216.00/lot or unit
7. Others, to include:	
a. Availability of records/public request	P288.00
b. Certificate of no record on file	P288.00
c. Certification of with or without CRLS	P288.00
d. Certified true copy of documents (report size)	
• Document of five (5) pages or less	P43.20
• Every additional page	P4.40
e. Photocopy of documents	P3.00
f. Other not listed above	P216.00

VIII. REGISTRATION OF DEALER/BROKER/SALESMAN

1. Dealers/Brokers	P720.00
2. Salesman/Agent	P288.00

IX. HOMEOWNERS ASSOCIATION

1. Registration of HOA Examination/Registration	Regular HOAS	CMP HOAS
• Articles of Incorporation	P940.00	780.00
• By-Laws	P940.00	780.00
2. Stamping of Books	P50.00/book	
3. Amendments		
• Articles of Incorporation	P720.00	
• By-Laws	P720.00	
4. Dissolution of Homeowners Association	P720.00	
5. Certification of the new set of Officers	P504.00	
6. Other Certification	P216.00	
• Inspection Fee	P1,500.00/ha.	
7. Research Fee	P50.00/docket	

X. LEGAL FEES (CMP Project)

1. Filing Fee	P1,440.00
2. Additional Fee for claims (for refund, damages, attorney's fee, etc.)	
a. Not more than P20,000	P173.00
b. More than P20,000 but less than P80,000	P576.00
c. P80,000 or more but less than P100,000	P864.00
d. P100,000 or more but less than P150,000	P1,440.00
e. For each P1,000 in excess of P150,000	P7.20
3. Motion for reconsideration	P600.00
4. Petition of Review	P2,880.00
5. Prayer for Cease and Desist Order	P1,200.00
6. Pauper-litigants are exempt from payment of legal fees	
1. Those who gross income are not more than P6,000 per month and residing within M.M.	
2. Those who gross income are not more than P4,000 per month and residing within M.M.	

3. Those who do not own real property
7. Government agencies and its instrumentalities are exempted from paying Legal fees
8. Local government and government-owned or controlled corporation with or without independent charters are not exempted from paying legal fees

XI. UPLC LEGAL RESEARCH FEE

Computation of Legal Research Fee for the University of the Philippines Law Center
(UPLR) remains at One Percent (1%) of every fee charged but shall in No Case Be Lower than P12.00

Covered by MEMORANDUM
CIRCULAR NO. 18 Series of 2013
(October 2, 2013)

SECTION 2R. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the Municipal Treasurer when zoning/location clearance is granted.

SECTION 3R. Administrative Provision. The Municipal Mayor shall administer the provision of this Article and other existing ordinances, executive orders, and laws relating to and governing zoning/location clearance.

Article S. Permit Fee For Temporary Use of Roads, Streets, Sidewalk, Alleys, Patios, Plazas and Playgrounds

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

- | | |
|---------------------|--|
| 1) For construction | P 20.00/sq.m. per week or fraction thereof |
| 2) Others | 10.00/sq.m. per day |

For wake and other charitable, religious, and educational purposes, use and/or occupancy are exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

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

Section 3S.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 T. Permit Fee for the Conduct of Group Activities

Section 3T.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:

1. Conference, meetings, rallies, and demonstration in outdoors, in parks, plazas, roads/streets	500.00
2. Dances	500.00
3. Coronation and ball	500.00
4. Promotional sales	500.00
5. Other Group Activities	500.00

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

Article U. Mayor's Permit and Fees and Charges to All Proprietors of Private Schools

Section 3U.01. All Proprietors of Private Schools operating in Delfin Albano, Isabela shall be required to secure Mayor's Permit at the Office of the Municipal Mayor. Proprietors who plan to start the operation of their new private school in the Municipality shall be required to secure Mayor's Permit before operating such business in the locality.

Section 3U.02. The annual fees and charges to be paid by Proprietors of Private Schools shall be as follows:

School Level	Mayor's Permit	Sanitary Fee
Preparatory School	P 500.00	P 100.00
Primary School	750.00	100.00
Elementary School	1,000.00	200.00
High School	2,000.00	300.00

Section 3U.03. All Fees and charges shall be paid by the proprietors of Private Schools at the Office of the Municipal Treasurer which in turn shall issue an Official Receipt.

Section 3U.04. Any private school found operating without Mayor's Permit shall be subjected to closure.

Article V. Business Fees and Charges in Taxing Telecommunication Companies

Section 3V.01. All telecommunication companies, which constructed their cell sites in the Municipality of Delfin Albano, should pay the prescribed fees and charges before the operation of their business.

Section 3V.02. The business fees and charges to be charged from the said companies shall be the following:

Mayor's Permit	P 5,000.00
Supervisory Fee	500.00
Sticker/ Business Plate	150.00
Sanitary Fee	<u>200.00</u>
Total Fees & Charges	P 5,850.00

Section 3V.03. The renewal of Mayor's Permit should be made not later than January 20 of each year.

Section 3V.04. A penalty of 2% of the total fees and charges shall be charged for late payment of the fees and charges prescribed above.

Article W. Registration of Peddlers and Ambulant Hawkers

Section 3W.01. Registration. All peddlers/ambulant hawkers operating in the Municipality shall register with the Treasury Office ten (10) days upon approval of this Ordinance, and every January of each year thereafter.

Section 3W.02. Requirements for Registration. The following documents are required to be submitted to allow registration of peddlers/ambulant hawkers:

- a.1 Barangay Certificate particularly specifying the hawkers residence;
- a.2 Duly Accomplished Registration Form with applicant's 2 x 2 colored picture;
- a.3 Payment of the registration fees with corresponding Official Receipt (OR);

Section 3W.03. Responsibilities of Peddlers/Ambulant Vendors.

- a.1 Always display to the public their Certificate of Registration/Permit and Identification Card.
- a.2 Ensure and maintain the cleanliness or sanitation of their workplaces, especially regarding proper waste disposal;
- a.3 Ensure that they do not obstruct the flow of traffic;
- a.4 Sell quality and legal foods and goods;
- a.5 Ensure that they do not vend while intoxicated or under the influence of illegal and regulated substances;
- a.6 Ensure that they provide their bi-cycles, tri-cycles, three-wheels, or any form of vehicle they use for hawking their goods proper trash/waste receptacles;
- a.7 Ensure that they don't sell their goods within the 100-meter-radius rule in all schools within the Municipality.

Aside from the above-mentioned duties, peddlers/ambulant hawkers are encouraged to attend seminars sponsored by the Local Government on sanitation, waste disposal, and issues affecting their livelihood.

Section 3W.04. Imposition of Fees. Peddlers/Ambulant Hawkers will have to pay the following fees:

- a.1 **Peddlers:** Registration Fee/Permit: one time annual fee of PhP 55.00

a.2 Ambulant Vendors: Registration Fee: PhP 50.00. Additionally, Ambulant Vendors shall pay for the amount as hereunder stated for Vending/Hawking Permit:

a.2.1 Pedal-Powered Bi-cycles/Tri-cycles

Permit Fee: PhP 10.00/day

a.2.2 Motorized Bi-cycles/Tricycles

Permit Fee: PhP 15.00/day

a.2.3 Three Wheels With Trailer/Four Wheels

Permit Fee PhP 30.00/day

Section 3W.05. Penalties.

a.1 Fines and Penalty: A violation of any of the duties enumerated in Section 3 and of the provisions of Section 4 of this Ordinance shall be penalized as follows:

a.1.1. On the first violation a penalty payment of Two Hundred Pesos (P200.00);

a.1.2 On the second violation, a penalty payment of Five Hundred Pesos (P500.00);

a.1.3 On the third violation, a penalty payment of One Thousand Pesos (P1,000.00)

a.1.4 On the fourth violation, cancellation of Vending Permit.

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.

	<u>Amount of Fee</u>
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	200.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	200.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	200.00
(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	20.00
(e) Photocopy or any other copy produced by copying machine per page	5.00
(f) For every page of the official records and documents indicated in items (a) to (c) secured by indigents, duly certified as such by the authorized official/employee	20.00
(g) For every page of certified copies of records and documents indicated in item (d) secured by indigents duly certified as such by the authorized official or employee	10.00
(h) Photocopy or any other copy produced by copying machine, per page, secured by indigents duly certified as such by the authorized official/employee	5.00

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	500.00
2. Marriage license fee	2.00
3. Marriage solemnization fee	500.00

(b) For registration of the following:

1. Legitimation	500.00
2. Adoption	2,000.00
3. Annulment of Marriage	5,000.00
4. Divorce/Legal Separation	3,000.00
5. Naturalization	1,000.00
6. Change of First Name (RA 9048)	3,000.00
7. Other legal documentation for record purposes	100.00
8. Correction of Clerical Error (RA 9048)	1,000.00
9. Correction of Clerical Error (RA 10172)	3,000.00
10. Judicial Determination of Filiation	1,000.00
11. Declaration of Void Marriage	1,000.00
12. Certification of Civil Legal Instruments:	
a. Legitimation	300.00
b. Affidavit to Use the Surname of the Father	300.00
c. Affidavit of Acknowledgement	300.00
d. Admission of Paternity	300.00

(c) Fees for on-time registration

1. Birth	200.00
2. Marriage	200.00
3. Death	200.00

(d) Fees for delayed registration

1. Birth	500.00
2. Marriage	500.00
3. Death	500.00

(e) Registration of Court Order/Decree 1,000.00

(f) BREQs Fee	120.00
(g) For certified copies of any document in the register, for each page	300.00
(h) 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. Police Clearance Fee

Section 4C.01. Imposition of 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	200.00
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	200.00

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

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected 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. For house for rent	200.00
b. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	400.00
With an area of 50 sq.m. or more but less than 100 sq.m.	600.00
With an area of 100 sq.m. or more but less than 200 sq.m.	800.00
With an area of 200 sq.m. or more but less than 500 sq.m.	1,000.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	1,200.00
With an area of 1,000 sq.m. or more	1,400.00

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

Section 4D.03. Administrative Provisions.

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

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. There will be collected a fee of Two Hundred Pesos (P200.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of One Hundred Pesos (P100.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

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

Section 4E.03. Administrative Provisions.

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

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

Section 4E.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 certificate.

Article F. Animal Vaccination Service Fee

Section 4F.01. Imposition Fee - There shall be collected/imposed from every owner of the dog/cat a vaccination fee of Two Hundred pesos (P200.00) for every dog/cat vaccinated within the territorial jurisdiction of this municipality.

Section 4F.02. Time of Payment - The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog/cat in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

Section 4F.03. Administrative Provisions

1. Vaccination Against Rabies - means the inoculation of a dog/cat with rabies vaccine licensed for the species by the Bureau of Animal Industry and the 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 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 vaccinator when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information:

- (a) Owner's 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) Veterinarian's 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 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay a registration fee of fifty pesos (P 50.00) per dog. The registration officer shall provide the owner with a certificate for the dog and affix a distinguished collar tag as proof of registration.
4. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

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

The licensed 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 Municipal Agriculturist (MA) 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 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 treatments and dog examination.
7. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Section 4F.04. Penalty - Any dog owner who fails to abide by any of the provisions of this article shall be subjected to a fine of Two Thousand Five Hundred Pesos (P2,500.00) without prejudice to the provision of Section 3 (7).

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

Article G. Guidelines and Regulations in the Operation and Use of the Delfin Albano Fitness Center (DAFC)

Section 4G.01. Membership.

- 1.1. Any person interested in availing of the services of the Fitness Center may apply for membership;
- 1.2. Such person must submit a duly-filled up Membership Application Form to the management for approval; and
- 1.3. Upon approval, the applicant shall be required to pay his membership fees and dues.

Section 4G.02. Membership Fees and Dues.

- 2.1. A Membership Fee of Five Hundred Pesos (PhP 500.00) shall be collected upon approval of the application of the member;
- 2.2. This membership Fee shall be renewable yearly; and
- 2.3. Members in good standing, those who have paid their Membership Fees and have renewed the same, are given priority in the use of the Fitness Center.

Section 4G.03. Walk-in Clients. Walk-in Clients may avail of the services of the Fitness Center; provided that they pay either the Monthly Fee or the Per-Session Fee, following these terms:

- 3.1. Monthly Fee of Two Hundred Pesos (PhP 200.00) only;
- 3.2. Per-Session Fee of Twenty Pesos (PhP 20.00) only;
- 3.3. Each session shall run for one-hour; and
- 3.4. Walk-in Clients who have paid Monthly Fees shall be eligible to use the Fitness Center at least twice a week.

Section 4G.04. Operating Days and Hours. The Fitness Center shall be open from Monday to Saturday, from 8:00 AM to 12:00 NN and from 1:00 PM to 5:00 PM.

Section 4G.05. Fitness Guidelines and Regulations.

- 5.1. Members must use their Membership IDs for admittance into the Fitness Center:
 - 5.1.1. IDs may not be shared. Anyone found using someone else's I.D. will be asked to leave the facility. This could also warrant suspension or termination of the membership; and
 - 5.1.2. A Fifty Pesos (PhP 50.00) fee will be charged to replace a lost or damaged Fitness Center ID.
- 1.2. Non-Members or Walk-in Clients must present payment stub before admittance;

- 5.3. Proper decorum while in the Fitness Center shall be observed at all times:
- 5.3.1. Smoking, eating, and drinking of liquor are prohibited in the Center at all times;
 - 5.3.2. Non-alcoholic beverages to be consumed during the workout must be in a container with a lid to avoid spillage; spills from such drinks must be cleaned up immediately;
 - 5.3.3. Any person under the influence of liquor, or any substance for that matter, will not be allowed in the Fitness Center;
 - 5.3.4. Swearing and loud noises are distracting and are prohibited within the premises of the Fitness Center;
 - 5.3.5. Users are requested to put on silent mode their mobile phones while in the Center; and
 - 5.3.6. For the safety of all, users are refrained from preventing or interfering others' use of the equipment in the Center;
- 5.4. Users must first register in the log book before using the facilities of the Fitness Center and must log-out after working out;
- 5.5. Users must follow the designated schedule to avoid inconveniences;
- 5.6. Children under the age of eighteen (18) are not permitted into the Fitness Center; unless accompanied by adults and are able to present a waiver or parent/guardian's consent;
- 5.7. All users should wear appropriate apparel and footwear to comply with the requirements of the Fitness Center, otherwise the access to and use of such facilities will be refused;
- 5.8. Beginners must first seek the assistance of the Fitness Center personnel before working out;
- 5.9. Bringing out of equipment is strictly prohibited;
- 5.10. To avoid over-crowding, presence in the Fitness Center is limited to those using the equipment only; people who are not making use of the gym are not allowed in the Center;
- 5.11. The maximum number of people who can be accommodated in the Center is limited to six (6) per session;
- 5.12. Persons using the equipment are responsible for their own safety; they are advised to seek assistance from the staff in the Center if necessary;
- 5.13. Private coaching, assessments and other related activities are not allowed in the Center without prior authorization from the Management;
- 5.14. The use of personal towel is required;
- 5.15. Users are likewise requested to handle the equipment in the Center with care; users will be responsible for any damages to the facilities or equipment;

- 5.16. The Management will take no responsibility for the loss and theft of or damage to belongings brought into the Center by users;
- 5.17. Any complaints regarding the conduct of Fitness Facilities staff or of a Member or Guests should be reported directly to the Management;
- 5.18. Users must get a complete physical check-up before starting a strength-training program;
- 5.19. Users might have to modify or avoid weightlifting if they have muscle or joint problems, seizure disorders, heart disease, high blood pressure, previous injuries or any other physical condition with potential for danger;
- 5.20. Users must always integrate warm-ups, stretching, and cooling-down into their program to reduce risk of injury by increasing blood flow and prepping muscles for the work they are about to do;
- 5.21. Users must use proper lifting form not only to work their muscles correctly, but also to prevent injury; exercises must be done through a full range of motion in a slow, controlled manner;
- 5.22. When beginning a new weightlifting program, users must always start out using light weights and gradually increase that weight within the next few weeks;
- 5.23. Users must not leave equipment lying around the weight room where someone could trip over it;
- 5.24. Users must always use the collars that prevent weights from falling off the barbells;
- 5.25. Users must be sure to keep their hands away from the chains, cams, pulleys, and weight plates of exercise machines when they are in use;
- 5.26. Users must wear a weightlifting belt on exercises that place stress on their lower back, such as bent-over lifts like squats, or barbell rows.

Section 4G.06. Failure to comply with the above rules may result in loss of the privileges relative to the use of the facilities and equipment of the Fitness Center.

Section 4G.07. The Management reserves the right to suspend the use of any facilities at any time for the organization of private classes and activities or for the arrangement of maintenance or cleaning without prior notice;

Section 4G.08. Fitness Club personnel are not, without prior arrangements, authorized to provide instruction on the use of the equipment.

Section 4G.09. Members and clients should be aware of their personal fitness limitations; use of fitness club equipment and exercise may be strenuous; hence, users are requested to exercise at their own level and pace.

Section 4G.10. It is the responsibility of the users to make the Fitness Center personnel aware if they have any significant health problems, which may affect as a result of exercise activity.

Section 4G.11. Penalties. Users who violate any of the provisions of this Ordinance shall be penalized as follows:

- | | |
|-------------------|--|
| 1. First Offense | PhP 500.00 |
| 2. Second Offense | 1,000.00 |
| 3. Third Offense | 1,500.00 and expulsion as member or non-use of facility for non-members. |

Article H. Lease Guidelines and the Rental Fees and Charges on the Occupancy of Stalls at the Delfin Albano Cultural and Sports Center

Section 4H.01. Imposition of Fees. There shall be collected the following fees:

- | | | |
|-------------------|-------|------------------------|
| 1. Right to Lease | | P5,000.00 for 10 years |
| 2. Stall Rental | | 300.00 per month |

Section 4H.02. Time and Manner of Payment. The fees for the rental of stalls shall be paid to the Municipal Treasurer or his duly authorized representative/s within the first twenty (20) days of each month. In case of new lease, the rental due to the month in which the lease starts shall be paid before occupancy of the stall.

Section 4H.03. Issuance of Official Receipts. The Municipal Treasurer shall issue an official receipt as evidence of payment of rentals for stalls.

Section 4H.04. Surcharge for Late or Non-Payment of Fees. The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of twenty five percent (25%) of the total rent due. Failure to pay the rental fee for three (3) consecutive months shall automatically be a ground for the cancellation of the lease contract, without prejudice to sue the lessee for the unpaid rentals at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.

Section 4H.05. Miscellaneous Provisions on Stalls.

- a. Vacancy of stall before the expiration of the Lease. If for any reason, a stallholder or lessee discontinue or is required to discontinue his business before his lease contract expires, such shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
- b. Partnership with stallholder. A stallholder who enters into business partnership with any party after he requires the right to lease such stall have no authority to transfer to his partner the right to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy the stall under the provisions hereof, and the spouse is qualified to occupy the stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall concerned, if he or she applies for it.
- c. Lessee to personally administer his stall. Any person who has been awarded the right to lease a market stall in accordance with the provision hereof, shall occupy, administer and be present personally at his stall. He may employ helpers who must be Filipino citizens including but not limited to his spouse, parents, and children who are actually living with him and who are not disqualified under the provisions hereof.

- d. Dummies, sub-lessee of stalls. In any case where the person registered to be the holder of lease of a stall in the Cultural & Sports Center is found to be not the person who is actually occupying said stall, the lease of such stall shall be cancelled, if upon investigation such stall holder shall be found to have sub-leased his stall to another person or have connived with such person so that the latter may for any reason, be able to occupy the said stall.
- e. The lessee shall shoulder the cost of the installation of the door of the stalls and the necessary electric wirings. The design of the stall door shall be in conformity with the design and specification prescribed by the Office of the Municipal Engineer.
- f. The lessee may construct, at his own expense, a canopy or an extension of his stall, but the same should not be more than 3 meters away from the stall.

Section 4H.06. Responsibility for Administration. The Municipal Mayor shall exercise direct and immediate supervision and control over the Cultural and Sports Center Stalls and personnel thereof, including those which duties concern the maintenance and up keep of the Center and its premises, in accordance with existing ordinances and other pertinent rules and regulations.

Section 4H.07. Creation of Stalls Committee. There is hereby created a permanent Stalls Committee composed of the Municipal Mayor, as Chairman; Municipal Treasurer; representative of the Sangguniang Bayan; and the stall vendors association as members. The Committee shall conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls in the Cultural and Sports Center and to certify to the Mayor of the result thereof.

Section 4H.08. Rules and Regulations.

- a. The peddling or sale outside the Cultural & Sports Center or premises of foodstuff, which is easily deteriorated like fish and meat, is hereby prohibited.
- b. No person shall be allowed to sleep in the stalls during nighttime.
- c. It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties, nor shall parents allow their children to play in or around their stalls or in the premises.
- d. It shall be unlawful for any person to peddle, hawk, sell or offer for sale any article in the passageway (pasillo) used by buyers in the Cultural & Sports Center Stall premises.
- e. It shall be unlawful for any lessee to serve or dispense liquor or any intoxicating drinks within the premises of his stall to students and to persons who are below eighteen (18) years old at any time of the day. Liquor or any intoxicating drinks shall only be served or dispensed after 5:00 PM.
- f. No merchandise or article shall be sold, offered for sale unless the vendor or stallholder legally acquired the same and that taxes of any kind due thereon had been paid.
- g. It shall be unlawful for any lessee to remove or construct electrical wiring in the Cultural and Sports Center or install water connection without prior permit approved by the Mayor.
- h. The Municipality of Delfin Albano shall not be responsible to the occupant of stalls for any loss or damage caused by fire, theft, robbery, force majeure or any other causes. All articles or merchandise left in the Cultural and Sports Center during the closure time shall be at the risk of the stallholder or owner.

Section 4H.09. Penalty. Any violation of the provisions of this Ordinance shall be punished by a fine of One Thousand Pesos (P1,000.00) or imprisonment of Thirty (30) days or both fine and imprisonment at the discretion of the Court.

Article I. Rules and Regulations in the Effective Management and Operation of the New Delfin Albano Public Market

Section 4I.01. Market Sectionalization. The public market shall be divided into sections based on goods, commodities or merchandise sold therein. The market authority may group into different sections the vendors in the market as follows:

1. Meat Sections - All kind of fresh meat allowed by the Meat and Market Inspector to be sold for human consumption;
2. Poultry Section - Dressed chicken, ducks, and other fowls;
3. Vegetable/Fruit Sections – All kinds of vegetables, fruits, and root crops;
4. Fish Section – fresh fish, clams, oysters, crabs, lobsters, shrimps, seaweeds, and aquatic foods;
5. Dry Goods Section – All kinds of textiles, clothes, shoes, kitchen wares, glass wares, household items, school and office supplies, etc.;
6. Groceries and Sari-Sari Store Section – All kinds of canned processed foodstuff, rice, sugar, cooking oil, laundry items, toiletries, etc.;
7. Eateries – Carinderias Section – Where cooked foods are served; and
8. Special Service Section – Any shop offering services such as beauty parlors, barbershops, tailoring/dressmaking shops, shoe repair shops, locksmiths, etc.;

Section 4I.02. Numbering of Stalls or Booths – The Market Authority shall install a number system for all stalls, booths, and tables available for lease or occupancy for easy reference.

Section 4I.03. Cleanliness and Sanitation – Public market and their premises must at all times be kept clean and in sanitary condition to safeguard the health of consumers, vendors and market personnel. Facilities such as those used for cleaning and elimination of nesting place of vermin shall be provided.

Section 4I.04. Responsibility of individual stallholders and vendors – Individual stallholders and vendors shall keep and maintain their respective stalls in clean and sanitary conditions at all times. They shall likewise be responsible for the cleanliness of the passageways, alleys or spaces immediately in front, behind, or beside their stalls. Market authority and market personnel, market stallholders and vendors shall be responsible for the overall cleanliness and sanitation of the public market and its premises.

Section 4I.05. Sanitation Unit – The Local Government Unit shall assign a Sanitation Unit in the public market with adequate number of personnel to ensure efficiency in the maintenance of cleanliness and sanitation within the public market and its entire premises. The cleaning shall be done daily and as often as maybe necessary.

Section 4I.06. Market Facilities – There shall be in the Public Market the following:

1. Drainage and Sewerage – There shall be installed proper and adequate sewerage system in the public market to ensure cleanliness and sanitation and appropriate facilities to prevent pollution;
2. Public Toilets – Public toilets with adequate lavatories, at least one for men and another for women, shall be provided and installed in strict conformity with the sanitation code and shall be kept clean and sanitary at all times; and
3. Garbage Receptacles or Bins – The public market shall be provided with garbage receptacles that are properly marked-biodegradable, non-biodegradable, and residual waste-with cover to prevent the proliferation of rats and insects carrying communicable diseases. Adequate garbage receptacles or bins shall be placed at strategic places within the public market and its premises for easy garbage collection.

Section 4I.07. Garbage Collection, Storage and Disposal - Public market garbage collection, storage and disposal shall be governed by the provision of RA 9003, known as the Ecological Solid Waste Management Act of 2000 and existing municipal ordinances related to the proper collection, storage, and disposal of garbage.

Section 4I.08. Signages – Cleanliness and Sanitation Rules and Regulations shall be posted on conspicuous places to inform and warn vendors and consumers that violation of the same is punishable by law.

Section 4I.09. Applicability of Presidential Decree No. 856, Sanitation Code of the Philippines.

The provisions of Presidential Decree No. 856, known as the Code of Sanitation, shall be observed by and enforced at the public market and all establishments therein and their respective personnel whenever applicable.

Market Authority shall exert special efforts to strictly enforce the specific provisions of the code on sanitation relating to water supply, food establishments, slaughterhouse, pest control, sewerage and drainage system, nuisances, offensive traders and occupations, and the pollution of environment.

Section 4I.10. Market Hours - The public market shall be opened and closed at certain hours as may be determined by the Market Authority in accordance with the requirements of order, safety and security.

Section 4I.11. Security Unit – The municipal government shall provide for the protection of the consumers and traders within the market area and its vicinity, to include among others the following:

Posting of policemen during market hours to ensure peace and order in the area; and Market streets, passageways and aisles shall be properly illuminated with adequate lighting facilities, to detect nefarious persons from victimizing consumers and traders during market hours at night time and early morning hours.

Section 4I.12. Proper Identification – All market personnel shall be required to display identification cards or other means of identification prescribed by the Market Authority while performing their duties.

Section 4I.13. Losses of Stallholders - The municipal government shall not be held liable for any loss or damage, which stallholders may incur in the public market due to fire or “force majeure”. The Market Authority shall encourage market stallholders to have their commodities insured.

Section 4I.14. Parking Space - Ample parking space shall be provided within the premises of the public market as much as practicable. The municipal government shall charge parking fee, through the Municipal Treasurer or his/her designated representative, payable through official receipts at the rate prescribed under Chapter VII, Section 3 of this ordinance.

Section 4I.15. Market Passageways/Aisles - All public market passageways/aisles shall be constructed in every market area free from any obstruction to facilitate the mobility of human traffic, for security, safety, and in case of emergency. The Market Authority shall be vigilant in ensuring that such passageways/aisles are free from obstruction at all times.

Section 4I.16. Setting of Timbangan ng Bayan and Consumer Welfare Desk - The Municipal Government shall provide weighing scales “Timbangan ng Bayan” to be placed in conspicuous places easily accessible to consumers to safeguard them against unscrupulous vendors of commodities such as rice, sugar, meat, fish, etc.; and

A Consumer Welfare Desk and suggestion box shall also be provided at the public market where consumers, stallholders, and vendors can address or drop their complaints, suggestions, and recommendations for appropriate action by the market authority.

Section 4I.17. Municipal Public Market Committee - There is hereby created a Municipal Public Market Committee, whose duty shall be to conduct the drawing of lots or opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the public market as prescribed in this ordinance. The said Committee shall be composed of the Municipal Mayor as Chairman, the Chairman of the Committee on Market and Slaughterhouse of the Sangguniang Bayan as Vice Chairman and the following as members:

Municipal Treasurer

Market Administrator

One (1) representative from stall holders or vendors chosen among themselves.

Section 4I.18. Awarding of Stalls - Award or adjudication of stalls shall be made pursuant to the provisions of this ordinance. Awards of stall by the Municipal Public Market Committee as created herein shall be made as fairly and as equitably as possible.

Section 4I.19. Assignment of Stalls –

- (a) No person shall operate a stall without first securing the necessary permits required by the Municipal Government. All applications for the awarding of stalls shall be filed in the Office of the Municipal Treasurer.
- (b) No person shall use or occupy any stall without first having been assigned to such stall in the manner prescribed herein. The residents of the Municipality of Delfin Albano shall be given preference in the occupancy or lease of stalls over non-resident applicants at the time of awarding of stalls;
- (c) Vendors shall be assigned a stall according to the nature of merchandise intended for sale as allowed in the market section where the stall is located; and
- (d) Stallholders shall not be allowed to occupy stall or space other than those leased to them and it shall be the responsibility of the Market Administrator or his/her duly authorized representatives to see to it that stallholders do not wrongfully occupy other stalls.

Section 4I.20. Qualification of Applicants for Stall Lease - The following are the qualifications of applicants for the lease of market stalls:

- a. Must be Filipino citizen and preferably a resident of the Municipality of Delfin Albano, Isabela;
- b. Must be of legal age and capable to enter into a contract;
- c. Must not have any tax accountability or liability with the Municipal Government of Delfin Albano, Isabela;
- d. Must be physically and mentally fit and not suffering from any communicable or contagious diseases; and
- e. Must not have been convicted or found guilty for violation of any laws, ordinances, rules and regulations pertaining to market operations.

Section 41.21. Limit on Number of Stalls Awarded - No person shall be allowed to lease more than two (2) stalls, provided that there are no other interested parties who manifested intent to lease. It shall be considered a violation of the section of this ordinance for more than one (1) member of a family consisting of the father, mother, sons and daughters to hold stalls in the public market. Offsprings living independently from their parents, however, may hold stalls in the public market.

Section 41.22. Duration of the Lease - The duration of lease for market stalls at the New Delfin Albano Public Market shall not be more than fifteen (15) years, which shall be stipulated in the Lease Contract to be executed upon the award of the stall. The Lease Contract shall be renewable upon request of the stallholder, provided he/she did not commit any violation stipulated herein and has no record of delinquency. Failure to renew within thirty (30) days after the expiration of the lease contract, the stall shall be automatically declared vacant.

Section 41.23. Vacancy of Stall Before the Expiration of the Lease – If for any reason a stallholder or lessee discontinues or is required to discontinue his/her business before the lease of his/her stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner prescribed.

Section 41.24. Revocation of Lease - The revocation of the Lease Contract of stallholders shall be effected for any violation of the provision/s of this ordinance and other pertinent laws, ordinances, rules, regulation, which shall likewise be stipulated in the Lease Contract executed for this purpose.

Section 41.25. Effect of Death of Lessee - Upon the death of the stallholder, the lease covering the said stall shall be deemed terminated. However if the deceased leaves a surviving spouse who is not disqualified under the provisions of this ordinance and desires to continue the business of the deceased, the lease may be transferred to the spouse in that order. The Market Administrator shall be notified within (30) days after the death of lessee of the desire of the surviving spouse to continue the business of the deceased and upon payment of all necessary rent or lease due at the time of the death of the original lessee, otherwise they shall lose their right as herein provided.

Section 41.26. Notice and Adjudication of Vacant Stalls -

- a) Notice of Vacancy of the stalls shall be posted for a period of not less than ten (10) days prior to the date of actual adjudication to qualified applicants to apprise the public of the fact that such stalls, tables or booths are vacant and available for lease. Such notice shall be posted in the bulletin board at the Municipal Hall;
- b) Application should be made under oath. It shall be submitted to the Office of the Municipal Treasurer by the applicant in person. An application fee in the amount of Fifty Pesos (P50.00) shall be collected from each applicant to cover the necessary expenses. And any excess thereof shall accrue to the municipal general fund;
- c) Only applicants who are Filipino Citizens and associations, cooperatives, partnerships or corporations wholly owned by Filipino citizens shall be entitled to lease stalls or booths. Residents of the municipality shall have preference over non-residents. In case there is only one applicant, the stall or booth applied for shall be adjudicated to him/her. If there are several applicants for the same stall, the adjudication of the stall shall be made through the drawing of lots conducted by the Municipality's Public Market Committee on the date, time, and place specified in the notice. The result of the drawing of such lots shall be reported to the Sangguniang Bayan for appropriate action;

- d) The Market Administrator shall keep a registry book showing the name and address of applicants for vacant stalls or booths, the number, section and description of the stall or booth applied for and the date and hour of receipt of each application. It shall be the duty of the Market Administrator to acknowledge receipt of the application stating the date and time of receipt thereof;
- e) The successful applicant shall furnish the Market Administrator two (2) copies his/her picture to be attached to the application and the other copy to the record kept for that purpose; and
- f) The successful applicant upon the awarding of the stall or booth shall be required to pay the corresponding occupancy fee as fixed under Section 4.28 of this article.

Section 41.27. Market Rental Fees - The collection of the following rental fees for the occupancy or use of any part of the Public Market and their premises shall be based on the need to maintain the public market's sustainability and economic viability. Charging rentals, charges, and fees other than those prescribed in this article shall be deemed illegal.

- | | |
|-------------------------------------|--------------------------|
| a. Stalls for Dry Goods | P 2,000.00/stall/month |
| b. Stalls for Fish and Meat Section | P 1,000.00/stall/month |
| c. Areas for ambulant vendors | P 10.00/square meter/day |

Section 41.28. Occupancy Fee – upon the award of any market stall or space, the awardee shall be required to pay an occupancy fee, hereunder fixed. The payment of herein occupancy fee shall be applicable only to all newly awarded stalls or spaces effective upon the approval of this ordinance.

- | | |
|-------------------------------------|-----------------------------|
| a. Stalls for the Dry Goods Section | P 75,000/stall for 15 years |
| b. Stalls for Fish & Meat Section | P 25,000/stall for 15 years |

Section 41.29. Delivery Fee for Delivery Vehicles – Delivery Fee shall likewise be collected from owners or operators of vehicles delivering or discharging goods, commodities, and merchandise. The amount to be collected shall be the following:

- | | |
|---|----------------------|
| a. For every 16-wheeler truck | P 200.00 per vehicle |
| b. For every 10-wheeler truck | P 150.00 per vehicle |
| c. For every jeepney, tricycle
and other smaller delivery vehicles | P 50.00 per vehicle |

Section 41.30. Manner and Time of Payment - Rentals for fixed stalls for the Dry Goods as well as for the Fish and Meat Section shall be paid within the first twenty (20) days of each month. Payment of cash tickets shall be paid upon issuance thereof.

All rentals, fees and charges imposed herein shall be collected by the Municipal Treasurer or his/her duly authorized collectors.

Section 41.31. Issuance of Official Receipts, Cash Tickets and Parking Tickets –

- The Municipal Treasurer, through his duly authorized collectors, shall issue official receipts as evidence of payment for market rentals and charges.
- a) Cash tickets shall be issued to transient vendors or occupants of market premises and his/her name shall be written on the back thereof. The cash ticket pertains only to the person buying the same and shall be good only for the space of the market

- premises to which he/she is assigned. If a vendor disposed of his/her goods by wholesale to another vendor, the latter shall purchase new tickets if he/she sells the same goods, even if such is done in the same place occupied by the previous vendor;
- b. Cash tickets shall be provided by the office of the Municipal Treasurer, which will monitor the issuance of the same in collaboration with the Office of the Market Administrator. Cash tickets shall be torn in half, one half given to the vendor and the other half to be retained by the collector who shall submit to the Municipal Treasurer for the counter-checking against the record of all cash tickets issued for the day;
 - c. Market fees for the occupancy of market premises by ambulant/transient vendors shall be Ten Pesos (P 10.00) per square meter payable daily through cash tickets. Provided that the space shall in no case exceed an area of two (2) square meters. Provided finally that no structure of any kind or nature temporary or otherwise shall be put-up or constructed by the ambulant or transient vendors.

Section 4I.32. Designation of Market Terminal Area - The Sangguniang Bayan shall designate a terminal area in the new public market and shall promulgate rules and regulations as maybe applicable within the terminal area to render its efficient management and operations.

The terminal area shall be used only for the wholesaler of goods, commodities, and merchandise delivered in large volume and to serve as transaction area between producers, wholesalers, and retailers. The sale of goods, commodities or merchandise on a retail basis shall be prohibited at the terminal area.

Section 4I.33. Lessees of Stall – Any person who has been awarded to lease a market stall must occupy and manage such stall, booth, table or space. Helpers, however, may be employed, and such helpers may include the stallholder's spouse, under his/her control and supervision. Such helpers, however, shall be registered at the Office of the Market Administrator, who shall keep pertinent data or information including the pictures of such helpers and must wear ID cards indicating his/her name and designation.

- a) Any person other than the stallholder or his/her authorized helper found tending stall, booth table or space is prima facie evidence of subleasing, or the clandestine sale of the stall to another person or entity;
- b) A market stallholder has no right to enter into a business of partnership with any party involving the stall, booth, table or space awarded to him/her or to transfer to such partner the right to occupy the same, without the explicit consent or approval of the Municipal Government; and
- c) The market stallholder shall not use the privilege to the stall awarded to him/her, either directly or indirectly as collateral or security for any loan agreement with any person or with any public and private financing institution.

Section 4I.34. Subleasing, Mortgaging or Selling of Rights Not Allowed - To lease or occupy a stall is not a common right but merely a privilege granted by the Local Government Unit to stallholders. No awardees shall sublet or sublease, mortgage or any manner encumber the stall so awarded, nor shall any privilege be sold or transferred to other person. Any stallholder found guilty of violating the section of this article, his/her lease shall be revoked and terminated immediately.

Section 4I.35. Alteration of Structure Prohibited - No lessee shall remove, construct, extend or alter the original structure, electrical wiring, water connection of any stall or booth or space without prior permit from the Office of Municipal Engineer and the Market Administrator. Such structure alteration or connection shall be summarily dismantled or removed by duly authorized

agents of the Local Government Unit. The expenses incurred in dismantling and in removing alterations or connections and damages to the original structure shall be paid by the lessee.

Section 41.36. Dwelling in Market Premises Prohibited - In no case shall stallholder or outsider convert the stall, booth or space or any portion of market premises into permanent or temporary dwelling place. Any violation hereof shall subject the violator to the revocation of his/her business license, Mayor's permit or lease award if he/she is a stallholder, or the summary ejectment from the market premises in case of outsiders.

Section 41.37. Loafing or Loitering and Gambling in the Market Premises Prohibited - No person who does not have any legitimate business or transaction in the market shall idly sit, lounge, lie, tarry, loaf or loiter in or about the premises of the market. No person shall also be permitted to solicit alms, voluntary contributions, carol for handouts or dole-outs within the market premises. Maintaining a gambling place or den is strictly prohibited within the market premises.

Section 41.38. Dispensing or serving of Intoxicating Liquors - No person shall drink, serve or dispense liquor nor any intoxicating drink or substance within the market premises of the public market. Any violation hereof shall be ground for revocation of the stallholder's license or lease award.

Section 41.39. Storage of Highly Combustible, Toxic, and Poisonous Materials Prohibited - No stallholder or individual shall store gasoline or any highly combustible material or substance within the premises of the public market.

Section 41.40. Loose or Stray Animals Banned - No animals shall be let astray in the premises of the public market. Market authorities or their agents are hereby empowered to catch stray animals and impound them in the proper place, in consonance with RA 8485 of the Animal Welfare Act.

Section 41.41. Proper Display of Goods Or Merchandise - All goods or merchandise shall be displayed in stalls or market premises in such manner so as not to hamper obstruction or impede market passage or aisles or to inconvenience the market goers and shall not hamper the regular cleaning of the market premises. No "extension" of existing stall, booth or table or any kind of structure shall be permitted.

Section 41.42. Losses/Damage/Injury to Stallholders - The Municipal Government shall not be responsible for any loss, damage or injury to stallholders in the market by reason of theft, fire or force majeure in the course of their business operations. Any merchandise/goods wares or commodities left in the public market after the closure time shall be at the risk and responsibility of the stallholder. It shall be, however, the duty of the market authorities and their agents, to exercise utmost vigilance to prevent loss, damage or injury to stallholders and for this purpose market authorities and their agents, shall have authority to apprehend and turn-over to the police person or persons stealing or committing any offense in the vicinity or premises of the public market.

Section 41.43. Carrying of deadly Weapons in the Public Market is Prohibited - It shall be unlawful for any person to carry in his/her possession deadly weapons as knives, bolos, axes, ice picks, darts, etc. within the market premises or in the case of stallholders or their helpers, outside their stalls.

Section 41.44. Abandoned Stalls - That at any given time any market stall that remained closed or idle for at least sixty (60) consecutive days, for no valid reason be declared abandoned or vacant, the lease shall be revoked by the Municipal Government to be disposed of in accordance with the law.

Section 41.45. Weights and Measures - Stallholders are required to use accurate weighing scales and measuring devices, properly registered and calibrated with the office of the Municipal Treasurer. The lease contract of the stallholder found violating existing laws, rules and regulation consistent to the legitimate use and calibration of weights and measures shall be terminated.

Section 41.46. Dummies - Any person who acts as dummy for another in connection with the enjoyment of any of the privileges provided in this article shall be subject to the penalties provided in Section 41.54.

Section 41.47. Peddling and Hawking.

- a) No person shall peddle, hawk, offer for sale, or display for sale any articles in the passageways or aisles used by market goers in the public market but a specific portion in the premises of the public market be allotted as a place for the peddlers, hawkers, and ambulant vendors.
- b) The peddling or sale of perishable items which easily deteriorate as meat or fish outside the public market is hereby prohibited.
- c) The market authority shall designate an area within the public market premises which peddlers and hawkers can occupy. Peddlers and hawkers shall not be permitted to display or sell their merchandise on sidewalks, patios, and places intended or designated for the passage of the public, market officials and police officers. Any peddlers or hawkers found violating this provisions, his/her goods, commodities or merchandise shall be confiscated and only after paying the penalties prescribed in this article shall the goods, commodities or merchandise confiscated be returned to his/her possession.

Section 41.48. Other Prohibitions -

- a) It shall be unlawful for any person to resist, obstruct, impede, annoy or prevent any market employee or personnel in the performance of his/her duties; and
- b) It shall be unlawful for any person within the premises of the public market to commit any nuisance or be guilty of any disorderly conduct or make any loud or boisterous noises, or use any vulgar or profane language, or obstruct the passageways of public market, or do any act which is calculated to lead to the breach of peace and tends to disturb the good order and decorum therein.

Section 41.49. Market Advisory Committee – The Municipal Mayor shall create a Market Advisory Committee to be composed of representatives from the Local Government Unit, cooperatives and private sector to assist him and the Sangguniang Bayan in the formulation of policies to enhance the efficiency of market operation.

Section 41.50. Market Administrator - The Market Administrator shall exercise direct and immediate supervision and control over the Municipal Public Market and the personnel thereof. He/she shall be responsible for the maintenance and upkeep of ensuring peace and order in the market premises, subject to the supervision and control of the Municipal Mayor. Market collection shall be directly under the Office of the Municipal Treasurer in accordance with existing laws, municipal ordinances, and other pertinent rules and regulations.

Section 41.51. Appointment and Qualification of Market Administrator - The Market Administrator shall be appointed by the Municipal Mayor, subject to civil service rules and regulations. No person shall be appointed Market Administrator, unless he/she is a Filipino citizen, of good moral character, a holder of a degree in college, preferably business administration, engineering or veterinary medicine, or has acquired experience in market administration or any related experience for at least five (5) years if he/she does not have a college degree.

Section 41.52. Other Market Personnel - Other market officials and employees shall be determined by the market authority in accordance with existing laws and ordinances.

Section 41.53. Surcharges - The stall lessee who fails to pay the monthly payment, shall pay a surcharge of ten (10%) percent of the total rent due. Failure to pay the rental for two (02) consecutive months shall be a legal ground for the cancellation of the stall lease. The stall shall be declared vacant and subject to adjudication.

Section 41.54. Fines/Cancellation of Lease and Ejectment - Any violation of this article shall be penalized with a fine of One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), and shall be sufficient cause for the revocation or cancellation of a stallholder or vendor's lease to occupy a stall, booth, table or space in the market and his/her ejectment. Therefore any such stall holder or vendor whose lease privilege or privilege of occupancy has been cancelled or removed, or who has been ejected from the stall booth, table or space he/she is leasing or occupying in the public market shall be banned from leasing or occupying any stall, booth, table or space in the market in the future.

Section 41.55. Authority to Adjust Rates - The Sangguniang Bayan, in accordance with RA 7160 otherwise known as the Local Government Code, shall have the authority to adjust the rates prescribed herein not later or once in every five (5) years but in no case shall such adjustment exceed ten percent (10%) of the rates herein fixed.

Section 41.56. Allocation of Collected Market Rental Fees and Charges - After deducting the statutory or contractual obligation, a minimum of twenty percent (20%) of the net income of the municipal government owned public market shall be reserved and set aside for the maintenance and improvement of the market and for market personnel development. The reserved amount shall accrue to the Market Management and Development Fund of the Local Government Unit.

Section 41.57. Public Market Building and Facilities - All public market buildings and facilities constructed prior to the enactment of this ordinance shall not be subject to location, establishment and construction limitations prescribed under this ordinance. However, alternations, improvements, addition or repairs to be made in such buildings or facilities shall be subject to the provision of this article.

Article J. Registration of Single Motorcycles

Section 4J.01. Scope. There shall be a registration of all single motorcycles owned by citizens in the Municipality of Delfin Albano, to be administered by the Local Government Unit and the implementation and supervision of this article shall be spearheaded by the Delfin Albano Police Station.

Section 4J.02. Definition of Terms

- a. Traffic Citation Tickets – a ticket issued to a person violating the traffic laws and shall show among other information the name and address of the offender and include information that constitutes a complaint charging the offense
- b. Single Motorcycle – two-wheeled vehicle powered by fuel combustion

Section 4J.03. Prescribed Acts. All owners/drivers of single motorcycle plying along municipal streets, roads, and highways within the territorial jurisdiction of Delfin Albano, Isabela are hereby required to register their single motorcycles and be issued stickers with a match Identification (ID) Card for the registered owner.

- a. No motorcycle shall be used or operated within the municipality unless the same is properly registered and issued with stickers and corresponding Match ID for the owner;
- b. Match Identification Card shall be carried by the driver of the motorcycle while on transit. In case there is no ID card and sticker, the motorcycle shall be impounded by the PNP unit for verification; and
- c. Violators of any of the provisions of this article shall be issued Traffic Citation Ticket and advised to settle their dues.

Section 4J.04. Application and Payments for Registration. Applications and payments for registration and issuance of stickers with match identification card shall be made personally by the registered owner/driver of every single motorcycle. Application Forms and stickers and match ID Card payments shall be processed and received, respectively, at the Municipal Treasury Office.

Section 4J.05. Regular Schedule – The registration of single motorcycles shall be on or before every 2nd Friday of February each year.

Section 4J.06. Schedule of Registration Fees. Except as otherwise specifically provided in this article, each application for new registration of single motor vehicles shall be accompanied by annual fees in accordance with the following schedules:

Annual Registration Fee	P	40.00
Annual Stickers		30.00
Annual Identification Card Fee		30.00

Section 4J.07. Owners of motorcycles, which have effective Franchise (MTOP) issued by the Sangguniang Bayan, who opt to detach the sidecar of their tricycles and use their 2-wheeled motorcycle must register their units for free but must secure and pay Annual Stickers and Annual Identification Card Fee.

Section 4J.08. Issuance of Stickers and Match Card. Properly numbered stickers with match card shall be issued for each separate motor vehicle after due inspection and payment of corresponding registration fee.

The PNP shall be responsible in the printing of the stickers and Match ID. The payments for the said stickers and Match ID shall be remitted to the PNP as payment of printing cost of the said materials.

Section 4J.09. Use and Authority

- a. The said stickers shall be placed in front and rear portion of the motorcycle and a Match Card shall be kept and carried by the driver as evidence of the registration of the motorcycle described therein; and
- b. The sticker and Match Card certificate issued under the provisions of this article for a motorcycle shall, while the same is valid and effective and has not been suspended or revoked, be the authority for the operation of such motorcycle in the municipality.

Section 4J.10. Imitation and Representations. No person shall make or use, attempt to make or use a sticker and a match card in imitation or similitude of those issued.

No person shall, knowingly and with intent to deceive, make one or more false or fraudulent statements in an application for the registration of a motorcycle.

Section 4J.11. Penalty for violation. The following penalties shall be imposed for violations of this Ordinance:

- a. For failure of Driver to bring Match ID card and for the absence of stickers, the motorcycle shall be impounded by the Delfin Albano Police Station for further verification.

When verified and found out to be unregistered with the Municipal Treasury Office, the owner shall pay P 10.00/day impounding fee and a penalty for late registration of P100.00; and

- b. For fraudulently making, using or attempting to make or use Sticker and match card imitation or similitude of those issued under this article, or intended to be used for a legal sticker and match card or with intent to sell or otherwise dispose of the same to another, or false or fraudulently represent as valid, a fine of not exceeding P300.00.

Section 4J.12. No Contest Provision. Any person or individual who is apprehended or cited for the violation of this ordinance and who does not wish to contest the violation and is willing to pay voluntarily the fine imposed upon him/her prior to the filing of the formal charge with the proper court shall be allowed to pay twenty five percent (25%) less of the imposable fine with the Treasurer's Office to avoid being criminally prosecuted within twelve (12) hours from apprehension otherwise the case shall be prosecuted.

Article K. Registration and Licensing of Municipal Fisherfolk, Fishing Vessels, and Fishing Gears

Section 4K.01. Scope. The Code shall cover all municipal fisher folk, natural or juridical, their vessels, gears and other paraphernalia which are operating in the municipal waters of the Municipality.

Section 4K.02. Policy. It is the policy of the Municipality of Delfin Albano to promote the proper management, conservation, development, protection, and utilization of its municipal waters. It shall regulate the utilization of its coastal and fishery resources. It shall be achieved through registration and licensing by limiting access to the fishery and aquatic resources of the Municipality by giving priority to the residents and to protect the rights of the fisher folk in the preferential use of municipal waters.

Section 4K.03. Definition of Terms. As used in this article, the following terms are defined as follows:

- Admeasurements - the measure of the volumetric capacity of the fishing vessel to determine its GT;
- BFAR - Bureau of Fisheries and Aquatic Resources;
- Certificate of Fisherfolk Registration – proof that the fisherfolk is listed in the municipal fisherfolk’s registry;
- Certificate of Number – proof of identity of fishing vessel;
- Community Tax Certificate – proof of residence in a municipality;
- Fisher folk – people directly or personally or physically engaged in taking and/or culturing and processing fishery and/or aquatic resources;
- Fisherfolk Cooperative – a duly registered association of fisher folk with a common bond interest, who have voluntarily joined together to achieve a lawful common social or economic end, making equitable contribution to the capital requirements and accepting a fair share of the risks and benefits of the undertakings in accordance with universally accepted cooperative principles;
- Fisherfolk Organization – an organized group, association, federation, alliance or institution of fisherfolk which has at least fifteen (15) members, a set of officers, a constitution and by-laws, an organizational structure and a program of action;
- Fishery species – aquatic flora and fauna including but not restricted to fish, algae, coelenterates, mollusks, crustaceans, echinoderms and cetaceans;
- Fishing – the taking of fishery species from the wild state or habitat with or without the use of fishing vessels;
- Fishing Gear – any instrument or device and its accessories utilized in taking fish and other fishery species;
- Fisherfolk Registration – the act/process of enlisting fisherfolk for the purpose of determining priorities among them, of the limiting entry into municipal waters and monitoring activities/and or other purposes;
- Fishing Vessel – any boat, ship or other watercraft equipped to be used for taking of fishery species aiding or assisting one (1) or more vessels in the performance of any activity relating to fishing, including but not limited to, preservation, supply storage, refrigeration, transportation, and/or processing;
For the purpose of this FAO, any watercraft used for fishing or in support to fishing operations in municipal waters weighing three (3) GT and below;
- GT – gross tonnage, the product of vessel tonnage length, vessel depth, and vessel multiplied by a factor of 0.70 divided by 2.83;
- Homeport – refers to locality where fishing vessel is registered;
- LGUs – local government; refer to client municipalities;
- Limited Access – a fishery policy by which a system of equitable resources use and allocation is established by law through fishery rights granting and licensing procedure as provided by the Philippine Fisheries Code;
- Fishing License – a permit to fish using specific types of fishing vessel/s, gear and other fishing paraphernalia for a specified duration in municipal waters, granted only to registered fisherfolk;
- Marina – Maritime Industry Authority;
- Motorized fishing Vessel – a fishing vessel propelled by mechanical means;
- Municipal Fisherfolk – persons who are directly or indirectly engaged in municipal fishing and other related fishing activities;
- Municipal Fishing – refers to fishing within municipal waters using fishing vessel of three (3) GT or less, or fishing not requiring the use of fishing vessels;

- Municipal Waters – include streams, lakes, inland bodies of water and tidal waters within the municipality which are not included within the protected areas as defined under Republic Act No. 7586 (The NIPAS Law), public forest, timber lands, forest reserves or fishery reserves;
- Net Tonnage – the GT multiplied by a factor 0.32;
- New Entrants to Fishery – refers to fisherfolk which are classified as (a) new generation of fisherfolk; (b) fisherfolk changing homeports; or (c) returning fisherfolk (those who have stopped fishing temporarily);
- New Fishing Vessels – vessels which are used by (a) new generation of fisherfolk; (b) fisherfolk changing homeports; or (c) returning fisherfolk (those who have stopped fishing temporarily);
- Registered Breadth – the transverse distance taken at the widest part of the hull, excluding rub rails from the outer board side of the skin on one side of the hull to the outboard side of the skin on the other side of the hull;
- Registered Depth – the vertical distance taken at or near mid-ships from a line drawn horizontally through the gunwale of the skin of the sides of the hull (excluding the rail) to the outboard face of the bottom skin of the hull, excluding the keel;
- Registered Length – the horizontal distance between the outboard side of the foremost part of the stem and the outboard side of the aftermost part of the stern, excluding fittings and attachments;
- Resource Rent – the difference between the value of the products produced from harvesting a publicly-owned resource less the cost of producing it, where cost includes the normal return to capital and normal return to labor;
- Returning Fisherfolk – fisherfolk who have stopped fishing temporarily but are now resuming their fishing activities;
- Tonnage Breadth – measured at the mid-part from the gunwale inside of the skin of the hull to the inside of the skin on the other side of the hull;
- Tonnage Depth – measured at the centerline from a point below the line of the tonnage deck. Measurement taken at right angle to the vessel centerline of the vessel down to the inboard of the bottom skin of the hull;
- Tonnage Length – the length measured at the center line of the fishing vessel from the point forward where the line of the tonnage deck intersects the line of the inboard faces at the stem to the point where the line of the tonnage deck intersects the inboard face of the stern;
- Tonnage Registration – an act/process of enlisting a fishing vessel three (03) GT and below for the purpose of establishing its identity and ownership by assigning it a permanent number (recorded in the municipal registry of municipal fishing vessels)

Section 4K.04. Registry of Fisherfolk and their Fishing Gear. The Municipality of Delfin Albano through the Office for Agricultural Services (OAS) shall keep a registry of fisherfolk and/or their organizations. Gear types and specifications shall be incorporated in the Fisherfolk Registry. The registry shall be for purposes of information generation, monitoring and regulation. It shall also serve as basis for determining preferential rights as to the use of its municipal waters. All fishery-related activities in the municipal waters shall be permitted only to municipal fisherfolk and their cooperatives/organizations who are listed as such in the registry.

The OAS shall maintain and update the registry of fisherfolk and their fishing gear with the assistance of the B/M/CFARMC and submit the updated registries to the Office of the Mayor. The Barangay Councils shall be furnished a copy of the registry to be posted in barangay halls and in other strategic locations where it shall be open to the public for validation of the correctness and completeness of the list.

Section 4K.05. Registration of Municipal Fisherfolk and Fishing Gear – All qualified fisherfolk shall be registered with the Municipality through the OAS. All fishing gear and/or paraphernalia to be used by the applicant fisherfolk shall be registered simultaneously. Municipal fisherfolk shall be qualified to secure a license, upon completely filling-up the prescribed application form. Registered fisherfolk shall carry with them their CFR and license at all times when engaged in fishing operations and present or surrender the same, whenever and wherever requested by the PNP Maritime Group, PNP, B/M/C/FARMC, Bantay Dagat Personnel and other duly authorized law enforcers.

Section 4K.06. Disqualification/Eligibility – Only the municipal fisherfolk who meet the following eligibility requirements shall be allowed to register:

- a. A citizen of the Philippines;
- b. Must be directly or personally and physically engaged in the taking of fishery species;
- c. A resident of the Municipality for at least six (06) months; and
- d. At least eighteen (18) years of age.

Section 4K.07. Requirements for Registration of Municipal Fisherfolk – Municipal fisherfolk shall register with the OAS by submitting the following documents:

- a. Duly accomplished Standard Fisherfolk Registration Form (Annex “A”); and
- b. Community Tax Certificate (CTC) secured from the barangay treasurer or municipal treasurer.

Section 4K.08. Certificate of Fisherfolk Registration (CFR) - Upon submission of the documentary requirements, the Municipality shall issue to the fisherfolk the CFR.

Section 4K.09. Maintenance of Fisherfolk Registry – The LGU, through the OAS, shall keep a registry of fisherfolk and/or organizations. Gear types and specifications shall be incorporated in the Registry of Fisherfolk in as much as the municipal fisherfolk and his fishing gear and/or paraphernalia are registered simultaneously.

The OAS shall maintain and update the registry of fisherfolk and their fishing gear with the assistance of the B/M/C FARMC and submit the updated registries to the Office of the Mayor. The Barangay Councils shall be furnished a copy of the registry to be posted in barangay halls and in other strategic locations where it shall be open to the public for validation of the correctness and completeness of the list.

The LGU shall regularly submit the list of fisherfolk registered and deleted/cancelled from the registry within the first quarter of the succeeding year to the BFAR-Fisheries Information Management System.

Section 4K.10. Registration of Fishing Vessels – all fishing vessels three (3) GT and below shall be registered with the Municipality through the OAS;

Section 4K.11. Registry of Fishing Vessels – the Municipality of Delfin Albano through the Office for Agricultural Services (OAS) shall keep a registry of fishing vessels 3 GT and below. The registry shall be for purposes of information generation, monitoring and regulation, establishment of identity and ownership of vessels, maritime safety.

The OAS shall maintain and update the registry of fishing vessels with the assistance of the B/M/CFARMC and submit the updated registries registered and deleted/cancelled from the

registry within the first quarter of the succeeding year the MARINA Central Office or Regional Office concerned, the PCG station/Detachment and DA-BFAR. The Barangay Councils shall be furnished a copy of the registry to be posted in barangay halls and in other strategic locations where it shall be accessible to the public for validation of the correctness and completeness of the list.

Section 4K.12. Eligibility for Fishing Vessel Registration – only those fishing vessels which are owned by Filipino citizens, single proprietorship, partnership and/or corporation fully owned by Filipinos, and duly registered or accredited fisherfolk associations and cooperatives shall be eligible for registration.

Section 4K.13. General Registration Guidelines for Issuance of Certificate of Number (CN).

The applicant shall submit to the OAS the following documents:

- a. Duly Accomplished Standard Registration Application under oath a standard application;
- b. Certified Standard Tonnage Admeasurements Form;
- c. Clearance from the PNP-Maritime Group Headquarters or Local PNP certifying that the fishing vessel is not involved in any criminal offense; and
- d. Official receipt evidencing payment of corresponding vessel registration fees.

The OAS shall verify and evaluate the submitted documents and upon finding that the registration has complied with all the documentary requirements and has paid the registration fee, the OAS shall process and facilitate the issuance of the CN for approval of the Municipal Mayor or his duly authorized representative.

Section 4K.14. Issuance of New CN.

The Municipality shall issue a new CN in case the fishing vessel changes its homeport. A change in homeport may occur in case the owner/operator decides to change residence or principal office, or sells or transfers ownership of the fishing vessel to a person or entity with domicile in another local government unit, the Municipality shall, upon application for change of homeport, issue a certificate of Clearance and shall delete the registration of such fishing vessel from its register.

No clearance for the change of homeport shall be issued by the current homeport under the following instances:

- a. The single proprietorship, partnership, corporation or fisherfolk cooperatives has no branch office in the intended homeport;
- b. There is an outstanding safety requirement, which the fishing vessel has to comply;
- c. The fishing vessel is involved in a civil case regarding questions of ownership;

The new homeport shall issue a new CN upon filing of an application for issuance of a new CN supported by the following documents:

- a. The original copy of the CN; and clearance to change homeport issue by the current homeport; and
- b. Clearance to change homeport issued by the current homeport.

Upon approval of the change of homeport, all records pertaining to the vessel shall be transmitted by the previous homeport to the new homeport.

Section 4K.15. Re-issuance of CN - The Municipality shall re-issue the CN in the following instances:

- a. Change in ownership or transfer of the fishing vessel without change in homeports
 - b. Change in the engine of motorized fishing vessel;
 - c. Change of name; and,
 - d. Loss of CN
- A. In case the fishing vessel is subject of sale or transfer of ownership, the Municipality shall re-issue the CN, containing the amended information on ownership upon application of the new owner or transferee, and subject to compliance with the following requirements:
- a. Submission of duly notarized Deed of Absolute Sale;
 - b. Posting in the Barangay or Town Hall for seven(7) consecutive days giving notice that the fishing vessel has been sold or transferred to a new owner;
 - c. Affidavit of posting executed by the Punong Barangay or Municipal Mayor that said notice had been posted in the premises and that there are no oppositors to the fishing vessel's sale; and
 - d. Original copy(ies) of the CN.
- B. In case of change in the engine or replacement of vessel engine, an application for the issuance of new CN shall be filed with the current homeport accompanied by the following documents:
- a. The original copy of the CN
 - b. Official receipt of Purchase of Engine; and
 - c. Police Clearance that the engine purchased is not from a carnapped/stolen vessel.
- C. Change of the name of the fishing vessel:

The Municipality shall re-issue a CN when an owner operator desires to change the name of his fishing vessel, upon application filed with the current homeport, stating the reason for such.

An application for change of name shall not be approved if the fishing vessel is involved in civil case regarding question of ownership or criminal or civil case of a fishery law or ordinance.

Only applications with complete documentary requirements shall be accepted. The following are the documents that should be attached to the application.

- a. The original copy of the CN;
- b. The posting of a notice in the Barangay or Municipal Hall on the Change of Name of the fishing vessel, for a period of seven (7) consecutive days;
- c. Affidavit of posting executed by the Punong Barangay or Municipal Mayor that notice has been posted and that no opposition or claims were filed against the vessel during the seven-day period of posting.

D. Loss of CN:

- a. Affidavit of loss; and
- b. Certified photocopy of the original CN.

Section 4K.16. Vessel Marking or Color Coding

For easy identification of fishing vessel from the Municipality, all duly registered fishing vessel operating in the municipal waters shall be assigned an official number and a name and shall be painted a mark/color BLUE.

Section 4K.17. Deletion and Cancellation of Fishing Vessel Registration– The fishing vessel registration shall be deleted or cancelled under the following circumstances:

- a. Loss or decay of the fishing vessel;
- b. Involvement of the vessel in a marine/maritime incident;
- c. Transfer of municipal area of operation of the fishing vessel; and
- d. Such other lawful causes.

Under the foregoing circumstances, the owner/operator of the subject vessel shall immediately inform the Municipality.

Section 4K.18. Monitoring of Registered Fishing Vessel -

The LGU shall institute a monitoring system to determine compliance with E0 305 and its Implementing Guidelines.

The LGU shall take in consideration in its legislation other factors to guide them in approving the registration of fishing vessels, such as but not limited to the carrying capacity of its marine resources and the constitutional and statutory preferential rights of municipal fisherfolk within municipal waters.

Section 4K.19. Licensing of Municipal Fishing Activities – All municipal fisherfolk shall be required to have a fishing license to be issued by the Municipality before they can engage in fishing activities within municipal waters. The fishing license shall cover the entire fishing unit which includes the fisherfolk, their fishing vessels, and fishing gear.

No person shall be allowed to engage in fishery-related activities in the municipal waters unless they obtain a fishing license.

Section 4K.20. Non-Transferability of Licenses– Fishery licenses issued by the Local Government Unit for fisherfolk, fishing gear and fishing vessels shall not be transferred.

Section 4K.21. Eligibility Requirements for Obtaining a Municipal Fishing License – Fishing license shall only be issued to fisherfolk:

- a. Who are duly registered in the Municipality in accordance with Section 4K.08 of this article;
- b. Whose fishing vessel is duly registered in accordance with Section 4K.10 of this article; and,
- c. Whose fishing gear is duly registered in the Municipality in accordance with this article.

Section 4K.22. Requirements for the Initial Issuance of Municipal Fishing License – Applicants for fishing license shall submit the following documents to the OAS:

- a. Duly Accomplished Fishing License Application Form;
- b. Certificate of Fisherfolk Registration (CFR);
- c. Certificate of Number (CN) for those who have fishing vessels;
- d. Clearance from the PNP Maritime Group Headquarters or in its absence, the local PNP;
- e. Official Receipt evidencing payment of the corresponding license fees.

Section 4K.23. Responsibilities of the License Holder – The responsibilities of the license holder shall include the following:

- a. Carry the duplicate or certified true copy of vessel registration and fishing license during fishing operation;
- b. Provide information on type and quantity of fish catch, fishing area, landing point and other relevant information;
- c. Comply with all laws, policies, regulations, and ordinances relating to fishing activities;
- d. Submit himself or herself to the administrative processes in case of violation in the terms and conditions of the license; and,
- e. Pay the administrative fines, penalties, charges, and indemnity in case of violation of the terms and conditions of the license without prejudice to prosecution in a criminal case for any violation of law arising out of the same acts.

Section 4K.24. Validity of License and Renewal – All registered fisherfolk, fishing vessels, and fishing gear shall be issued a license upon initial application on such date as may be specified by the LGU. The renewal of licenses shall coincide with the date of birth of the fisherfolk concerned.

Fishing licenses issued by the LGU shall be valid for a period of one (1) year, renewable annually unless the license holder violates any of the terms and conditions of the license, or, unless the local government unit prescribes the limited entry scheme.

The fisherfolk who is unable to fish or whose vessel is undergoing repairs during a period of time inclusive of the date in which he is supposed to renew his license (date when the license expires) shall be exempted from renewing the same. He shall, however, renew his license/s immediately after he is able to fish or after his vessel is repaired.

Section 4K.25. Requirements for Renewal of License –The fishing license may be renewed if the terms and conditions accompanying the license are complied with by the license holder, and upon presentation of the licenses covering the previous period.

Section 4K. 26. Fisherfolk and Fishing Gear Registration Fee –Fisherfolk and fishing gear registration shall not be viewed as a revenue-generating instrument but as basic service. The fisherfolk and fishing gear registration fee shall be free of charge.

Section 4K.27. Fishing Vessel Registration Fees – There shall be collected the following registration fee from the owner of each fishing vessel of three (3) GT and below being operated within the municipal waters of this Municipality.

Type of fishing vessel
Non-motorized

Standard fees
₱ 200.00

Section 4K.28. Fishing License Fee – The fishing license fee shall be granted upon payment of the corresponding license fees. Registered fishers from other municipalities who will be permitted to fish within the municipal waters of this municipality shall pay (double) the rate fixed hereunder.

For using and engaging in the following Fishing Gears/Operations	Standard Fees
HOOK and LINES	₱ 100.00
GILL NETS	₱ 100.00
CAST NET	₱ 100.00

Section 4K.29. Time and Manner of Payment – The fees imposed shall be paid to the Municipal Treasurer's Office within the first thirty (30) days of January of each year.

Section 4K.30. Unauthorized Fishing Activities. No person, natural or juridical, shall engage in any fishing activity in municipal waters without registration papers and/or valid licenses from the Municipal Government.

Any person found to be engaged in fishing without registration papers and/or valid licenses shall constitute a prima facie presumption that the person and/or vessel is engaged in unauthorized fishing: Provided, that fishing for daily food sustenance or for leisure which is not for commercial, occupation, or livelihood purposes is hereby allowed.

Any violation of the provisions of this section shall be punished by a fine of Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than six (6) months or both such fine and imprisonment, at the discretion of the court.

Section 4K.31. Grounds for Rejection, Revocation, or Cancellation of licenses – The licenses may be revoked or cancelled on any of the following grounds:

- a. Violation of any existing fishery laws, decree, letter of instruction or its implementing rules and regulations;
- b. Non-compliance with the terms and conditions of the license;
- c. False and fraudulent statements in the application thereof by the applicant or his representatives;
- d. Failure to pay required fees;
- e. Commission of the same fisheries violation for a third time; and
- f. When public interest so requires.

Non-compliance with the terms and conditions of the license under ground (b) may consist of the following:

- a. Use of gear other than that specified in the license;
- b. Alteration of the fishing vessel tonnage specified in the license;
- c. Failure to submit notification of transfer of ownership of the fishing vessel and/gear; and
- d. Refusal to be subjected to administrative processes in case of violation of the terms and conditions of the license.

For any violation of the provisions of the Fisheries Code and other related legislation committed by the license holder as his first offense, a warning shall be issued in addition to the imposition of corresponding fines and penalties. This shall be recorded on the license itself. For the second offense, an additional and higher administrative fine shall be imposed.

Section 4K.32. Imposition of Fines and Penalties on the License Holder. For any violation of the provisions of the Fisheries Code and other related legislation committed by the license holder as his first offense, a warning shall be issued in addition to the imposition of corresponding fines and penalties. This shall be recorded on the license itself. For the second offense, an additional administrative fine in the amount of ₱500.00 shall be imposed. Licenses will automatically be revoked if the holder commits same offense for a third time.

Section 4K.33. Separability Clause. If, for any reason, any provision, section or part of this article is declared invalid or unconstitutional by a Court of competent jurisdiction or suspended or revoked by the authorities concerned, such judgment shall not affect or impair the remaining provisions, sections or parts which shall continue to be in full force and effect.

Section 4K.34. Applicability Clause. All other related matters not specifically provided in this article shall be governed by the pertinent provisions of existing applicable laws or ordinances.

CHAPTER V. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees, and Charges

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

- (a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of freshwater products produced by himself and his immediate family, and whose annual net income from 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.
- (b) *Municipal Waters* include streams, lakes, and waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves.
- (c) *Vessels* include every sort of boat, craft, or other artificial contrivance used as a means in pursuing a fishing livelihood.

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

- (a) To establish fishponds/fishcages, oyster, mussel, or other aquatic beds or bangus fry or "tilapia" fingerlings areas.
- (b) To gather, take or catch bangus fry, prawn fry or "tilapia" fingerlings or fry of other species and fish from municipal waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

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

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding. For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

- (a) The Mayor or his duly authorized representative as Chairman;
- (b) Three (3) members of the Sangguniang Bayan to be designated by said body,
- (c) The Municipal Treasurer.

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

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

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least Two Thousand Five Hundred Pesos (P2,500.00) which amount shall be deducted from the first rental by the person should the bid be awarded to him.

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

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

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

Section 5A.04. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of five (5) years.

Section 5A.05. Zonification of Municipal Waters. The municipal waters of this municipality are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 5A.03. as follows:

- Zone 1 - From San Macario, Ragan Sur to Aneg
 Zone 2 - From Rizal, Calaoacan to Sto. Rosario

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

	<u>Amount of Fee</u>
1. Operation of fishponds or oyster culture beds, per hectare	1,500.00
2. Catching "bangus" fry or "tilapia" fingerlings	
less than 1,000 sq.m.	1,500.00
1,000 sq.m. or more but less than 2,000 sq.m.	2,000.00
2,000 sq.m. or more but less than 4,000 sq.m.	2,500.00
4,000 sq.m. or more but less than 6,000 sq.m.	3,000.00
6,000 sq.m. or more but less than 8,000 sq.m.	3,500.00
8,000 sq.m. or more	4,000.00
3. Fish corrals or fishpens in inland fresh waters:	
Less than 500 sq.m.	1,500.00
500 sq.m. or more but less than 1,000 sq.m.	2,000.00
1,000 sq.m. or more but less than 5,000 sq.m.	2,500.00
5,000 sq.m. or more but less than 10,000 sq.m.	3,000.00
10,000 sq.m. or more	3,500.00

Section 5A.07. Privilege of Residents to Take Fish in Municipal Waters.

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

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

Section 5A.08. Time and Manner of Payment.

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

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

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

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

Section 5A.09. Administrative Provisions.

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

Section 5A.010. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

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

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

	Rate of Rental
1) Land Only (per sq.m)	
(a) Located in commercial/industrial area	P 5.00/day
(b) Located in residential area	5.00/day
(c) Others	5.00/day
2) Building (per sq.m of floor area)	
(a) Located in commercial/industrial area	P 10.00/day
(b) Located in residential area	10.00/day
(c) Others	10.00/day
3) Vehicles and Equipment	
(a) Dumptruck	P 1,000.00/load
(b) Grader	3,000.00/km.
(c) Back Hoe	2,500.00/hour
4) Other Properties that may be acquired after the promulgation of this ordinance	As may be decided by the Sangguniang Bayan

Section 5B.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article C. Service Charge for Garbage Collection

Section 5C.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:

Household	120.00
Institution and similar establishment	600.00
Compounder of Liquors, distilled spirits, wine	240.00
Importer/Exporter	240.00
Retailer, dealer, wholesaler, distributor of any article/commerce:	
1. Small sari-sari store	120.00
2. Medium-size grocery	150.00
3. Large Grocery	180.00
4. Supermarket	240.00
5. Bazaar/department store	240.00
6. Drugstore	240.00
Eatery, Restaurant & Other similar establishments	240.00
Business principally-rendering services	240.00
Amusement Place	240.00
Financing institution/bank/insurance and loan company	240.00
Lodging/apartment/boarding house/hotel/motel etc.	600.00
Detective/Security Agency	120.00
Rice, Corn mill	600.00
Small and medium industrial business	600.00
Other business establishment not mentioned or could Not be classified	120.00
School:	
1. With 1-50 enrollees	120.00
2. With 51-200 enrollees	300.00
3. With 201 enrollees and above	600.00
Manufacturers, Millers, Assemblers, Processors, and Similar Business	
a. Not more than 100 sq. m.	1,000.00
b. More than 100 sq. m.	2,000.00
Hotels, Apartments, Motels, and Lodging Houses	
a. Not more than 100 sq. m.	1,000.00
b. More than 100 sq. m.	2,000.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 50 sq. m.	2,000.00
b. More than 50 sq. m.	3,000.00
Hospitals, Clinics, Laboratories, and similar businesses	
a. Not more than 10 sq. m.	1,000.00
b. More than 10 sq. m.	1,500.00
Retailers	
a. Not more than 10 sq. m.	2,000.00
b. More than 10 sq. m.	2,500.00
Other Business not mentioned above	
a. Not more than 10 sq. m.	1,000.00
b. More than 10 sq. m.	2,000.00

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

Section 5C.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 the Public Markets.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage cans or receptacles, which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector (or 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 provide their own system of garbage disposal.

Article D. Charges for Parking

Section 5D.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

<u>Vehicle Type</u>	<u>Daily Parking Fee</u>
Tricycle/3-Wheels	P 5.00
Private Cars and Service Vehicles	20.00
Passenger Jeeps/UV Express	20.00
Cargo Trucks/Delivery Vans	30.00
Passenger Bus	50.00
Other Vehicles not herein mentioned	20.00

b. Overnight Parking Rates

All types of vehicles	100.00
-----------------------	--------

- c. Impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate 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 5D.02. Time and Manner of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking at the municipal parking lot.

Article E. Municipal Hospital Service Fees

Section 5E.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	D. Albano Patients	Patients from other municipalities
In Patient:		
Ward Room	P 300.00	P 400.00
IV Fluids	100.00/unit	200.00/unit
Normal Delivery (including medicines)	1,500.00	2,000.00
Normal Delivery (excluding medicines)	1,200.00	1,500.00
Operating Room	400.00	500.00
Private Room with aircon	800.00/day	800.00/day
Private Room without aircon	400.00/day	400.00/day
Nursery Room	500.00	500.00
O2 consumption	30.00/hr	50.00/hr
Newborn screening	650.00	650.00
ECG	150.00	300.00
Out-Patient Service:		
Consultation and Prescription (excluding laboratory and other specific examination)	100.00	200.00
Hypodermic, IM and IV injections (excluding medicine)	150.00	300.00
General Surgical Dressing:		
Small	20.00	40.00
Medium	25.00	50.00
Large	30.00	60.00
Suturing of Wound (including materials)	350.00	700.00
Circumcision (including materials & medicines)	500.00	700.00
Emergency Room Fee	100.00	100.00
Minor operation procedure including supplies & medicines	700.00	
Ambulance Fees (To cover cost of fuel):		
Trip within the province	500.00	
Trip within the region	1,000.00	
Trip outside the region	3,000.00	
2. Dental Services:		
Extraction per tooth (including anesthesia)	100.00	
Temporary filling per tooth	150.00	
Permanent filling per tooth	200.00	
silicate cement	200.00	
composite filling	200.00	
cementation	150.00	
prophylaxis	150.00	
Gum Treatment (Initial)	200.00	
3. X-Ray Examination Fees:		
Chest X-ray (PA)	350.00	
AP	350.00	

APL	450.00
Thoracic cage	350.00
Thoracolumbar spine	350.00
Lumbosacral spine	350.00
Extremities & long bones AP/L or AP/O	450.00
Plain Film Abdomen	350.00
KUB-IVP including the dye	1,000.00
Skull AP/L	450.00

4. Laboratory Examination Fees:

Blood Chemistry

Fasting Blood Sugar	200.00
Blood Urea Nitrogen	200.00
Cholesterol	200.00
Creatinine	200.00
Uric Acid	200.00
SGOT	200.00
SGPT	200.00
ECG	150.00

Hematology

Complete blood count	200.00
Hemoglobin/Hemotocrit Determination	100.00
WBC, Differential Count	100.00
RBC Count	100.00
Bleeding/Clotting Time	100.00
Thrombocyte Count	100.00

Clinical Microscopy

Routine Urinalysis	100.00
Pregnancy Test	100.00

Blood Banking

ABO-RH Testing	100.00
----------------	--------

Bacteriology/Parasitology

Acid Fast Stain Smear (TB Leprosy)	100.00
Platelet count	100.00
Malarial Smear	100.00
Fecalysis	100.00
AFB smear	100.00

5. Certification Fees

Medical Certificate	100.00
Medico-Legal Certificate	100.00
LTO Medical Certificate	100.00
Sanitary Inspection Fee	100.00
Medical Abstract	100.00

Section 5E.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 5E.03. Exemptions. Residents who are certified by the assigned Municipal Health 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 or the poverty line established by NEDA, whichever is higher.

Section 5E.04. Hospital bills of PhilHealth members shall be paid by PhilHealth to the Local Government Unit (LGU).

Article F. Cemetery Charges

Section 5F.01. Imposition of Fees. There shall be collected the following rental fees for a period of ten (10) years for the rental of Municipal Cemetery lots:

	Fee for Lease Period
(a) Rental fee for each burial lot	P 500.00
(b) For every additional layer thereof	100.00
(c) For niches	700.00

Section 5F.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 5F.03. Administrative Provisions.

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality.
- (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) 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 in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article G. Rental Fee on Mineral Lands

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

- (a) On coal-bearing public lands

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

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

- (b) On public lands bearing quarry resources

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

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

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

Section 5G.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 H. Occupation Fee for Mining Claims

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

Section 5H.02. Collection of Fee. There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Ten Thousand Pesos (P 10,000.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 5H.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 5H.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 I. Charges for Use of Waterworks System

Section 5I.01. Imposition of Charges. The fees and charges provided herein shall be collected for the water service rendered by the Delfin Albano Water Supply System.

(a) Application fee for connection with waterworks system	P 2,500.00
(b) For metered service	
1. Minimum charge for not more than 10 cu.m. per month	
a. Residential service	150.00
b. Commercial service	150.00
c. Industrial service	150.00
2. For every cubic meter in excess of ten (10) cu.m. per month:	
a. Residential service	30.00
b. Commercial service	30.00
c. Industrial service	30.00
(c) Re-installation fee	500.00

Section 5I.01. Time of Payment. The water rental is due and payable to the Office of the Municipal Treasurer every 21st day of the ensuing month.

Section 5I.02. Administrative Provisions.

- (a) A written application/contract filed with the Office of Delfin Albano Water Supply System (DAWSS) shall be required for any of the aforementioned services.
- (b) A cash deposit of Two thousand Pesos (P2, 000.00) shall be required of every customer/applicant before the initial service is rendered. It shall answer for any unpaid due and demandable water charges rendered in accordance with the foregoing rates which shall automatically be charged off against the cash deposit after failure to pay the monthly fee within ninety (90) days of the succeeding month.

In cases where the cash deposit shall no longer be sufficient to cover water fees and surcharges, the water connection shall be disconnected after failure by the consumer to settle the difference after a period of five (5) days from receipt of notice of disconnection.

The cash deposit shall be refunded by the System if the consumer desires to withdraw the service of the System and all his water bills shall have been fully paid.

- (c) For billing purposes, a water meter shall be read one (1) month after its connection and every month thereafter. The meter shall be sealed and the seal shall be broken only when the meter is to be inspected, tested, or adjusted by the System. It shall be tested at any reasonable time by the duly authorized representative/inspector of the System or upon the request of the consumer and to be witnessed by him if he so desires.

If the testing of the meter is upon the request of the consumer and the test discloses that the water meter is defective, corresponding adjustments shall be made and no fee shall be charged to the consumer. If no defect is found in the meter, then the consumer shall pay to the System One hundred Pesos (P100.00) for every five-eighth (5/8") and three-fourth inch (3/4") of water meter and One hundred Fifty Pesos (P150.00) for every water meter bigger than the above.

- (d) For re-opening of service upon request of the consumer after it has been closed for delinquency, One hundred Pesos (P100.00) shall be charged if the service is closed at the metering point. If it is closed at the water main or main pipe, the cost of street repair shall be paid by the consumer.
- (e) Service connection for domestic or residential use shall not use pipes bigger than one-half inch (1/2") in diameter.
- (f) Service connection using pipes bigger than one-half (1/2") in diameter may be allowed for commercial and/or industrial use only, provided that the applicant thereof shall satisfy in his application the need of a bigger size which shall in all cases be subject to the approval of the Sangguniang Bayan thru an Ordinance.
- (g) Every multi-door apartment shall have separate water service connection and separate water meter for every occupant or lessee therein.

Article J. Slaughter and Corral Fees

Section 5J.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 shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, upon payment of the corresponding fee, as follows:

	Per Head
Large cattle	P100.00
Hogs	50.00
Goat/Sheep	50.00
All others	50.00

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

Large Cattle	P200.00
Hogs	75.00
Goat/Sheep	50.00
All others	50.00

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

Large cattle	P30.00
Hogs	20.00
Goat/Sheep	10.00
All others	10.00

Section 5J.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Livestock Inspector.

Section 5J.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 Livestock Inspector.
- (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 Municipal corral or any place designated as such. If the animal is kept in the corral beyond the period required, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5J.04. Time of Payment.

- (a) The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang 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:

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

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

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

Section 6.04. Exemption.

The following are exempted from the Community Tax:

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

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

Section 6.06. Time of Payment; Penalties for Delinquency:

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

Section 6.06. 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 6.07. 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 6.08. 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.

In cases where the community tax were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

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 two percent (2%) every year.

Article B. Civil Remedies for Collection of Revenues

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

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

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

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

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

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

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

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

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

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distraigned until the full amount, 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 the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- (h) **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) **Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties, and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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

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

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

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

- (k) **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) **Purchase of Property by the Municipality for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report on the 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 representatives 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 through 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 Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) **Further Distraint or Levy.** The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.
- (p) **Personal Property Exempt from Distraint of Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

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

Article C. Taxpayer's Remedies

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

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 1. The Treasurer is legally prevented from making the assessment of collection;
 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 3. The taxpayer is out of the country or otherwise cannot be located.

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

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest

within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

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

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

Article D. Miscellaneous Provisions

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

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

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

Section 7D.04. Authority to Adjust Rates. The 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 the Local Government 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 DepEd 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 (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

Section 9.01. Separability Clause.

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

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

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

Section 9.04. Special Transitory Provisions.

- (a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.
- (b) The tax on special levy shall be collected upon enactment by Sangguniang Bayan of an enabling ordinance.

Section 9A.05. Effectivity. This ordinance shall take effect upon approval.

ENACTED:

=====

ATTESTED:

ATTY. RUBEN M. DUMLAO
Sangguniang Bayan Secretary

CERTIFIED CORRECT:

RUBEN P. FURIGAY
Acting Municipal Vice Mayor & Presiding Officer

APPROVED:

THOMAS A. PUA JR.
Acting Municipal Mayor