

Republic of the Philippines
PROVINCE OF ZAMBALES

IBA



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

HON. CRISTOPHER R. GONGORA

Municipal Vice Mayor

And

The Sangguniang Bayan Members

San Marcelino, Zambales

Thru: **Mr. ALEX R. MAURICIO**


Secretary to the SB

Sir:

Enclosed is a copy of **Res. No. 2025-75** of the Sangguniang Panlalawigan of Zambales, for your information.

Please acknowledge receipt hereof.

Iba, Zambales. March 11, 2024


MARIA TERESA D. PANES
Secretary to the S.P.

/abh

Republic of the Philippines
PROVINCE OF ZAMBALES
IBA



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG PANLALAWIGAN OF ZAMBALES HELD AT THE LEGISLATIVE
BUILDING ON THE 17TH DAY OF FEBRUARY, 2025

PRESENT:

Hon. Jacqueline Rose F. Khonghun, Vice Governor - **Presiding Officer**

REGULAR MEMBERS

FIRST DISTRICT:

Hon. Jose M. Gutierrez, Jr.	- SP Member
Hon. Wilfredo C. Felarca, Jr.	- SP Member
Hon. Enrique F. Delgado	- SP Member

SECOND DISTRICT:

Hon. Jun Rundstedt C. Ebdane	- SP Member
Hon. Reena Mae L. Collado	- SP Member
Hon. Wilfredo Paul D. Pangan	- SP Member
Hon. Thea Samantha D. Ablola	- SP Member
Hon. Reynaldo C. Tarongoy	- SP Member
Hon. Sancho G. Abasta III	- SP Member
Hon. Lugil S. Ragadio	- SP Member

EX-OFFICIO MEMBERS:

Hon. Peter T. Lim, PCL President	- SP Member Ex-Officio
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ABSENT:

Hon. Nestor E. Pacheco, ABC President	- SP Member Ex-Officio On Official Business Leave
Hon. Carl Eric B. Rico, SK President	- SP Member Ex-Officio On Official Business Leave
Hon. Carol H. Guevarra, IPMR	- SP Member Ex-Officio

RESOLUTION NO. 2025-75

RESOLUTION DECLARING MUNICIPAL RESOLUTION NO. 2024-186 OF THE MUNICIPALITY OF SAN MARCELINO, ZAMBALES VALID

WHEREAS, under Section 56 of the Local Government Code, the Sangguniang Panlalawigan has the power to review municipal ordinances and resolutions;

WHEREAS, the Committee on Ways and Means, finds the ordinance to be in order and it is within the scope of the powers of the Sangguniang Bayan to enact under the Local Government Code;

NOW THEREFORE, on motion of Hon. Wilfredo Paul D. Pangan, Chairman, Committee on Ways and Means, jointly seconded by Hon. Jun Rundstedt C. Ebdane and Hon. Sancho G. Abasta III, the Sangguniang Panlalawigan of Zambales in session assembled;

RESOLVED, as it is hereby resolved, that the foregoing ordinance is hereby declared valid:

MUNICIPALITY OF SAN MARCELINO

RES. NO.	SUBJECT MATTER/DATE
Res. No. 2024-186	The Revised Revenue Code Of The Municipality Of San Marcelino, Province Of Zambales February 5, 2025

RESOLVED FURTHER, that copies of this resolution be furnished to the Office of the Mayor and the Sangguniang Bayan of San Marcelino, Zambales for their information and guidance.

ADOPTED this 17th day of February, 2025.

MARIA TERESA D. PANES
Secretary to the S.P.
Date Signed:_____

REGULAR MEMBERS

FIRST DISTRICT

JOSE M. GUTIERREZ, JR.
Member
Date Signed:_____


WILFREDO C. FELARCA, JR.
Member
Date Signed:_____

ENRIQUE F. DELGADO
Member
Date Signed:_____

SECOND DISTRICT

JUN RUNDSTEDT C. EBDANE
Member
Date Signed:_____

REENA MAE L. COLLADO
Member
Date Signed:_____


WILFREDO PAUL D. PANGAN
Member
Date Signed: _____

THEA SAMANTHA D. ABLOLA
Member
Date Signed: _____


REYNALDO C. TARONGOY
Member
Date Signed: _____



SANCHO G. ABASTA III
Member
Date Signed: _____



LUGAL S. RAGADIO
Member
Date Signed: _____

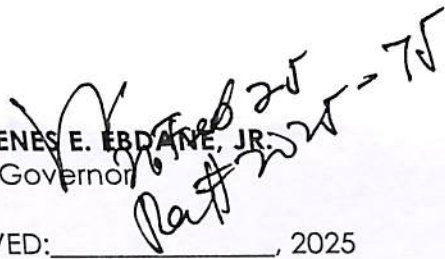
EX-OFFICIO MEMBERS


PETER T. LIM
LC President
Date Signed: _____

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:


JACQUELINE ROSE F. KHONGHUN
Vice Governor
Presiding Officer
Date Signed: _____


APPROVED: _____, 2025


HERMOGENES E. EBDANE, JR.
Governor
DISAPPROVED: _____, 2025

HERMOGENES E. EBDANE, JR.
Governor



REPUBLIC OF THE PHILIPPINES
PROVINCE OF ZAMBALES
SANGGUNIANG BAYAN OF SAN MARCELINO

Resolution
No. 2024-186

EXCERPT FROM THE JOURNAL OF THE REGULAR SESSION OF THE SANGGUNIANG
BAYAN, MUNICIPALITY OF SAN MARCELINO, PROVINCE OF ZAMBALES, HELD
AT THE SANGGUNIANG BAYAN SESSION HALL ON DECEMBER 19, 2024

Present:

Hon. Cristopher R. Gongora	Presiding Officer
Hon. Apolinario A. Abelon	Member
Hon. Nestor A. Ignacio	Member
Hon. Cirilo I. Pimentel, Jr.	Member
Hon. Mario F. Cabbab	Member
Hon. Darrel L. Labio	Member
Hon. Manuel P. Arquero, Jr.	Member
Hon. Eddie B. Domingo	Member
Hon. Louella P. Aquino	Member

EX-OFFICIO MEMBERS:

Hon. Maureen E. Arquero	Liga President
Jeanne Joseph S. De Dios	SK Fed. President
Hon. Robert B. Dela Cruz	IPMR

Absent:

None

Municipal Ordinance No. 2024-206
THE REVISED REVENUE CODE
OF THE MUNICIPALITY OF SAN MARCELINO,
PROVINCE OF ZAMBALES

Be it ordained by the *Sangguniang Bayan* of the Municipality of San Marcelino, Province of Zambales, that:

CHAPTER I
GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

Section 1A.01. Short Title. This ordinance shall be known as the 2024 Revised Revenue Code of the Municipality of San Marcelino, Province of Zambales.

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) *Corporation* includes 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 not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (l) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (o) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

- (p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- (q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (s) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

ARTICLE A. GRADUATED TAX ON BUSINESS

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

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

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

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

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

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

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

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

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

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

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

agencies.

(h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

(i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;

(j) *Carinderia* refers to any public eating place where food already cooked are served at a price.

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

(l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

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

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

(m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

(n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other

materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

(p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

(q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

(t) *Rectifier* comprises every 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.

(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>	
Less than 30,000.00	508.20
30,000.00 or more but less than 40,000.00	762.20
40,000.00 or more but less than 50,000.00	952.88
50,000.00 or more but less than 75,000.00	1524.60
75,000.00 or more but less than 100,000.00	1905.75
100,000.00 or more but less than 150,000.00	2541.00
150,000.00 or more but less than 200,000.00	3176.25

200,000.00 or more but less than 300,000.00	4446.75
300,000.00 or more but less than 500,000.00	6352.5
500,000.00 or more but less than 750,000.00	9240.00
750,000.00 or more but less than 1,000,000.00	11,550.00
1,000,000.00 or more but less than 2,000,000.00	15,881.25
2,000,000.00 or more but less than 3,000,000.00	19,057.50
3,000,000.00 or more but less than 4,000,000.00	22,869.00
4,000,000.00 or more but less than 5,000,000.00	26,680.50
5,000,000.00 or more but less than 6,500,000.00	28,153.13

6,500,000.00 or more at a rate of forty three point three thirteen (43.313%) 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</u> <u>Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
less than P1,000.00	P 20.79
P1,000.00 or more but less than P2,000.00	38.12
P2,000.00 or more but less than P3,000.00	57.42
P3,000.00 or more but less than P4,000.00	83.16
P4,000.00 or more but less than P5,000.00	115.00
P5,000.00 or more but less than P6,000.00	139.76
P6,000.00 or more but less than P7,000.00	165.17
P7,000.00 or more but less than P8,000.00	190.58
P8,000.00 or more but less than 10,000.00	215.99
10,000.00 or more but less than 15,000.00	254.10
15,000.00 or more but less than 20,000.00	317.63
Less than 30,000.00	381.15
30,000.00 or more but less than 40,000.00	508.20
40,000.00 or more but less than 50,000.00	762.30
50,000.00 or more but less than 75,000.00	1,143.45
75,000.00 or more but less than 100,000.00	1,524.60
100,000.00 or more but less than 150,000.00	2,159.85
150,000.00 or more but less than 200,000.00	2,795.10
200,000.00 or more but less than 300,000.00	3,811.50
300,000.00 or more but less than 500,000.00	5,082.00
500,000.00 or more but less than 750,000.00	7,623.00
750,000.00 or more but less than 1,000,000.00	10,164.00
1,000,000.00 or more but less than 2,000,000.00	11,550.00
2,000,000.00 or more at the rate of fifty seven point five percent (57.75 %) of one percent (1%).	

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

- (c) **ON EXPORTERS, AND ON MANUFACTURERS, MILLERS, PRODUCERS, WHOLESALERS, DISTRIBUTORS, DEALERS OR RETAILERS** of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

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

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

400,000 or less	2.31%
in excess of 400,000	1.155%

The rate of **two point thirty-one percent (2.31%)** per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos while the rate of **one point one-fifty-five percent (1.155%)** per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos.

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-Four Thousand Five Hundred Pesos (P 34,500.00)** 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</u> <u>Preceding Calendar Year</u>	<u>Amount of Tax Per</u>
<u>Annum</u>	
Less than P5,000.00	P 31.76
P 5,000.00 or more but less than P10,000.00	71.15
10,000.00 or more but less than P15,000.00	120.69
15,000.00 or more but less than P20,000.00	190.58
20,000.00 or more but less than 30,000.00	317.63
30,000.00 or more but less than 40,000.00	444.68
40,000.00 or more but less than 50,000.00	635.25
50,000.00 or more but less than 75,000.00	1016.40
75,000.00 or more but less than 100,000.00	1524.60
100,000.00 or more but less than 150,000.00	2286.90
150,000.00 or more but less than 200,000.00	3049.20
200,000.00 or more but less than 250,000.00	4192.65
250,000.00 or more but less than 300,000.00	5336.10
300,000.00 or more but less than 400,000.00	7114.80
400,000.00 or more but less than 500,000.00	9748.75
500,000.00 or more but less than 750,000.00	10683.75
750,000.00 or more but less than 1,000,000.00	11838.75
1,000,000.00 or more but less than 2,300,000.00	13282.50

2,300,000.00 or more at the rate of **fifty-seven point seventy-five percent (57.75%)** of one percent (1%).

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

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

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

- (f) **ON BANKS AND OTHER FINANCIAL INSTITUTIONS.** Pursuant to the provisions of sections 143(f), 150 and 151 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (LGC), as implemented by Articles 232(f), 243 and 237 of the Implementing Rules and Regulations (IRR), municipalities and cities may impose taxes on businesses, including banks and banking institutions.

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

Section 1. Coverage – (a) As used herein, the term “banks or banking institutions” shall refer to persons or entities engaged in the lending of funds obtained from the public through the receipt of deposits or the sale of bonds, securities or obligations of any kind and all entities regularly conducting such operations. The terms “banks and “banking institutions” are synonymous and interchangeable.

Banks shall be classified as follows:

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

Banking institutions include the following:

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

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

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

Section 2. Tax on the Gross Receipts of banks and banking Institutions. – (a) The tax on banks and banking institutions may be levied on their gross receipts for the preceding calendar year, as follows:

(1) By municipalities at a rate not exceeding **sixty point fifty percent (60.50%)** of one percent (1%) of the gross receipts for the preceding calendar year.

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

(1) Interest from loans and discounts – this represents interest earned and actually collected on loans and discounts. The following is a breakdown:

(i) Discounts earned and actually collected in advance in bills discounted;

(ii) Interest earned and actually collected on demand loan;

(iii) Interest earned and actually collected on time loans, including the earned portions of interest collected in advance;

(iv) Interest earned and actually collected on mortgage contracts receivables;

(2) Interest earned and actually collected on inter-bank loans.

(3) Rental of Property – this represents the following rental income

(i) Earned portion of rental collected in advance from lessees of safe deposit boxes;

(ii) Rental earned and actually collected from lessees on bank premises and equipment.

(4) Income earned and actually collected from acquired assets.

(5) Income from sale or exchange of assets and property.

(6) Cash dividends earned and received on equity investments.

(7) Bank commissions from lending activities.

(8) Income component of rentals from financial leasing.

At the time of the annual payment of the tax due, the head office or branch of a bank shall submit to the LGU concerned a motorized Joint Statement of Annual Income (Schedule of Annual Income) for the preceding calendar year, in accordance with a sample form hereto attached as "Annex A" which shall be signed by a designated Officer of the head Office and by the Branch manager."

Section 3. Non-separability of banking business. – Activities which are inherent, related, necessary or incidental to the banking business shall be treated as one business activity subject to the same tax thereon, which shall be computed on the basis of the combined gross receipts of all said banking activities, as defined above.

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

Section 4. Situs of the Tax. – For purposes of collection of the tax, the following shall apply – (a) All transactions filed with or negotiated in the branch shall be recorded in said branch and the gross receipts derived from said transactions shall be taxable by the city or municipality where such branch is located. This rule shall be applied to:

1) transactions negotiated with and approved by the branch manager under his own authority; or

2) transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager, are forwarded to the Head Office for final approval.

(b) transactions where the stated address in the loan application of the borrower is the city or municipality where the bank has a branch, in which case the Head Office upon approval of the loan shall credit the transaction to the Bank Branch.

- (c) The gross receipts derived from transactions made by the Head Office, except gross receipts recorded in the branches, shall be taxable by the city or municipality where said Head Office is located.
- (d) In case there is a transfer or relocation of the Head Office or of any branch to another city or municipality, the bank shall give the notice of such transfer or relocation to the chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

On the businesses hereunder enumerated:

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

Gross Sales/Receipts for the
Preceding Calendar Year

Annum

Less than 30,000.00
30,000.00 or more but less than 40,000.00
40,000.00 or more but less than 50,000.00
50,000.00 or more but less than 75,000.00
75,000.00 or more but less than 100,000.00
100,000.00 or more but less than 150,000.00
150,000.00 or more but less than 200,000.00
200,000.00 or more but less than 250,000.00
250,000.00 or more but less than 300,000.00
300,000.00 or more but less than 400,000.00
400,000.00 or more but less than 500,000.00
500,000.00 or more but less than 750,000.00
750,000.00 or more but less than 1,000,000.00
1,000,000.00 or more but less than 2,300,000.00
2,300,000.00 or more

Amount of Tax Per

317.10
444.15
635.25
1,016.40
1,524.60
2,286.90
3,049.20
4,192.65
5,336.10
7,114.80
9,528.75
10,683.75
11,838.75
13,282.50
fifty-seven two point seventy-five
(57.75%) percent of one (1%) percent

(h) Electric Cooperatives

Pursuant to the provisions of section 137, 143, and 22 of Republic Act No. 7160, otherwise known as the Local Government Code (LGC) of 1991, in relation to Section 133(n) of the same Code, provinces, cities and municipalities may impose franchise, business and real property taxes on electric cooperatives registered supervised and controlled by the National Electrification Administration (NEA).

Accordingly, the following guidelines are hereby issued in accordance with Article 287 of the Implementing Rules and Regulations (IRR), prescribing the limitations, manner and procedures for the imposition of taxes, fees and charges on the subject electric cooperatives and to supplement Articles 226, 232, 323 of the IRR, with a view of further clarifying the implementation of said provisions consistent with republic Act No. 9136, otherwise known as the Electric Power Industry reform Act of 2011 (EPIRA) and other related laws and national policies.

Section 1. Definition of Terms. – This When used herein the term:

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

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

(c) Assessment - is the act of process of determining the value of a property of proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties.

(d) Assessment Level – is the percentage applied to the market value to determine the taxable value of the property.

(e) Assessment Value – is the market value of the property multiplied by the assessment level. It is synonymous to taxable value.

(f) Business – means trade or commercial activity regularly engage in as a means of livelihood or with a view to profit.

(g) Distribution Wheeling Charges – refer to the regulated cost or charges for the use of a distribution system and/or the availment of regulated services.

(h) Electric Cooperative – refers to a non-stock, non-profit membership corporation heretofore formed or organized for the purpose of supplying, promoting, and encouraging the fullest use of electric service on an area coverage based at the lowest cost consistent with sound economy and the prudent management of the business of such corporation.

(i) Fair Market Value (FMV) – is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

(j) Franchise – is a right or privilege affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety.

(k) Franchise Area – refers to a geographical area exclusively assigned or granted to a distribution of electricity.

(l) Generation Charges – refer to the cost or charges associated with the acquisition of purchased power. General cost include only those cost that are reasonable, prudently incurred and are eligible for recovery pursuant to provisions of Republic Act No. 9136.

(m) Gross Sales or Receipts – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or material supplied with the services and deposits and advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person including discounts if determinable at the time of sales, sales return, excise tax, and value-added tax.

(n) Machinery – embraces machines equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attracted permanently or temporarily to the real property. It includes the physical facilities for production, the installations and appurtenant service

facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes, without which such industry or facility cannot function.

(o) Reinvestment Fund – refers to the ERC approved cost or charges imposed on all the electric cooperatives consumers to finance the expansion and rehabilitation/upgrading of their existing electric power system (ERC).

(p) Stranded Contract cost of Eligible Contracts of Distribution Utilities – refers to the excess of the contracted cost of electricity under eligible contracts of Distribution Utilities over the actual selling price of the contacted energy output of such contracts that would be incurred upon Retail Competition and Open Access. For this purpose, "eligible contracts" are contracts which have been approved by the ERS (now ERC) as of 31 December 2000.

(q) Stranded Contracts of NPC – refers to the excess of the contracted cost of electricity under eligible contracts of NPC over the actual selling price of the contracted energy output of such contracts in the market. Such contracts shall be approved by the ERB (now ERC) as of 31 December 2000.

(r) Transmission Charge – refers to the regulated costs or charges for the use of a transmission system which may include the availment of ancillary service.

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

i. Payment for the stranded debts in excess of the amount assumed by the National Government and stranded contract cost of distribution utilities resulting from the restructuring of the industry.

ii. Missionary electrification.

iii. The equalization of the taxes and Dyalies applied to indigenous or renewable sources of energy vis-à-vis imported energy fuels.

iv. An environmental charge equivalent to one-fourth of one centavo per kilowatt-hour Po.0025/kWh), which shall accrue to an environmental fund to be used solely for watershed rehabilitation and management , and

v. A charge to account for all forms of cross-subsidies for period of not exceeding three (3) years.

(t) System Loss Charge – refers to the cost or charge to recover the cost of allowable systems loss as allowed and/or approved by the Energy Regulatory Commission.

Section 2. Tax on Gross Receipts of ECs - The tax on ECs may be levied on their gross receipts for the preceding calendar year, on:

1. Business tax by municipalities as distributor at the rate imposed under their enabling tax ordinance.

a) For this purpose the franchise and business taxes shall be based on ECs" gross receipts as follows:

(1) Upon the effectivity of the EPIRA Law (2002), the basis shall be as follows:

Gross receipts:

Less:

NPC Charges
TransCo Charges
Reinvestment Fund
Universal Charges

(2) on the charges being remitted by ECs to NPC and TransCo the local government units may impose local taxes considering that both Companies are Government-owned and Controlled Corporations (GOCCs), whose tax exemptions have been withdrawn under Section 193 of the LGC. Said charges pertain to their gross receipts

and therefore, the LGUs concerned may directly bill said Corporations for taxation purposes.

Section 3. Imposition of Real Property Taxes on ECs –

- (1) ECs are not covered by the exemption proviso under Section 234(c) of the LGC granting exemption to NEA's machineries and equipment in view of the fact that these are not GOCCs but Cooperatives which are governed by RA 6938.
- (2) ECs are not considered as falling under "Special Classes" of real properties provided under section 216 of the same code.
- (3) The appraisal of real properties of ECs shall be subject to the applicable Schedule of Market Values (SMV) in force during the period of delinquency if any.
- (4) All taxable real properties such as land buildings and other improvements owned by NPC, which were transferred to PSALM and TRANSCO are subject to the real property tax, with an assessment level fixed by an Ordinance, of not exceeding ten percent (10%).

Section 4. Exemption from Local Taxation – All ECs registered, supervised and controlled by the NEA shall be:

- (1) Exempt from the payment of franchise business and real property taxes prior to the effectivity of the LGC.

Section 5. Penalties, Surcharges and Interest

- (1) Non surcharges and Interests shall be imposed on the tax liabilities of electric cooperatives during the period covered by the TRO issued by the Supreme Court in the case of PHILRECA, et al. vs. The Secretary of DILG and the Secretary of Finance, G. R. no. 143076.
- (2) ECs shall be subject to a maximum interest of up to thirty-six (36) months or seventy-two percent (72%) of the taxes on its real property tax delinquencies.
- (3) The Sanggunian may impose a surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees, and charges not paid on time.

Section 6. Mayor's Permit Fee and Other Regulatory Fees

a) Local Government Units are authorized to collect the Mayor's permit fee and other regulatory fees and charges from the head office and sub-stations of ECs.

b) No such fee or charge shall be based on capital investment or gross sales or receipts of the person or business liable therefore.

- (i) On peddlers engaged in the sale of any merchandise or article of commerce, amount of (not exceeding P 55.00) per peddler annually.

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

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

- (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	2,000.00 per unit
Buses without air conditioning	1,500.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys/Fieras/Tamaraws	800.00 per unit
Motorized Tricycles	480.00 per unit

(NOTE: Rate may be determined by computing estimated earning per day x 300 days x rate not to exceed 2% of gross receipts)

Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Bayan and pay necessary fees that apply thereof.

The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others the name and addresses of the operator and the number and brand of tricycles owned and operated by him.

(f) On any business not otherwise specified in the preceding paragraphs, which the Sanggunian concerned may deem proper to tax: *Provided* that on any business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

The Sanggunian concerned may prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed herein.

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

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

Section 2A.05. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be capital investment multiplied by $\frac{1}{20}$ th of 1%. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

ARTICLE B. SITUS OF TAX

Section 2B.01. Situs of the Tax.

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

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

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

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

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

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

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

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

quantity of goods and products.

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

(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where such branch or sales office 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.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business: thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (b) above shall not apply to experimental farms.

LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for until the experimentation/demonstration ceases.

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

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

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

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

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

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

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

All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the 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 imposed 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.02(a) and Section 2A.02(b), 2A.02(c) and 2A.02(e) of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

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

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

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

Section 2C.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year. However, new taxes, or changes in the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

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, or each subsequent quarter, as the case may be. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2C.04. Administrative Provisions.

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

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

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

(c) *Invoices or Receipt.* All persons subject to 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 **Four Hundred Fifty Pesos (P450.00)**.

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

(h) *Retirement of Business.*

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

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

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

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

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

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

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

ARTICLE D. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS

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

Circus, carnivals, or the like	- - -	250.00 per day
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances		200 each type per day
Sports contest/exhibitions		300 per day

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

ARTICLE E. TAX ON MINING OPERATIONS

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

- Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- 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.
- 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. An annual tax at the rate of Two percent (2%) is hereby levied 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:

- Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- 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.

- 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, condemnation, cancellation and others, are recorded.
- 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.

- Forest Products* means 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. A tax on forest concessions and forest products is hereby imposed at the 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. TAX ON PEDDLERS

Section 2G.01. Imposition of Tax. There is hereby levied an annual tax on peddlers engaged in the sale of any merchandise or article of commerce within the municipality at the following rates:

- (a) Peddlers or any article or merchandise carried in trucks or any other motor vehicles, per peddler..... P 100.00
- (b) Peddlers or any article or merchandise carried in a motorized vehicle, tricycle or other motorized similar vehicles other than those specified in letter (a) above, per peddler..... P 50.00
- (c) Peddlers of any article or merchandise carried in a cart, caretela, or other vehicles drawn by animals, per peddler P 40.00
- (d) Peddlers of any article or merchandise carried on bicycle, pedicab or other similar vehicle, per peddler P 30.00
- (e) Peddlers of any article or merchandise carried by person, per peddler P 20.00

Section 2G.02. Time of Payment. The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles or commerce after January Twenty (20) shall pay the full amount of the tax before engaging in such activity.

Section 2G.03. Administrative Provision. The official receipt evidencing payment of the tax shall be carried in the person of the peddler and shall be produced upon demand by the Municipal Mayor or Treasurer or their duly authorized representatives.

CHAPTER III COMMUNITY TAX

ARTICLE A.

Section 3A.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3A.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 3A.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

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

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

Section 3A.04. Exemptions.

The following are exempted from the Community Tax:

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

Section 3A.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3A.06. Penalties for Delinquency.

(a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February 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 (24%) percent per annum from the due date until it is paid.

Section 3A.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 3A.08. Presentation of Community Tax Certificate on Certain Occasions.

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

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

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

Certificate.

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

Section 3A.09. Collection and Allocation of Proceeds of the Community Tax.

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

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

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

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

ARTICLE B. – TAX ON SIGNS, SIGNBOARDS, BILLBOARDS OR ADVERTISEMENTS

Section 3B.01.Imposition of Tax. There is hereby imposed an annual tax on signs, signboards, billboards or advertisements at the rates prescribed below:

	Tax Per Annum
(a) Billboards or signboards for Advertisements of Business, Per square meter of fraction Thereof:	
Single faced	P 41.00
Double faced	54.00
(b) Billboards or signboards for Professionals, per square meter Or fraction thereof	22.00
(c) Billboards, signs or advertisements For business and professions, painted on Any building or structure or otherwise Separated or detached therefrom, Per sq.m. or fraction thereof.	22.00
(d) Advertisements by means of placards Per sq.m. or fraction thereof.	22.00
(e) Advertisements for business or Profession by means of slides In movies payable by owners of Movie houses.	330.00
(f) Advertisements for business or Profession by means of film Exhibition payable by owners Or operators of movie houses.	2,200.00
In addition to the taxes provided Under (a) and (b) of this Section, For the use of electric or neon lights In billboards, per square meter or Fraction thereof.	22.00

TAX PER QUARTER

(g) Mass display of signs

From 100 to 250 display signs	P 550.00
From 251 to 500 display signs	660.00
From 501 to 750 display signs	770.00
From 751 to 1,000 display signs	880.00
From more than 1,000 display signs	1,870.00

(h) Advertisements by means of vehicles
Balloons, kites, etc.

Per day or fraction thereof	66.00
Per week or fraction thereof	88.00
Per month or fraction thereof	110.00

(i) Advertisements by means of

Promotional sales (house-to-house),
Per day, per person.

22.00

Section 3B.02. Exemption.

Section 3B.03. Time of Payment. The fee herein imposed shall be paid to the Municipal Treasurer at the time of the request.

Section 3B.04. Requirements.

CHAPTER IV REAL PROPERTY TAX

Section 4.01. Definition of Real Property. For purposes of this tax, real property refers to land, buildings including machineries intended by the owner of the land or building for residential purposes, business, industry or works which may be carried on in a building or a piece of land which tend directly to meet the needs of the business, industry or works. "Building" refers to all kinds of structure more or less permanently attached to a piece of land, excluding those which are merely superimposed on the soil.

Section 4.02. Tax Impositions. There is hereby imposed an annual advalorem on real property such as land, building, machinery, and other improvement at the rate of one percent (1%) of the assessed value of real property located within the jurisdiction of the Province of Zambales.

Section 4.03. Distribution of Proceeds. The proceeds of the basic real property tax shall be distributed as follows:

1. Province – Thirty five percent (35%) shall accrue to the general fund.
2. Municipality – Forty Percent (40%) to the general fund of the municipality the property is located; and
3. Barangay – Twenty Five Percent (25%) shall accrue to the barangay where the property is located.

Section 4.04. Additional Levy on Real Property for the Special Education Fund (SEF). There is likewise levied an annual tax of one percent (1%) of the assessed value of real property which shall be in addition to the basic real property tax, the proceeds of which shall accrue exclusively to the Special Education Fund (SEF).

Section 4.05. Additional Advalorem Tax on Idle Lands. There is further imposed an annual tax on idle lands at the rate of five percent (5%) of the assessed value of real property which shall be in addition to the basic real property tax. Idle lands herein treated shall be those covered by the pertinent provisions of R.A. 7160, but private taxable real properties which had been rendered untellable or undeveloped as a result of natural or man-made calamities or disasters through no fault of the owners, are exempted from this additional advalorem real property tax on idle lands.

Section 4.06. Exemptions. The following are exempted from payment of the real property tax:

- 1) Real Property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for

- consideration or otherwise, to a taxable person;
- 2) Charitable institutions, churches, parsonages, or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious or charitable or educational purposes;
 - 3) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
 - 4) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
 - 5) Machinery and equipment used for pollution control and environmental protection.

Excerpt as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of this Ordinance.

Section 4.07. Date of Accrual of Tax. The real property tax for any year shall accrue on the first (1st) day of January and from the date it shall constitute a lien on the property which shall be superior to any other lien, mortgages, or encumbrances of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 4.08. Notice of Time for Collection of Tax. The municipal treasurer shall on or before the thirty first (31st) day of January each year, in the case of the basic real property tax and additional tax for the Special Education Fund (SEF), or on any other date to be prescribed by the Sangguniang Bayan in the case of any other tax levied under this Title, post the notice of the date when the tax may be paid without interest at conspicuous and publicly accessible place at the municipal hall. Said notice may likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks should there be newspapers of general circulation in the locality. However, in cases of special levies (special assessments) and additional levies on idle lands, notices for payment must be sent personally to the affected real estate owners.

Section 4.09. Payment of Real Property Taxes on installments. Owners of real property or persons having legal interest therein may pay the basic real property tax and the additional tax for the Special Education Fund (SEF) due thereon without interest in four (4) equal installments; (1) the first installment to be due and payable on or before the thirty first day (31st) of March; (2) the second installment, on or before the thirtieth (30th) day of June; (3) the third installment, on or before the thirtieth (30th) day of September; and (4) the last installment on or before the thirty first (31st) day of December except the special levy, the payment of which shall be governed by ordinance of the Sangguniang Bayan.

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

Section 4.10. Tax Discounts for Advance, Prompt Payment. If both basic real property tax and the additional tax accruing to the Special Education Fund (SEF) are paid in advance in accordance with the prescribed schedule of payment as provided under the preceding section of this Ordinance, the tax payer is hereby granted a discount not exceeding twenty percent (20%) of the annual tax dues, viz,

- a. For prompt payment- 10%
- b. For advance payment- 20%

Section 4.11. Interest on Unpaid Real Property Tax. In case of failure to pay the basic real property tax or any other tax levied under this Article (A) upon the expiration of the period provided in Section 2H09, or when due, as the case maybe, shall subject the tax payer to the payment of interest at the rate of two percent (2%) per month on the unpaid month amount or a fraction thereof, until the delinquent tax shall have been fully paid; Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

CHAPTER V. PERMIT AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE ON BUSINESS

Sec. 5A.01. Mayor's Permit fee on Business. There shall be collected an annual fee at the rates provided hereunder for the issuance of a Mayor's Permit to every person that shall conduct a business,

trade or activity within the Municipality of San Marcelino, Zambales. The permit fee is payable for every separate or distinct establishment or place where the business trade or activity is conducted.

(a) MANUFACTURERS/PRODUCERS IN GENERAL:

(1) FOM (Factory and Office situated in San Marcelino: producing or manufacturing)

- (i) Flammable, combustible or explosive substance P8,800
- (ii) Non-flammable, non-combustible or non-explosive substanceP5,500
- (iii) Assorted non- perishable and dry goods, merchandise or article P3,300
- (iv) Consumable, perishable including Refrigerated goods P2,200

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes, slippers and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other baled products; picture frames; plastic products; etc.; manufacturing or producing any or all of the above enumerated products shall pay a permit fee of P550.00

(2) FMO (Factory is situated in San Marcelino, office situated elsewhere: producing or manufacturing)

Manufacturers or producers classified by proper government agency as products, delicacies and sweets, ham, longanizas, tocinos and the like, handicrafts, toys, ice cream, porcelain, ceramic and clay products, hollow blocks and other cement products, woodcrafts and bamboo crafts, scissors and other bladed products, picture frames, plastic products, etc., manufacturing or producing any or all of the above enumerated products shall pay a permit fee of P500.00

(3) OMF (Office situated in San Marcelino, factory situated elsewhere; producing or manufacturing)

- (i) Flammable, combustible or explosive substance P5,500.00
- (ii) Non-flammable, non-combustible or non-explosive substanceP3,300.00
- (iii) Assorted non-perishable and dry Goods, merchandise or articles P2,200.00
- (iv) Consumable, perishable including refrigerated goods P1,100.00

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries, ready to wear clothes; shoes, slippers and other leather products; delicacies and sweets; hams, longanizas; toys; ice cream; porcelain; ceramics and clay products; picture frames; plastic products, etc.; manufacturing or producing any or all of the above enumerated products shall pay a permit fee - P1,100.00

Permit fees for multiple products manufactured or produced. Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fee as prescribed for other products manufactured or produced.

(b) MANUFACTURERS AND PRODUCERS of cigars and cigarettes including distillers, rectifiers, repackers or wines and compounders of distilled spirits or wines and brewers of fermented liquors:

- FOM (factory and office situated in San Marcelino). P11,000.00
- FMD (factory situated in San Marcelino,
office situated else where). 8,800.00
- OMF(office situated in San Marcelino, factory situated
in San Marcelino, factory situated elsewhere). 5,500.00

(c) IMPORTERS:

1. OWM- (Office and Warehouse situated in San Marcelino, Importing)

- (i.) Flammable, combustible or explosive substance. 11,000.00
- (ii.) Non-Flammable, non-combustible or non-explosive substance. 8,800.00
- (iii.) Assorted non-perishable and dry goods, merchandise or articles.6,600.00
- (iv.) Consumable, perishable including refrigerated goods.4,400.00

2. WMI – (Warehouse situated in San Marcelino, Office situated elsewhere, Importing)

- (i.) Flammable, combustible or explosive substance. 8,800.00
- (ii.) Non-Flammable, non-combustible or non-explosive substance. 6,600.00
- (iii.) Assorted non-perishable and dry goods, merchandise or articles. 4,400.00
- (iv.) Consumable, perishable including refrigerated goods. 3,300.00

3. IMW – (Office situated in San Marcelino, Warehouse situated elsewhere; Importing)

- (i.) Flammable, combustible or explosive substance. 5,500.00
- (ii.) Non-Flammable, non-combustible or non-explosive substance. 3,300.00
- (iii.) Assorted non-perishable and dry goods, merchandise or articles. 2,200.00
- (iv.) Consumable, perishable including refrigerated goods. 1,650.00

Permit fees for multiple products imported. – Where there are two (2) or more products sold in the same place or establishment by the same manufacturer or producer, he shall pay the highest or permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products imported.

(d) EXPORTERS:

1. EEM – (Office and Warehouse situated in San Marcelino; Exporting)

- (i.) Flammable, combustible or explosive substance. 11,000.00
- (ii.) Non-Flammable, non-combustible or non-explosive substance. 8,800.00
- (iii.) Assorted non-perishable and dry goods, merchandise or articles. 6,600.00
- (iv.) Consumable, perishable including refrigerated goods. 4,400.00

2. WME – (Warehouse situated in San Marcelino, Office situated elsewhere, Exporting)

- (i.) Flammable, combustible or explosive substance. 8,800.00
- (ii.) Non-Flammable, non-combustible or non-explosive substance. 6,600.00
- (iii.) Assorted non-perishable and dry goods, merchandise or articles. 4,400.00
- (iv.) Consumable, perishable including refrigerated goods. 3,300.00

3. EMW – (Office situated in San Marcelino, Warehouse situated elsewhere; Exporting)

- (i.) Flammable, combustible or explosive substance. 5,500.00
- (ii.) Non-Flammable, non-combustible or non-explosive substance. 3,300.00
- (iii.) Assorted non-perishable and dry goods, merchandise or articles. 2,200.00
- (iii.) Consumable, perishable including refrigerated goods. 1,650.00

Permit fees for multiple products exported. – Where there are two (2) or more products sold in the same place or establishment by the same manufacturer or producer, he shall pay the highest or permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products exported.

(e) RETAILERS, REPACKERS, INDEPENDENT WHOLESALERS AND DISTRIBUTORS:

- (i) Flammable, combustible or explosive substance. 3,300.00
- (ii) Non-Flammable, non-combustible or non-explosive substance. 2,200.00
- (iii) Assorted non-perishable and dry goods, merchandise or articles. 2,200.00
- (iv) Consumable, perishable including refrigerated goods. 2,200.00

Permit fees for multiple products sold. – Where there are two (2) or more products sold in the same place or establishment by the same manufacturer or producer, he shall pay the highest or permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products exported.

(v) Other Small retailers:

- Candy stands, newspapers and magazines stands, peanuts, fruits, fruits and vegetable stands, fish and/or meat vendors, rice and corn dealers etc. P 330.00

- (vi) Sari-sari store. P 220.00

(f) RESTAURANTS AND CATERERS, CAFES, CAFETERIAS, ICE CREAM AND REFRESHMENT PARLORS, SODA FOUNTAIN BARS, CARINDERIAS AND INDEPENDENT CATERERS:

Restaurants and caterers offering to the public native/international meals or menu.	P2, 200.00
Restaurants and caterers offering to the public regular and special meals including foods already cooked and served at a price.	P1, 320.00
Ice cream parlors, soda fountain bars, and other refreshment parlors.	P 550.00
Cafes and cafeterias.	P 440.00
Independent caterers.	P 440.00
Carinderias.	P 330.00

Permit fees for multiple or menu served, - Where there are two (2) or more products sold in the same place or establishment by the same manufacturer or producer, he shall pay the highest or permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products sold.

(g) SERVICE ESTABLISHMENTS:

(1) General Building Contractors, mining and quarry, as classified by Contractors Accreditation Board:

Class A.	P13,020.00
Class B.	P11,000.00
Class C.	P 7,700.00
Class D.	P 5,500.00
Class E.	P 1,100.00

(2) Building maintenance contractors; demolition; filling and salvage contractor; electric light or gas system, installers of engineering (general and specialty contractors); garbage disposal contractors, proprietors, proprietors operators of heavy equipments, light bulldozers and tractors who make them available to others for considerations; landscaping, contractors, interior decorating services; janitorial services; sawmills under contract to saw or cut logs belonging to others; towing services; installation of water system P 5,500.00

(3) Advertising agencies; booking offices for films exchange; booking offices for transportation on commission basis; business management services; cinematographic film owners; lessors or distributors; commercial or immigration services; custom brokerages; feasibility studies, consultant not subject to occupation tax; mercantile agencies; messengerial services; real estate appraisers; real estate brokerages; shipping agencies; travel agencies P3,000.00

(4) Service station for washing or greasing of motor vehicles;

(i) For the first service outlet for washing and greasing	1, 650.00
(ii) For every service outlet for washing and greasing	550.00

(5) Smelting plants:

(i) Principal office and plant situated in San Marcelino.	P8,800.00
(ii) Plant in San Marcelino, principal office situated elsewhere	2,750.00

(6) Steam laundry :

(i) For the first washing or dry cleaning machine	1,100.00
(ii) For every washing or dry cleaning outlet thereafter	440.00

(7) Video coverage services 880.00

(8) Stevedoring services. 880.00

(9) Business agent	1,100.00
(10) Watch repair center of exclusively manufactured watches	1,100.00
(11) Watch repair center of ordinary manufactures watches	1,100.00
(12) Ordinary watch repair shop	220.00
(13) Plant, maintenance or rent-a-plant services offering to rent	1,100.00
(i) Plant, maintenance, or rent-a-plant services offering to rent of not more than ten plants	1,100.00
(14) Stable for horse races:	
(i) For the first stable	550.00
(ii) For every stable thereafter	110.00
(15) Rental of video tapes, furniture, sound system etc	1,100.00
(16) Every parking space situated in this municipality shall be subject to a separate permit fee regardless or whether the said parking spaces are owned by the same person, partnership or corporation as the case maybe.	
(i) Less than 300 sq. m.	550.00
(ii) 300 sq. m. or more but less than 500 sq. m.	825.00
(iii) 500 sq. m. or more but less than 1,000 sq. m.	1, 100.00
(iv) 1,000 sq. m. or more but less than 2,000 sq. m.	2, 200.00
(v) 2,000 sq. m.	4, 400.00
(17) Escort services	1, 650.00
(18) Warehouse or bodegas:	
(i) Less than 50 sq. m.	550.00
(ii) 50 sq. m. or more but less than 100 sq. m.	990.00
(iii) 100 sq. m or more but less than 200 sq. m.	1, 320.00
(iv) 200 sq. m. or more but less than 300 sq. m.	1, 650.00
(v) 300 sq. m. or more but less than 500 sq. m.	1, 980.00
(vi) 500 sq. m. or more	2, 420.00
(19) Stock markets	5, 500.00
(20) Stock brokers with trading seats in a stock exchange situated in San Marcelino	1, 100.00
(21) Stock brokers with trading seats in a stock exchange situated in San Marcelino	770.00
(22) Stock brokers without trading seats in any stock exchange situated in San Marcelino	550.00
(23) Golds and silversmiths	550.00
(24) Lathe machines	550.00
(25) Funeral services:	
(i) Funeral establishments owning and maintaining memorial parks	5, 500.00
(ii) Independent funeral services	2, 200.00
(26) Medical and dental laboratories; Assaying laboratories	1, 100.00
(27) Medical/Veterinary clinics	1, 100.00

- (28) School for polo players and/or horseback riding academy550.00
- (29) Slendering and body building saloons; massage and therapeutic clinic 2, 100.00
- (30) Recruitment or job placement services2, 100.00
- (31) Animal hospitals1, 650.00
- (32) Motor repair and painting shops; ordinary laundry shops; sculptor shops;
perma press; dyeing establishments; lating establishments550.00
- (33) Photographic studios with sophisticated Photographic equipments550.00
- (34) Ordinary photographic studios330.00
- (35) Silk Screen or T-shirts330.00
- (36) Shoe shine stand165.00
- (37) Vaciador shops165.00
- (38) Bicycles rentals165.00
- (39) Other independent contactors (juridical or natural) not
included among those subject to professional tax550.00
- (40) Inspection service foe incoming and outgoing cargoes2, 200.00
- (41) Inventors1,100.00
- (42) Lighterage services1,100.00
- (43) Lithographers1, 100.00
- (44) Mine drillers6,600.00
- (45) Recopying or duplicating services like plastic laminations,
photostatic white mimeographic services:
- (i) For the first recopying or duplicating machine220.00
- (ii) For every duplicating or recopying machine thereafter110.00
- (iii) Plastic lamination or mimeographing machines330.00
- (iv) Photostatic and blue printing machines.550.00
- (v) Xerox machine220.00
- (vi) Typing services (manual)110.00
- (vii) Typesetting services275.00
- (46) Roasting of pigs and fowls550.00
- (47) Shipyard for repairing of ship (office only)1, 100.00
- (48) Tailor shops; dress shop:
- (i) For the first sewing machine220.00
- (ii) For every additional sewing machine110.00
- (49) Beauty parlors:
- (i) For the first beauty parlor275.00
- (ii) For every additional beauty parlor.110.00
- (50) Wood carving shops550.00
- (51) Hatters and Milliner shops275.00
- (52) Barber shops:
- (i) For the first tonsorial seats220.00

- (ii) For every additional tonsorial seat110.00
- (53) Upholstery shops330.00
- (54) Vulcanizing shops550.00
- (55) Tire capping plants2,200.00
- (56) Real estate developers11,000.00
- (57) Millers, wholesalers enumerated
In Sec. 5A.02.d550.00
- (58) Jewelers550.00
- (59) Fish dealer330.00

Permit fees for multiple services rendered or offered. Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest or permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fee as prescribed for other services.

(h) hotels duly licensed and accredited by the Municipality of San Marcelino:

- (1) Hotel de luxe7,700.00
- (2) Hotel first class5,500.00
- (3) Hotel standard4,400.00
- (4) Hotel economy3,300.00
- (5) Apartel (combination of a hotel
And apartment)2,200.00
- (6) Pension house880.00

(i) Real Estate Dealer:

- (1) Subdivision operators11,000.00
- (2) Other real estate dealers5,500.00

(j) Real Estate Lessors – Rate per unit Enumerated in Sec. #a.02.d550.00

(k) Privately owned public market, shopping center and food center:

- (1) For the first ten (10) stalls2,200.00
- (2) Ten (10) stalls but not more than
fifteen (15) stalls2,750.00
- (3) Fifteen (15) stalls but not more than
twenty (20) stalls3,300.00
- (4) Twenty (20) stalls but not more
than thirty (30) stalls3,850.00
- (5) Thirty (30) stalls or more4,950.00

Every private owned public market, shopping center or food center situated in this municipality shall be subject to a separate permit fee regardless of whether the said privately owned public market, shopping center, or food center is owned or operated by the same person, partnership or a corporation as the case maybe.

(l) Dealers in fermented liquors, distilled spirits and/or wines:

- 1) Wholesale dealers in foreign liquor3,300.00
- 2) Retail dealers in foreign liquor1,100.00
- 3) Wholesale dealers in domestic liquor1,100.00
- 4) Retail dealers in domestic liquors550.00
- 5) Wholesale dealers in fermented liquors880.00
- 6) Retail dealers in fermented liquors660.00
- 7) Wholesale dealers in vino liquors550.00
- 8) Retail dealers in vino liquors330.00
- 9) Retail dealers in tuba, basi and/or tapuy220.00

(m) Dealers in tobacco:

- 1) Retail leaf tobacco dealers550.00

- 2) Wholesale leaf tobacco dealers 770.00
- 3) Retail tobacco dealers 550.00
- 4) Wholesale tobacco dealers 660.00
- 5) Retail peddlers of tobacco 44.00

(n) Owners or operators of amusement places and devices:

- 1) Night/day clubs 4,400.00
- 2) Super clubs, cocktail lounges
Bars, disco houses, beer gardens, videoke
and similar establishment. 3,300.00
- 3) Cabarets, dance halls, or dancing
pavilions. 1,100.00
- 4) Social clubs/voluntary associations
or organizations. 1,100.00
- 5) Skating rinks 1,100.00
- 6) Bath houses, resorts and the like,
per establishment. 2,200.00
- 7) Steam baths, sauna baths and the like,
per establishment 3,300.00
- 8) Billiard halls/pool halls, per table. 220.00
- 9) Bowling establishments. 4,400.00
- 10) Circuses, carnivals, fun houses
and the like. 2,200.00
- 11) Merry-go-rounds, roller coasters,
ferries wheels, swings, shooting
galleries or similar contrivance
or booth. 550.00
- 12) Theaters and cinema houses:
Air-conditioned. 5,500.00
- 13) Boxing stadia; auditorium,
gymnasia, concert halls or similar
halls or establishments. 3,300.00
- 14) Race track establishment. 4,400.00
- 15) Pelota/tennis/squash courts, per
court. 550.00
- 16) Jai-alai and/or coliseum
establishments. 5,500.00
- 17) Off-track or off-fronton betting
stations, per station. 3,300.00
- 18) Amusement devices, per device. 220.00

(o) Financial Institutions and/or Lending Institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investors) per establishment:

- Main Office 11,000.00
Per branch. 5,500.00
Money shops, per establishment. 5,500.00

(p) Dealers in securities including
foreign exchange dealers. 5,500.00

(q) Educational life plan/memorial plan

and other pre-need companies:

	Principal Office.	5,500.00
	Per Branch/agency.	2,750.00
(r)	Subdivision operators.	11,000.00
(s)	Private cemeteries/memorial parks.	11,000.00
(t)	Boarding houses/lodging houses.	1,100.00
(u)	Dancing school/judo karate schools/ driving schools/speed reading/EDP, etc.	1,100.00
(v)	Nursery, vocational and other schools not regulated by the DECS.	3,300.00
(w)	Driving ranges.	1,100.00
(x)	Golf links.	3,300.00
(y)	Mini golf links.	1,650.00
(z)	Polo grounds	5,500.00
(aa)	Private detective/security agency:	
	Principal Office.	3,300.00
	For every security guard posted in San Marcelino.	550.00
(bb)	Other businesses or activities:	
1)	On delivery trucks or vans to be paid by the manufacturers, producers of and dealers in any product regardless of the number of trucks or vans	1,100.00
2)	For maintaining window/display for purposes of product promotion only.	550.00
3)	Promoters, sponsors, or talent scouts.	550.00
4)	For holding stage shows or floor/fashion shows, payable by the operator.	1,100.00
5)	For maintaining an office, such as liaison Office, administrative office and/or similar office, with an area as follows :	
	400 sq .m. or more.	1,870.00
	300 sq .m. or more but less than 400 sq. m.	1,650.00
	200 sq .m. or more but less than 300 sq. m.	1,430.00
	100 sq. m. or more but less than 200 sq. m.	1,210.00
	Less than 50 sq. m.	880.00
6)	For operating private ware house or bodegas of wholesaler/retailers, importers and exporters except those which business is duly licensed in the locality where such as bodega is located.	1,100.00
7)	Cold Storages.	1,100.00
8)	Refrigerating	1,100.00
9)	Lumberyards.	5,500.00
10)	Car exchange or consignment basis.	5,500.00
11)	Storage and sale of flammable or explosive substances.	3,300.00
12)	Peddlers	220.00

- 13) Maker of Signboards, billboards and other forms of advertisement and printed materials for advertisement1,100.00
- 14) Shooting Range of Gun clubs.550.00
- 15) Judo-karate clubs. 1,100.00
- 16) Commercial Telecommunications. 11,000.00
- 17) Commercial power Generation /Distribution.11,000.00
- 18) Commercial Mining and related Activities. 11,000.00
- 19) Commercial Drilling/ Well.5,500.00
- 20) Commercial Plantation/ Fisheries.5,500.00

SEC. 5A.02 Mayor's permit fee on the exercise of profession, occupation or calling

(a) There shall be collected on annual fee at the rates provided hereunder for the issuance of a Mayor's permit for any [person to exercise his profession, or calling within the jurisdictional limits of the Municipality of San Marcelino.

1. On the Employees and workers in generally considered "Offensive and Dangerous Business Establishments" 110.00
- 2) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public. 110.00
- 3) On employees and workers in foods of eatery establishments. 110.00
- 3) On employees and workers in night or night and day establishments.110.00
- 5) All occupations or callings subject to the periodic inspection surveillance and/or regulations by the Municipal Mayor like animal trainer, auctioneer, barber, bartender beauticians, bondsman, butcher, chambermaid, cook, criminologist, electricians, club/floor manager, forensic experts, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, make-up artist, manicurist, masseur-attendant, mechanic photographer, (itinerant), private ballistic experts. Rig driver (cochero), taxi driver, waiter, construction workers, factory workers and others 110.00

(b) Individual Mayor's Permit shall not be required for the following individuals: (i) Individuals who are subject to the Professional Tax imposed under Article D, Chapter III of this Code; and (ii) government employees.

SEC. 5A.03. Persons 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 establishments such as but not limited to the following:
 - (i) Employees or workers in industrial or manufacturing establishments such as: Aerated water and softdrinks factories, air rifle and pellets manufacturing, battery charging shops, blacksmiths, 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 shops, drug manufacturing; distilleries; edible oil or lard factories; electric bulbs or neon lights factories; electric plants; electronic manufacturing; oxidizing plants; foods and flour mills; fish curing and frying 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 blocks and tiles factories; ice plants, milk, ice cream, and other allied product factories, metal closure manufacturing; iron steel plants; leather and leatherette factories machine shops; match factories; paints and allied products

manufacturing; plastic product factories; perfume factories; plating establishments; 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.

- (ii) Employees and workers in commercial establishments such as: Cinematograph film storages; cold storages; or refrigerating plants, deliveries and messengerial services, elevator and escalator services, funeral parlors, janitorial services, junk shops; hardware; pest control services; printing and publishing houses; service stations; slaughterhouses; textile stores; warehouses; and parking lots.
- (iii) Employees and workers in other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endangers their physical and health well-being.
- (b) Employees and/or workers in commercial establishments who generally cater or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drug stores, department stores, groceries, supermarkets, beauty salons, tailor shops, dress shops, bank tellers, receptionist, receiving clerks in paying outlets or public utilities corporations, except transportation companies, and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.
- (c) Employees or workers in food or eatery establishments such as but not limited to the following:
 - (i) Workers and employees in canteens, carinderias, catering service, bakeries, bakeshops, ice cream or ice-milt factories, refreshment parlors, restaurants, sari-sari stores, and soda fountains;
 - (ii) Stallholders, employees and workers in public markets;
 - (iii) peddlers of cooked or uncooked foods;
 - (iv) 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 and employees in bars; boxing stadiums, 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; super clubs; and all other business establishments whose business activities are performed and consumed during night time.

In case of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusement, they shall under no circumstances allow hostesses, below eighteen (18) years of age to work as such. For those who shall secure the individual Mayor's Permit on their respective baptismal of birth certificate duly issued by the Municipal Registrar.

SEC. 5A.04. Time of Payment. – The fee imposed in Sections 3A-01 and 3A.02 shall be paid to the Municipal Treasurer upon application for a Mayor's Permit before any business, occupation, profession, or calling can be lawfully begun or pursued or within the first twenty(20) days of January of each year in case of renewal thereof. Provided, however, that the necessary documents maybe processed in accordance with the following schedule:

- (a) Those family names, corporate or company names begin with letter A to F shall be processed on or before the twentieth (20th) day of January.
- (b) Those whose family names, corporate or company names begin with Letter G to L shall be processed on or before the twentieth (20th) day of April.
- (c) Those whose family names, corporate or company names begin with Letter M to R shall be processed on or before the twentieth (20th) day of July.
- (d) Those whose family names, corporate or company names begin with Letter S to Z shall be processed on or before the twentieth (20th) day of October.

In case of change of ownership of the business as well as the location thereof from one municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit and pay the corresponding permit fee as though it were a 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 establishments to start working, irrespective of their birth months.

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

SEC. 5A.05. Mayor's Permit required; contents; false statement. – Any person, whether natural or juridical, desiring to engage in any business, trade, or activity within the Municipality, shall first submit a written application to the Mayor for the corresponding permit and license on a form prescribed for this purpose. The application, duly subscribed and sworn to by the applicant before any person in authority to administer oath, shall state the name and citizenship of the applicant, the business, trade, or activity he desires to engage in, the particular place where the same shall be conducted and such other pertinent information and data as may be required.

(a) For a newly-started business:

- (1) Location sketch of the new business.
- (2) Paid-up capital of the business as shown in the Articles of incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship.
- (3) A certificate attesting to the tax exemption if the business is tax exempt.
- (4) Certification from the officer in charge of zoning that the location of the new business is in accordance with the zoning regulations.
- (5) Tax clearance showing that the operator has paid all tax obligations in the municipality.
- (6) Three (3) passport-size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager.
- (7) Health certificate for all food handlers, and those required under Chapter IV, Art. D. of this Code.

(b) For the renewal of existing business permits.

- (1) Previous year's Mayor's Permit.
- (2) Three (3) copies of the annual or quarterly tax payments;
- (3) Three (3) copies of all receipts showing payments of all regulatory fees as provided for in this Code; and
- (4) Certificate of tax exemption from local taxes or fees, if exempt.

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

If said applicant deliberately makes a false statement regarding his business, trade, or activity, the Mayor shall revoke said permit and the applicant should be prosecuted in accordance with the penal provisions prescribed hereafter.

SEC. 5A.06. Barangay Clearance . – All business establishments applying for or renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees , if there is any, before the Mayor's Permit may be issued. However, if such barangay clearance is not acted upon within seven (7) days after filing thereof, the Mayor may issue the permit applied for.

SEC. 5A.07. Permit or license Certificate. – The applicant shall secure the permit of license certificate from the office of the Mayor and pay the corresponding permit or license fee to the municipal Treasurer. The office of the Mayor shall keep a record of all permits issued.

SEC. 3A.08. Term of Permit or License . – All permits and licenses shall be granted for a period of one (1) year, to take effect on the date of issue, and shall expire on the date specified therein but not beyond December 31 of the year it was issued.

SEC. 5A.09. Validity and Registration. – The Mayor's permit or license to engage in business or industry shall be duly registered every five (5) calendar years from the issuance thereof. Likewise, it shall be revalidated during the first twenty (20) days of January of every calendar year.

SEC. 5A. 10. Prohibited acts. – The Mayor's permit or license purports only to authorize a business activity expressly stated in the permit or license itself. The permittee cannot use the permit or license as a shield to satisfy pre-requisites of law of private contracts nor to violate lawful agreements of private parties.

SEC 5A.11. posting or display to public view. – The Mayor's permit or license issued to any business or industry shall at all times posted or displayed for public view.

SEC. 5A.12. Pre-requisites of law. – The pre-requisites of law relative to the corporate existence and organizational set-up of the business establishments securing the Mayor's permit or license shall be strictly complied with before the same shall be issued.

SEC. 5A.13. Requisites for newly-started business. In the case of a newly-started business, Mayor's permit shall be issued only if the following requisites are strictly complied with:

(a) If the business is a single proprietorship, and the owner has real state properties in the Municipality, the owner must present proof of payment of the real property taxes to be issued by the Municipal Treasurer.

(b) If the business is partnership or corporation and said entity has real sate properties in the Municipality, said business must show proof of payment of the real property taxes either by receipts or certification to be issued by the Municipal Treasurer.

(c) If the business has no real properties in the Municipality, and its principal or branch office is renting or leasing space in a building, the application business must attach to his application the Mayor's permit registration number of the building owner as a real state lessor as prescribed under this code.

(d) If the business has no real properties in the Municipality, and its principal branch office is on rented or leased real property, the Mayor's permit registration number of the landlord as a real estate lessor as prescribed in this code, shall accompany his application.

(e) Finally, the business must secure a certification from the Municipal Treasurer that said business is a newly-started business to guide the granting and collection of permit fees and taxes.

SEC.5A.14. Requisite for newly-transferred business. – In the case of a newly transferred business, a Mayor's Permit shall be issued only upon satisfactory proof that Municipal business taxes have been paid in the locality from where it was established and operating before its transfer Municipality.

SEC.5A.15. Permit Refused: to whom: - Permit may be refused (a) to any Person who failed to secure barangay clearance; and (b) to any person who has violated any ordinance or regulation relating to a license previously granted or who has failed to pay the tax or fee for a business being conducted but not licensed, or fails to pay anytime, penalty, tax or other debt or liability to the Municipality within thirty (30) days from the date of the demand. In the case of an existing license to any person, the same may be revoked by the municipality upon his refusal to pay each indebtedness or liability to the former.

SEC.5A.16. Separate permit and license tax on different kinds of business or occupation. – If a person desires to engage in more than one kind of business or trade. He shall pay the permit fee an license tax imposed on each separate or different business or trade, notwithstanding the fact that he may conduct or operate all such distinct business or trade in one establishments only.

SEC.5A.17. Duplicate license . – The office of the Mayor shall, upon presentation of satisfactory proof that the original of the license certificate has been lost, stolen or destroyed, issued a duplicate of a license certificate upon payment of a fee of Fifty Pesos (P50.00) for each duplicate issued.

SEC. 5A.18. Abandonment or Closure of Business. – When a business or occupation is abandoned or closed, the person conducting the same shall submit to the Municipal treasurer within twenty (20) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure, sworn statement to the effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subject to a refund for the unused term.

SEC. 5A.19. Retirement from business or occupation. – Any person who desires to retire from his business, trade or occupation may do so on or before the expiry date set forth in his license or permit. Full payment of the annual tax or fee, however, must be made by the person retiring from such business or trade, and under no circumstances shall refund be made corresponding to the unused period. Failure to surrender the permit and/or license on or before the expiration date shall be construed to mean that the business, trade or occupation is being continued and taxes or fees corresponding to the succeeding quarter shall be due and payable.

A business subject to the graduated fixed tax on gross sales or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year gross sales or receipts, the difference shall be paid before the business is considered officially retired.

SEC. 5A.20. Death of licensee or permittee. – When an individual paying a permit fee or license tax dies and the same business is continued by his heirs or persons interested in his estate, no additional payment shall be required on the unexpired term for which the tax or fee was paid.

SEC. 5A.21. Inspection of business establishment. – Establishments where business are being conducted may, at all times, be subject to inspection by any official connected with public health, welfare and safety and who has technical and official authority in such matters to determine the effective compliance of the requirements of existing laws and of this Code. Upon the recommendation of said officials, a permit or license may be revoked by the Mayor, and no refund of the amount paid by the permittee or licensee shall be made upon revocation thereof.

SEC. 5A.22. True status of business; books being destroyed or hidden to subvert examination. – Unless the taxpayer keeps regular books or accounts and/or records required by the National Internal Revenue Code and its implementing rules and regulations, it shall be his duty to keep such books and other records, duly approved by the Municipal Treasurer before its use, which shall truly reflect his business or trade for purposes of assessing the taxes or fees provided therein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the Municipality, he shall keep copies thereof in his business office located within the Municipality and submit the same for examination. Should the Municipal Treasurer, or his representative duly authorized in writing, believe that the records of a taxpayer are in danger of being destroyed, or hidden, in order to render its examination futile or to subvert the assessment or collection of any delinquent deficiency tax, the books of account and/or records may be taken, upon issuance of the corresponding receipts, and kept in the office of the Municipal Treasurer, until the examination is terminated and the delinquency or deficiency tax is paid. The books of accounts, and/or other records as well, must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

ARTICLE B. PERMIT FEE FOR COCKPITS OWNERS/OPERATORS/LICENSEES/ PROMOTERS AND COCKPIT PERSONNEL

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

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

Section 5B.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	5,000.00
2. Annual cockpit permit fee		5,000.00

(b) From cockpit personnel

1. Derby Promoter	P	2,000.00
2. Pit Manager		1,000.00
3. Referee		1,000.00
4. Bet Taker "Kristo/Llamador"		1,000.00
5. Bet Manager "Maciador/Kasador"		1,000.00
6. Gater		1,000.00
7. Cashier		1,000.00
8. Derby (Matchmaker)		500.00
9. Gaffer		1,000.00
10. Wounded Rooster Healer		500.00

Section 5B.03. Time and Manner of Payment.

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

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

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

Section 5B.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 5B.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 5C.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 game cockers or cockfighting "aficionados" 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 game cockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

Section 5C.02. PERMIT FEE FOR COCKFIGHTING. The following shall be paid per day during scheduled derbies:

1. Two Cock Derby	P	1,000.00
2. Three Cock Derby		2,000.00
3. Four Cock Derby		2,500.00
4. Five Cock Derby		3,000.00

Section 5C.03. Special Assessments on Regular Cockfights and Derbies. A special assessment in every regular cockfights and derbies, regardless of the amount of bet, shall be collected for every winning cock, the following:

- | | |
|-----------------------|---------------------------------|
| 1. Regular Cockfights | P 200.00 for every winning cock |
| 2. Derbies | P 300.00 for every winning cock |

Section 5C.04. Admission Fees (Amusement Tax).

a) There shall be collected an admission fees in every regular scheduled cockfight or derby at the rate of Fifteen Percent (15%) of the gross receipts from the general admission fees.

b) There must be a gater representative from the LGU to monitor and determine gross receipts in every scheduled cockfight.

Section 5C.05. 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 5C.06. 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 5C.07. Administrative Provisions.

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

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

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

Section 5C.08. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

ARTICLE D. PERMIT FEE ON CIRCUS AND OTHER PARADES

Section 5D.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of One Thousand Pesos (P1,000.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

Section 5D.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 Fifteen (15) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 5D.03. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 5D.04. Administrative Provisions.

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

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

ARTICLE E. FEES ON IMPOUNDING OF ASTRAY ANIMALS

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

(a) *Astray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

(b) *Public Place* includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

(c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

(d) *Large Cattle* includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 5E.02. Imposition of Fee. The following fees shall be imposed 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	P200.00
(b) All other animals	100.00

Section 5E.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 5E.04. Administrative Provisions.

(a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for Five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded large cattle animals not claimed within 7 days and small cattle not claimed within 5 days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for 7 days in _conspicuous places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within 5 working 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 5 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 5E.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

(a)	Cattle	
	Large	P 250.00 per day
	Small	100.00 per day
(b)	Poultry	10.00 per day
(c)	Domestic	100.00 per day

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

ARTICLE F. REGISTRATION AND TRANSFER FEES ON LARGE CATTLE.

Section 5F.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 5F.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:

	Amount of Fee
(a) For Certificate of Ownership	P300.00
(b) For Certificate of Transfer	200.00
(c) For Registration of Private Brand	100.00

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

Section 5F.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 5F.04. Administrative Provisions.

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

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

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

Section 5F.05. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

ARTICLE G. EXCAVATION PERMIT FEES

Section 5G.01. Imposition of Fees. The following fees and charges shall be collected from any person, firm or corporation except those specifically exempted by law which shall make or cause to be made any excavation or digging on private or public road, streets and thoroughfares, including passage ways and sidewalks or to dig to make sources of water supply within the Municipality of San Marcelino.

(a) Processing Fee	
For poles and house connections	P 30.00
For digging water	50.00
For all other excavations	100.00
(b) Excavation Permit Fee	
For 40 linear meters or less	P 50.00/m
Over and above 40 linear meters	100.00/m
For drilling wells:	
For 2 inch pipes, first 400 ft	50.00
Over 400 feet, per foot	0.50
For 3 inch pipes, first 400 feet	100.00
Over 400 ft per, foot	0.50
For 4 inch pipes, first 400 feet	200.00
Over 400 ft per, foot	1.00
For 5 inch pipes, first 400 feet	300.00
Over 400 ft per, foot	1.00
(c) Installation of wooden, concrete and steel utility poles, excavation permit fee for pole	20.00

Section 5G.02. Deposits for restoration and maintenance. In addition to the fees imposed in the preceding Section the following deposits shall be required from the maintenance for a period of one year, of the excavated portions of the streets and thoroughfares , including passageways and sidewalks:

(a) Deposit for restoration work	
Per square meter or fraction thereof	
Concrete-paved streets	P 180.00
Asphalt-paved streets	75.00
Macadam surfaced streets	32.00
Concrete sidewalk	120.00
Asphalted sidewalk	64.00
Earth sidewalk	18.00
Combination of concrete curbs and gutters for every linear or fraction thereof	100.00
Concrete curb, for every liner meter or fraction thereof	66.00

If the excavator/ permittee shall undertake the restoration of the damaged portion of the streets/ thoroughfares /passageways, a performance bond acceptable to the Municipality of San Marcelino shall be posted in lieu of the restoration deposit.

(b) Maintenance deposit:	
Per square meter or fraction thereof	
On road pavements:	
On macadam	P 10.00
On asphalt	30.00
On concrete	40.00
On sidewalks:	
On asphalt	10.00
On concrete	15.00
Others	6.00

(c) On curbs and/or gutters

10.00

Section 5G.03. Payment of Fees and Surcharge. The fees shall be paid to the Municipal Treasurer or his duly authorized deputies before the permit to dig, obtain water, or excavate any streets or thoroughfares and alleys in the Municipality is issued.

Section 5G.04. Surcharge. A surcharge of twenty five percent (25%) of the fee imposed under this Article shall be collected from any person or entity which has already commenced to dig or excavate before the permit has been issued.

Section 5G.05. Administrative Provisions.

(a) Applications for authority to undertake diggings and excavations shall be filed with the Municipal Engineer.

(b) Escalation clause. Should there be any increase in the cost of labor and/or materials, including the increase in cost of operation and maintenance equipment, a corresponding increase, subject to the approval of the Mayor, shall be adjusted in the restoration costs listed herein but not to exceed fifty percent (50%) of the increase in the cost of items and not oftener than once a year.

(c) Disposition of proceeds. All fees collected except the restoration deposit under this Article shall accrue to the General Fund of the Municipality to cover part of the costs of maintenance of the restored streets, sidewalks, curbs and gutters resulting from said excavations.

ARTICLE H. FEE FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 5H.01. Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 5H.02. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 5H.03. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	P200.00
Measure over one (1) meter	150.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	150.00
Over ten (10) liters	100.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg	100.00
With capacity of more than 30 kg. But not more than 300 kg.	150.00
With capacity of more than 300 kg. but not more than 3,000 kg.	200.00
With capacity of more than 3,000 kg.	350.00
(d) For sealing apothecary balances of precision	150.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of	

weights for use therewith
For each extra weight

300.00
200.00

- (f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of Two Hundred Pesos (P200.00) for each instrument shall be collected.

Section 5H.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 5H.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 5H.06. 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 weight and measure instruments intended for sale.

Section 5H.07. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage

renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Section 5H.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized

representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

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

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

Section 5H.09. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3H.06 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3H.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3H.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court..

ARTICLE I. PERMIT FEE ON FILM-MAKING

Section 5I.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 | |
| | International | 5,000.00 film/day |
| | Local | 3,000.00 film/day. |
| b. | Commercial advertisements | |
| | International | 2,000.00 /film/day |
| | Local | 1,000.00 /film/day |
| c. | Documentary film | 500.00 /film/day |
| d. | Videotape coverage | 500.00 /coverage/day |

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

ARTICLE J. PERMIT FEE FOR INDUSTRIAL AND HEAVY EQUIPMENTS

Section 5J.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every industrial and heavy equipment from non-resident operators of said machinery, or equipment renting out said machinery/equipment in this municipality:

	Rate of Fee Per Annum
a) Bulldozer	1,000.00
b) Payloader	800.00
c) Road Grader	800.00
d) Backhoe	800.00
e) Crane	800.00
f) Road Roller	800.00
g) Cargo Truck	350.00
h) Dump Truck	300.00
i) Water truck	200.00
j) Primemovers/Flatbeds	200.00
k) Rockcrusher/Sand Classifier	350.00
l) Batching Plant	300.00
m) Transit/Mixer Truck	300.00
n) Forklift	300.00
o) Other industrial or heavy equipments not enumerated above	200.00

Section 5J.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 5J.03. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and industrial machinery, which shall include the make and brand of the heavy equipment and industrial machinery and name and address of the owner.

ARTICLE K. PERMIT FEES ON TRICYCLE OPERATION

Section 5K.01. DEFINITION OF TERMS – When used in this Article.

- A. Body Number** – a franchise control number issued to Motorized for Hire Vehicles operating within the territorial jurisdiction of San Marcelino, Zambales.
- B. Business Permit** – a legal document issued by government agency that allows individuals or organizations to conduct Motorized for Hire Vehicle within the geographical jurisdiction.
- C. Driver** - a person who is actually driving or otherwise in charge of a motorized for hire vehicle possessing a professional driver's license.
- D. Fare Adjustment Fee** – a fee imposed on any increased adjustment of fare to Motorized for Hire Vehicles operating within the territorial jurisdiction of San Marcelino, Zambales.
- E. Franchise** - is a right or privilege to operate Motorized for Hire Vehicle affected with public interest which is conferred upon the private person or corporation under such terms and conditions as the government and each political subdivisions may impose in the interest of public welfare, security, and safety.
- F. Filing Fee** – a fee imposed by law or ordinance upon application of a business permit.
- G. Inspection Fee** – a fee imposed on formal or official viewing or examination of the vehicle.

- H. **Mayor's Permit** – a legal document authorized by regulatory body issued by the Local Chief Executive granting the right to operate a business or trade activity for a particular period within his territorial jurisdiction.
- I. **MTOP** – (Motorized Tricycle Operators Permit) a document granting franchise to an individual, natural or juridical allowing him to operate For Hire Motorized Vehicle within the designated Zone Area.
- J. **Operator** – a person who owns one or more registered Motorized for Hire Vehicles operating within the territorial jurisdiction of San Marcelino, Zambales.
- K. **Parking Fee** – An annual fee imposed on every Motorized for Hire Vehicle for parking on a designated area.
- L. **MFHV** – (Motorized for Hire Vehicle) a motorized vehicle with a single wheeled side car or two wheeled rear cab operated to render transportation services to the general public.
- M. **Zone Area**– a designated loading and unloading parking area for motorized for hire vehicles operating within the territorial jurisdiction of San Marcelino, Zambales.

Section 5K.02. AUTHORITY – As provided in Sec. 447 (3) (vi) of RA 7160 otherwise known as the Local Government Code of 1991 the legislative body or Sangguniang Bayan is authorized to:

- A. To regulate the operation of Motorized for Hire Vehicles and to grant franchise for the operation thereof within the territorial jurisdiction of San Marcelino, Zambales subject to the guidelines prescribed by the Department of Transportation and Communication;
- A.1 To issue, amend, revise, suspend or cancel MTOP's as prescribed on the appropriate terms and conditions provided by this ordinance;
- A.2 To determine, prescribe fare matrix of Motorized for Hire Vehicles after series of public consultations;
- A.3 To regulate and designate Zone Areas and Zone Area Color Code of all Motorized for Hire Vehicles operating within the territorial jurisdiction of San Marcelino, Zambales;
- A.4 To review and amend or revise the terms and conditions of MTOP and the necessary fees and charges in the regulation of Motorized for Hire Vehicles.
- A.5 To regulate, prescribe the requirements and serviceability of the motorized for hire vehicle as determined by the Land Transportation Office (LTO) or by its deputized authority, and
- A.6 Other measures that shall be regulated by this Sanggunian.

Section 5K.03. RULES AND REGULATIONS:

- A. All Motorized for Hire Vehicles shall be registered with the Municipal Treasurer's Office after paying the necessary fees for their REGISTRATION NUMBER/PLATE NO., STICKER NO., and ZONE AREA designation. Prior registration with the Land Transportation Office (LTO) shall be a requirement for public conveyance.
- B. The BODY NUMBER shall be inscribed in the single wheeled sidecar in front and back with their designated ZONE AREA and COLOR CODE.
- C. All drivers of Motorized for Hire Vehicles for public and personal conveyance shall be duly licensed by (LTO) Land Transportation Office (Restriction I & II). Students Driver's License is prohibited to operate.
- D. Every Motorized for Hire Vehicles shall load and unload to their designated Zone Area. Violators shall be penalized correspondingly.
- E. Safety condition such as appropriate side car providing adequate space and comfort of passenger including illumination inside the cab shall be required.
- F. Any Motorized Tricycle Operation Permit (MTOP) dropped shall be transferable only to an applicant of the same zone.

G. Issuance of additional franchise number shall remain suspended until the need arises maintaining a number of 1,137 only.

H. Motorized for Hire Vehicles (MFHV) shall be inspected annually prior to the approval and renewal of Mayors Permit and MTOP by designated authority.

Section 5K.04. RULES FOR APPLICATION – The following rules shall be applied in securing a Franchise or Motorized Tricycle Operators Permit (MTOP);

- A. Only Filipino citizens, partnership or corporations with 60% Filipino Equity. Cooperatives are qualified to be operators of MFHV. However, no MTOP shall be granted unless the applicant is in possession of unit(s) with valid registration papers from LTO.
- B. Grantees of MTOP must carry a common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accident(s).
- C. Applicant shall comply with the conditions enumerated, in the succeeding section before they are issued MTOP's. Violation of any of the conditions contained therein shall result to suspension or cancellation of MTOP's.

Section 5K.05. FORMS – The following forms available from the Office of the Sangguniang Bayan shall be used for the purpose as indicated:

- A. Application Form – Authenticated Application Form for MTOP shall be accomplished, completed and submitted to the Sangguniang Bayan.
- B. Special Authority for MFHV Service Form – The Document issued by the Sangguniang Bayan for approval of a person's application for franchise of MTOP.
- C. Confirmation Form – the form used by the Sangguniang Bayan upon request of the applicant or petitioner confirming that the latter is a grantee of Special Authority (SA) or certificate of public convenience in connection with the registration under hire denomination.
- D. Petitioner's Form – form to be accomplished and completed by an MTOP holder and submitted to the Sangguniang Bayan when the holder wants to drop or cancel from public service a number of his unit(s) and substitute the same with other unit(s)
- E. Order of Dropping Form – form used in the approval of a petitioner's request.
- F. Safety Inspection Form – form to be accomplished by the designated authority, representative from the PNP to inspect and declare that the unit is suitable for public conveyance.

Section 5K.06. TERM OF FRANCHISE (MTOP):

8.1 MTOP shall be valid for one (1) year and shall be renewed annually.

8.2 MTOP maybe suspended or cancelled upon due hearing.

8.3 Transfer of ownership, zone or operation shall be construed as amendments to an MTOP which shall require the approval of the cognizant authority, provided that special permit or provisional authorization issued by LTFRB shall remain valid until their expiry dates.

8.4 Operators may choose to apply for a Franchise (MTOP) amendments of their existing MTOP's at an earlier date.

Section 5K.07. SUSPENSION OR TERMINATION OF SERVICE – Operator who preferred to terminate his MFHV service or to suspend service for more than one (1) month shall report such termination or suspension to the cognizant authority. No operator shall be prevented in withdrawing from business of Motorized For Hire Vehicle (MFHV). However, transfer to another zone area may be allowed upon application as the circumstance would permit.

Section 5K.08. ZONE AREAS:

1. There shall be zone areas designated as follows:

Zone 1-A	-	National Highway, corner of Osmena St.
Zone 1-B	-	Corpus St., West of Aglipayan Day Care Center (Provided, that only 5 units are allowed to park)

- Zone II-A - Along Provincial Highway, West of Public Market, In - front of Farmacia Esperanza.
- Zone II-B - North of Covered Court, South of Alley, Front of Catholic Church
- Zone III - Along Agpalo St., Corner Provincial Highway, North of Senior Citizen Cooperative Store.
- Zone IV - Along Bonifacio St., Corner Agpalo St., East of Rodriguez Minimart.
- Zone V - Along Agpalo St., Northeast of Public Market
- Zone VI - Along Corpus St., corner Agpalo St., Northwest of Aglipayan Church.
- Zone VII - Along Corpus St., corner of Agpalo St.
- Zone VIII - Along Corpus St., Corner of Alley, East of SWS Compound And Linusungan Along Crossing Junction, West of National Highway
- Zone IX - Along Corpus St., Southwest of Public Market and Nagbunga Junction.
- Zone X - Along Corpus St. at the back of Zone VIII Parking Area and upper portion of dike going to Sta. Fe Northside of PCL Waiting Shed

2. Additional Zone shall be created when the need arises only with prior consultation to the Tricycle Drivers and Operators. Representatives or Officers of all Zones shall be elected or designated to present their views and concerns. Hence, Associations of all Tricycle Zones are encouraged to be federated.

3. Color coding of body numbers by zone shall be required as follows.

- Zone I - A - DARK BLUE
- Zone I - B - DARK BLUE
- Zone II - A - VIOLET
- Zone II - B - VIOLET
- Zone III - ORANGE
- Zone IV - GREEN
- Zone V - RED
- Zone VI - LIGHT BLUE
- Zone VII - BLACK
- Zone VIII - BROWN
- Zone IX - PINK
- Zone X - Yellow

Section 5K.09. FEES – The following Fees shall be paid to the Municipal Treasurer or his duly authorized representative when applying and /or renewing the MTOP of Motorized for Hire Vehicle (MFHV).

A.	Filing Fee per unit to be paid upon Application for an MTOP-----	Php	100.00
B.	Franchise/Renewal Fee per unit to be collected Per annum/every year-----	Php	250.00
C.	Filing Fee per unit for amendment of the MTOP To be collected upon filing of application-----	Php	100.00
D.	Fare adjustment Fee per unit for fare increase To be collected upon approval of the fare increase-----	Php	75.00
E.	Inspection Fee per unit to be collected after Passing the Required Registration Road Worthiness check –up-----	Php	100.00
F.	Mayors Permit-----	Php	110.00
G.	Late Filing, a fine of-----	Php	100.00
H.	Dropping Fee to be collected upon dropping of of franchise-----	Php	125.00
I.	Parking Fee per annum-----	Php	360.00

Any amount collected from the above-mentioned Fees shall accrue to the General Fund of the Municipality and maybe earmarked for transportation or traffic project.

Section 5K.10. PENAL PROVISIONS - Operators/drivers found violating any provision of this ordinance shall be penalized as follows:

A. Light Traffic Violations:

- 1.) Illegal Parking
- 2.) Obstruction
- 3.) Abandonment of Motor Vehicle
- 4.) Disregarding Traffic Light/Signs
- 5.) Over speeding
- 6.) Reckless Driving
- 7.) Driving while under the influence of intoxicating liquor
- 8.) Operating out-of-line
- 9.) Trip Cutting
- 10.) Overloading
- 11.) Loading and Unloading in Prohibited Zones
- 12.) Refusal to carry passengers
- 13.) Others (Specify)

B. Major Traffic Violations:

- 1.) Driving with expired drivers license
- 2.) Unregistered motor vehicle or no franchise number
- 3.) No franchise.
- 4.) Others (specify)

C. Penalty for Light Offenses:

- C.1. First Offense – a fine of P25.00 and confiscation of driver's license. Violator shall be required to attend a seminar on traffic violations as enumerated in this ordinance.
- C.2. Second Offense – a fine of P75.00, confiscation of driver's license.
- C.3. Third Offense – confiscation of driver's license and issuance of Temporary Operator's Permit (TOP) from LTO.
- C.4. Fourth Offense – Issuance of Temporary Operators Permit (TOP) and recommendation for suspension of license of not more than 30 days.

D. Penalty for Major Traffic Violations:

- D.1. First Offense – a fine of P200.00 and confiscation of driver's license
- D.2. Second and Succeeding Offenses – Suspension of not more than 30 days or cancellation of franchise (MTOP) subject to appeal from the cognizant authority.

E. Redemption of Driver's License for Light and Major Offenses upon payment of corresponding fees are as follows:

1. At the Municipal Treasurers Office upon presentation of Citation Ticket not later than seventy-two (72) hours.
2. At the Land Transportation Office (LTO), Olongapo City upon presentation of Temporary Operator's Permit not later than seventy-two (72) hours.

Section 5K.11. MODE OF IMPLEMENTATION – The Municipal Mayor is hereby authorized to issue from time to time such rules and regulations as he may deem necessary, subject to the review by the Sangguniang Bayan for effective implementation of this Ordinance.

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.

Section 5K.12. Special Provisions. Inspection fees for PUJs shall be **P75.00** per year including sticker and to be paid on or before the 20th of January, directly to the Office of the Municipal Treasurer. If not paid within that prescribed period, it shall accrue a surcharge of 10% every month or fraction thereof.

Semi-annual inspection shall be held in the month of January and July respectively, but maybe extended as the need arises.

ARTICLE L - PERMIT FEE ON OCCUPATION/CALLING NOT
REQUIRING GOVERNMENT EXAMINATION

Section 5L.01. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum	
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P	100.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public		100.00
(c) On employees and Workers in food or eatery Establishment		150.00
(d) On employees and workers in night or night and day establishment		150.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder		150.00

Section 5L.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 5L.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:
- 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.
 - Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and

escalator services; funeral parlors; janitorial services; junk shop; hardware; pest control services; printing and publishing houses; service station; slaughter-houses; textile stores; warehouses; and parking lots.

3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

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

Section 5L.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 5L.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 5L.06. Administrative Provisions.

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

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

ARTICLE M. BUILDING PERMIT

Section 5M.01. Prohibition. No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Section 5M.02. Imposition of Fee. There shall be collected from each applicant for a building permit fee pursuant to PD 1096 or the National Building Code and Department Order 155, Series of 1992, dated September 25, 1992, of the Department of Public Works and Highways.

Section 5M.03. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 5M.04. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality.

Section 5M.05. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

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

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

Section 5M.06. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

ARTICLE N. PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

Section 5N.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

- a. Storage of gasoline, diesel, fuel, kerosene and similar products
- | | | |
|---------------------------|---|----------|
| 500 to 2,000 liters | P | 500.00 |
| 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 | | 3,500.00 |
| Over 100,000 liters | | 4,500.00 |
- b. Storage of cinematographic film 1,500.00
- c. Storage of celluloid 800.00
- d. Storage of calcium carbide
- | | |
|-----------------------|--------|
| 1) Less than 50 cases | 250.00 |
| 2) 50 to 99 cases | 450.00 |
| 3) 100 or more cases | 550.00 |

e.	Storage of tar, resin and similar materials	
1)	Less than 1,000 kls.	250.00
2)	1,000 to 2,500 kls.	400.00
3)	2,500 to 5,000 kls.	650.00
4)	Over 5,000 kls.	1,500.00
f.	Storage of coal deposits	
1)	Below 100 tons	250.00
2)	100 tons or above	500.00
g.	Storage of combustible, flammable or explosive	500.00
h.	Substance not mentioned above	500.00

Section 5N.02. Time of Payment. The fees imposed in Article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

Section 5N.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 O. PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES

Section 5O.01. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

- (a) Internal combustible engines:

1.	2HP and below	P 200.00
2.	5HP and below but not lower than 3HP	300.00
3.	10HP and below but not lower than 5HP	400.00
4.	14HP and below but not lower than 10HP	500.00
5.	Above 15HP	1,500.00
- (b) Other stationery engines or machines:

1.	3 HP and below	200.00
2.	5 HP and below but not lower than 3 HP	300.00
3.	10 HP and below but not lower than 5 HP	400.00
4.	14 HP and below but not lower than 10 HP	500.00
5.	Above 14 HP	800.00
- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

Section 5O.02. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within the first twenty (20) days of January.

Section 5O.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article

**ARTICLE P. ZONING/LOCATIONAL CLEARANCE
AND RELATED FEES**

Section 5P.01. Imposition of Fee. There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB) and under Resolution No. R-760, Approving the 2004 Revised Schedule of Fees and Schedule of Fines and Guidelines for its Fines and Guidelines for its Imposition, shall include permit/clearance fees for:

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

Section 5P.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 5P.03. Accrual of Proceeds. The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

Section 5P.04. Administrative Provision.

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

**ARTICLE Q. PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS,
SIDEWALKS, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS**

Section 5Q.01. Imposition of Fee. Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Mayor and pay a fee according to the following schedule:

- | | |
|---------------------|--|
| 1) For construction | P 50.00/sq. m. per week
or fraction thereof |
| 2) Others | 20.00/sq. m. per day |

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

Section 5Q.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

Section 5Q.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 R. PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

Section 5R.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 outdoor, in parks, plazas, roads/streets | P200.00 |
| 2. Dances | 200.00 |

- | | |
|---------------------------|--------|
| 3. Coronation and ball | 200.00 |
| 4. Promotional sales | 200.00 |
| 5. Other Group Activities | 200.00 |

Section 5R.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 5R.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 5R.04. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

CHAPTER VI. SERVICE FEES

ARTICLE A. SECRETARY'S FEES

Section 6A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	Amount of Fee
a. Certified True copies of official documents, records for each page (applicable to all offices)	50.00
b. Certification issued by any offices bearing the seal of the Municipality	50.00
c. Photocopy or any other copy produced by copying machine of official documents and records (per page)	20.00
d. Certified True copies of Tax Declaration	100.00
e. Certifications (Assessor's Office – no improvement, with improvement, no property, with property)	100.00

Section 6A.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 6A.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 6B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

A. Issuance of the Following:		Fees
1. Certified true copy of certificate of live birth	P	100.00
2. Certified true copy of certificate of death		100.00
3. Certified true copy of certificate of marriage		100.00
4. Non-availability of record (birth, death & marriage)		50.00
5. Certified machine copy of document on file per page		30.00
6. Certified Photocopy of File (BC, MC, DC)		50.00
(LI, Court Decrees, CCE, CFN, Supplemental)		

7. Transcription of Registry Book		
i. Form A – Record Available		100.00
ii. Form B – Record Not Available		100.00
iii. Form C – Record Damaged		100.00
B. Marriage fees:		
1. Application for marriage license		300.00
2. Marriage license fee		2.00
3. Marriage solemnization fee		300.00
C. Registration of Legal Documents:		
1. Legitimation		300.00
2. Affidavit of acknowledgement/paternity		300.00
3. Affidavit to use the surname of father (AUSF)		400.00
4. Endorsement		150.00
5. Supplemental report of missed entry		200.00
6. Court decisions/orders: (Processing)		
i. Adoption (Court)		700.00
ii. Decree of Nullity/Annulment of marriage		700.00
iii. Legal separation		700.00
iv. Naturalization/recognition		500.00
v. Adoption thru RA 11222		1000.00
vi. Adoption thru RA 11642		1000.00
vii. Other Types of Court Orders		1000.00
viii. Correction of Entry/Cancellation of Entry		700.00
D. Delayed registration of birth, death & marriage Out of Town Documents Processing Fees:		
1. Birth/Death/Marriage Record Requests		100.00
2. Legal Instruments		
i. Affidavit of Acknowledgement/ Admission of Paternity		100.00
i. Affidavit to Use the Surname of Father		200.00
ii. Affidavit of Legitimation		300.00
3. Supplemental Report of Missed Entry		100.00
4. Parental Consent/Parental Advice		100.00
E. Change of first name (RA 9048/RA 10172)		3,000.00
F. Correction of clerical error (RA 9048)		1,000.00
G. Service fee for migrant petition (RA 9048/RA 10172)		
1. Change of first name		1,000.00
2. Correction of clerical error		500.00
H. Burial Permit		200.00
I. Transfer of Cadaver		200.00
J. Exhumation/Removal of Cadaver		700.00
K. Renewal Fee – Cemetery Lot		300.00
L. Cremation Permit (NEW)		500.00
M. Marriage Certificate Form (4 Pages per Sheet)		100.00
N. Mailing Fees		200.00
O. Batch Request System (BREQS) Fee		100.00

(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 6B.02. 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 6B.03. 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. SANITARY INSPECTION FEE

Section 6D.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	P200.00
b. For each business, industrial, or agricultural establishment:	
With an area of 25 sq. m. or more but less than 50 sq. m.	200.00
With an area of 50 sq. m. or more but less than 100 sq. m.	300.00
With an area of 100 sq. m. or more but less than 200 sq. m.	400.00
With an area of 200 sq. m. or more but less than 500 sq. m.	500.00
With an area of 500 sq. m. or more but less than 1000 sq. m.	600.00
With an area of 1,000 sq. m. or more	700.00

Section 6D.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 6D.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 D. SERVICE FEES FOR HEALTH EXAMINATION

Section 6E.01. Imposition of Fee. There shall be collected a fee of One Hundred Fifty Pesos (P150.00) 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) A fee of Fifty 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.

(b) Laboratory Tests

1. Complete Blood Count (CBC)	P	120.00
2. Fasting Blood Sugar (FBS)		120.00
3. Fecalysis		65.00

4. Gram Stain	70.00
5. HBsAG (Hepatitis B Test)	250.00
6. Hemoglobin/Hematocrit	70.00
7. Pregnancy Test	125.00
8. Special Smear	150.00
9. Urinalysis	65.00

(c) Medical Procedures

1. Suturing Fees	250.00
2. ECG	150.00
3. Tetanus Toxoid Injection	100.00 per vial
4. Anti-Tetanus Serum (ATS)	100.00 per vial
5. Removal of Implants	100.00
6. Circumcision	300.00

(d) Dental Fee

1. Issuance of Dental Certificate	150.00
2. Tooth Extraction	200.00

Section 6E.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 6E.03. Administrative Provisions.

- a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
 4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
 5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 6E.04. Penalty. A fine of One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

ARTICLE E. DOG VACCINATION FEE

Section 6G.01. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of Three Hundred Pesos (P430.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 6G.02. Time of Payment. The fee shall be paid to the Municipal Treasurer or his duly authorized representative prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

Section 6G.03.

Administrative Provisions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

examination.

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

Section 6G.04. Penalty. Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos, upon conviction by the court

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

ARTICLE F. REGISTRATION FEES ON BICYCLES

Section 6H.01. Imposition Fee There shall be collected annual registration fees from the owners of bicycles as a means of transport operated within the Municipality of San Marcelino, Zambales.

- | | |
|---------------------------------------|---------|
| (a) For each bicycle | P100.00 |
| (b) For each Tricycle (non motorized) | P100.00 |

Section 6H.02. Time and Manner of Payment. The fees imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first 20 (20) days of January of every year.

For each bicycle and non-motorized tricycle which are newly acquired after the first twenty (20) days of January, the corresponding fee shall be paid within the first twenty (20) days following its acquisition.

Section 6H.03. Administrative Provisions. A metal Plate with a corresponding registry number shall be provided by the Municipal Treasurer for every tricycle and bicycle at cost to the owners thereof.

The Municipal Treasurer shall keep a register of all tricycles (non-motorized) and bicycles which shall include among others the following information:

- a. The name and address of the owner
- b. For tricycle (non-motorized) and bicycle.
- c. Number of Metal Plate

Section 6H.04. Penalty- Owners of tricycles(non-motorized) and bicycles who are residents of San Marcelino who failed to register and secure plates shall pay the following fines:

- | | |
|------------------------|---------|
| For the first offense | P 50.00 |
| For the second offense | 100.00 |
| For the third offense | 500.00 |

ARTICLE G. ASSESSOR'S SERVICE FEES

Section 6I.01. Imposition of Fees. The following schedule of fees shall be imposed and paid to the Municipal Treasurer, for services rendered by the Municipal Assessor's Office:

Service	Fee Per Transaction (P)
Request for Transfer of Ownership	375.00
Issuance of New Tax Declaration for Land and Building	100.00
Request for Certified True Copy of Tax Declaration and Other Assessment Record	100.00
Request for Ocular Inspection (Near/Far)	350.00/500.00

**CHAPTER VII.
MUNICIPAL CHARGES**

ARTICLE A. RENTALS OF VEHICLES/HEAVY EQUIPMENT, REAL PROPERTIES (BUILDING/LAND) OWNED BY THE MUNICIPALITY

Section 7A.01. Imposition of Rental Fee. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

	Rate of Rental
Land Only (per sq. m/day)	

- | | | |
|-----|---------------------------------------|---------|
| (a) | Located in commercial/industrial area | P 12.00 |
| (b) | Located in residential area | 9.00 |
| (c) | Others | 3.00 |

Building (per sq. m of floor area/day)

- | | | |
|-----|---------------------------------------|--------|
| (a) | Located in commercial/industrial area | P20.00 |
| • | First Floor | 18.00 |
| • | Second Floor | 16.00 |
| • | Third Floor | 14.00 |
| (b) | Located in residential area | 12.00 |
| (c) | Others | |

Vehicles and Equipment:

Backhoe	P 2,500.00/hour
Bulldozer	2,500.00/hour
Grader	1,800.00/hour
Payloader	2,500.00/hour
Dump Trucks	
• 2 cu./m. capacity	400.00/hour
• 4 cu./m. capacity	800.00/hour
• 5-10 cu./m. capacity	1,200.00/hour

Other Properties that may be acquired after the promulgation of this ordinance)

As may be decided by the Sangguniang Bayan

Section 7A.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

ARTICLE B. CHARGES FOR PARKING

Section 7B.01. Imposition of Fee. There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

- (a) Day Parking Rates
Vehicle Type

	Parking Fee (free for the first hour)
Private Cars and Service Vehicles	P 10.00
Passenger Jeeps/Mini-buses	20.00
Cargo Trucks/Delivery Vans	60.00
Passenger Bus	60.00
Other Vehicles	60.00
Tractor/Trailer	60.00

- (b) Vehicles of any type parked overnight will be charged P100.00 Overnight Parking Fee.

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

Section 7B.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Section 7B.03 Designated Parking Areas. The designated parking areas are as follows:

- (1) Portion of Beltran St., from Provincial Highway to Corpus St.
- (2) Portion of Agpalo St., from Gallardo St., to Laderas St.
- (3) Portion of Osmeña St., from Gallardo St., to Corpus St.
- (4) Portion of Luna St., from Corpus St., to Laderas St.
- (5) Portion of Gallardo St., from Osmeña to National Highway
- (6) Portion of Provincial Highway, from Gallardo St., to Beltran St.
- (7) Portion of Bonifacio St., from Agpalo St., to Beltran St.
- (8) Portion of Provincial Highway, Northwest of the Public Market
- (9) Portion of Provincial Highway, South of the Public Market
- (10) Portion of Corpus St., from Osmeña St., to Agpalo St.
- (11) Portion of Corpus St., from Agpalo St., to Beltran St.

The designated Zone loading and unloading for tricycle shall not be occupied/allowed as parking area.

ARTICLE C. MARKET RENTAL FEES

Section 7C.01. Imposition of Fees. There shall be collected the following market charges and other fees:

RENTAL FOR FIXED STALLS, BOOTHS & SPACE

FEE	SECTION	FEE/AMOUNT
(NEW MARKET)	DRY GOODS - Corner Stalls (3.6 x 2.4)	4.00/sqm/day
	Inside Stalls (2.4 x 2.4)	4.00/sqm/day
	WET SECTION - Fish Section Corner Stalls	4.00/sqm/day
	a. (2.4 x 2.4)	4.00/sqm/day
	b. (2.4 x 1.2) + (1.2 x 1.2)	4.00/sqm/day
	Inside Stalls (2.4 x 1.2)	4.00/sqm/day
	Meat Section Corner Stalls (2.4 x 2.4)	4.00/sqm/day
	Inside Stalls (2.4x1.2) + (1.2x1.2)	4.00/sqm/day
	SEMI-WET SECTION - Corner Stalls (2.4 x 2.4)	4.00/sqm/day
	Inside Stalls (2.4 x 2.4)	4.00/sqm/day
OLD MARKET	CARINDERIA SECTION Corner Stall	4.00/sqm/day
	a. (3.6 x 4.2)	4.00/sqm/day
	b. (4.8 x 4.2)	
	Inside Stalls	4.00/sqm/day
	a. (3.2 x 4.2)	4.00/sqm/day
	b. (6 x 4.2)	
	All Sections	4.00/sqm/day
MARKET FEE FOR THE REGULAR OCCUPANCY OF MARKET PREMISES	Numbered Open Spaces	4.00/sqm/day
	Additional Spaces	4.00/sqm/day

MARKET ENTRANCE FEE

Ambulant Vendors	Minimum Charges of Cash Tickets (Transient Vendors)	4.00/sqm/day
FRESH FISH OR SEAFOODS	1 st Class – Maya-maya, catfish, dalag, hito, bunog, salmon, lapulapu, tuna, sapsap, etc.	1.50/kilo
	1 st Class – lobster, shrimp, squid (white), sugpo, etc.	1.50/kilo
	2 nd Class – others	1.00/kilo
DRIED, SALTED & SMOKED FISH OR FISH PRESERVED BY OTHER CANS	Per kg. when applicable	0.25
	Per kerosene can when applicable	0.25
	Per pot when applicable	2.00
	Per sack when applicable	5.00
	Per standard wooden box	5.00
FRUITS	Banana per hundred	2.00
	Indian Mango, per sack	5.00
	Mango, per kaing (big)	5.00
	Mango, per kaing (small)	5.00

AND VEGETABLES	Garlic, per sack	2.00
	Peanut, per sack	5.00
	Corn, per sack, fresh	5.00
	Sweet Potato, per sack	2.00
	Cassava, per sack	5.00
	Ampalaya, per sack	5.00
	Rice, per sack, locally source	1.00
	Rice, per sack, other source	2.00
	Dried Corn, per sack	5.00
	Other commodities – by sack or kaing	2.00
MEAT AND POULTRY	Pork, per kilo	1.00
	Beef, per kilo	1.00
	Dressed Chicken, per kilo	0.50
	For every head of chicken, duck goose, turkey and like	1.00
MISCELLANEOUS COMMODITIES	For every sack of rice, beans, trigo, palay and the like	1.00
	Shelled dry corn	5.00
	For every can of brown sugar	1.00
	For every head of fighting cock	10.00
	For every piece of sawali 2m x 4m	0.50
	For every 100 eggs of chicken	0.50
	For every jeepload of pots and jars	10.00
	Peas, per sack	5.00
	Malagkit, per sack	5.00
	Piglet, per head	10.00
	Other items not specified above, the fee shall be equivalent to	2% of its selling or market price
	Trucks-10 wheeler	40.00/8 hours
	Trucks – 6 wheeler	20.00/8 hours
	Mini-bus or pick-up	10.00/8 hours
	Jeeps for hire	10.00/8 hours
	Tricycles	4.00/8 hours
	Private Vehicles	10.00/8hours
	Additional fee in excess of 8 hours	2.00

Parking Fee of Transport Vehicles – a fee or amount collected from transport vehicles or cargo trucks being used by transient vendors while unloading their goods or commodities within 50 meters from the market perimeter.

Jeep/jeepney	P10.00
Vans/Light Truck	P15.00
Trucks (10 wheelers or more)	P20.00

Section 7C.02. – There shall be imposed a one (1) month advance payment in all stall/booth lease.

The posting of cash bond may be imposed on case-to-case basis depending on the result of evaluation by the Market Committee, the amount of which, shall be likewise determined by the same.

ARTICLE D. RENTAL FEE ON MINERAL LANDS

Section 7D.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 7D.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 form said lands covered by lease in accordance with the following rates:

- (a) On coal-bearing public lands

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

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

- (b) On public lands bearing quarry resources

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

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

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

Section -D.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 E. OCCUPATION FEE FOR MINING CLAIMS

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

Section 7E.02. Collection of Fee. There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Five-hundred Pesos (P500.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 7E.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 7E.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 G. CEMETARY CHARGES

Section 7G.02. Sale of Grave Lots. Sale of grave lots or spaces for burials shall be per lot in accordance with the lot classification and terms of payment.

- Apartment Type - First payment of P1,500.00 (one thousand five hundred pesos) shall be good for 5 years and the second payment of P1,500.00 after 5 years. Payment can be availed for free by duly certified indigents.
- Single Layer Niche - Standard dimension shall be 2.1m x 0.9m at P9,500.00 and additional P500.00 should the grantee construct another layer.
- Double Layer Niche - standard dimension shall be 2.1m x 0.9m and height of 1.8m at P7,000.00.
- Classified burial lots. The price per square meter shall be as follows:

3.5m x 5m - P9,500.00/sqm
3.5m x 4m - P7,000.00/sqm
3.5m x 3m - P7,000.00/sqm

The construction of the structure up to two-storey shall be at the expense of the grantee/applicant and under the supervision of the Municipal Engineer.

- Building Permit shall be secured first from the Engineering Office.
- No reservation on all lot classifications except on 3.5m x 5m Classified Lots where reservation is allowed at P10,000.00/sqm BUT preselling is not encouraged. Certificate of Ownership to be issued by the Engineering Office. Numbering of lots is still to be followed.
- Sale of Grave Lots in Phase III for relocation of remains from Phase I/II is allowed provided

that improvement or construction of at least a perimeter fence be made fifteen (15) days upon award or payment of the lot, otherwise, payment and lot is forfeited.

- h. Vacated niche due to transfer from Phase I or II to Phase III shall be considered LGU property and shall be open for sale.

ARTICLE H. ENVIRONMENTAL MANAGEMENT FEE

Environmental Management Fee	-	P 10.00 per cubic meter
Mining Permit Application Fee	-	P 500.00
Inspection Fee (prior to the environment)		
Small scale	-	P 3,000.00
Large Scale	-	P 6,000.00

ARTICLE I. SOLID WASTE MANAGEMENT FEES

Section 7I.01.Imposition of Fees. There shall be fees imposed in an amount sufficient to pay the cost for the operation and maintenance of the Municipal Materials Recovery and Composting Facility, transport of residual wastes to the Engineered Sanitary Landfill in Tarlac, and in the implementation of the Integrated Solid waste Management Ordinance.

A) Industrial and Manufacturing Firms

- | | |
|---|--------------|
| 1. Big industries such as bottling,
Food processing plant | P 13, 200.00 |
| 2. Medium scale, big scale furniture garments
Factory, concrete and tire recapping plants,
LPG recharging plants | P 5, 500.00 |
| 3. Small scale industries, rice, corn and feed
Mills, manufacturer of brick tiles, ceramics
Pipes and other concrete products | P 3, 300.00 |

B) COMMERCIAL ESTABLISHMENTS

PROPOSED FEES

- | | |
|--|----------------------------|
| 1. Fast Food Chain | Php 82/sqm of floor area |
| 2. Restaurants, hotels and motels | Php 33/sqm of floor area |
| 3. Groceries | Php 27/sqm of floor area |
| 4. Gasoline and Service Station | Php 3,300.00 |
| 5. Lumber & Hardware | Php 2,200.00 |
| 6. Appliance Dealer | Php 2,200.00 |
| 7. Motor vehicle Dealers | Php 2,200.00 |
| 8. Water Refilling Stations | Php 1,650.00 |
| 9. Dry Goods Store | Php 550.00 |
| 10. Fish, Meat & Chicken Vendor | Php 440.00 |
| 11. Vegetable and Fruit Dealer/Vendor | Php 550.00 /Php 440.00 |
| 12. Carinderias and Eateries | Php 550.00 |
| 13. Glassware Store | Php 550.00 |
| 14. Bakery & Bakeshop Store | Php 880.00 |
| 15. Laundry Shop | Php 1,100.00 |
| 16. Barber & Beauty Shop | Php 880.00 |
| 17. Dress & Tailoring Shop | Php 880.00 |
| 18. Flower Shops | Php 880.00 |
| 19. Electronic Gadgets & Accessories | Php 550.00 |
| 20. Copying Machine, & Printing shops/Photography
Shops | Php 1,100.00 |
| 21. Pet shops | Php 1,100.00 |
| 22. LPG Store | Php 880.00 |
| 23. Auto Supplies /Oils & Lubricants / Motorcycle Parts /
Bicycle Parts | Php 1,100.00 |
| 24. Tile Centers | Php 3,300.00 |
| 25. Trading Small/Large | Php 1,350.00/2000 2,200.00 |

26. Printing Shop (Tarpauline)
27. Real Estate Lessor Commercial/Residential
28. Glass/Aluminum Supply
29. Auto Detailing/Auto Paint Shop
30. Carwash Center
31. Car Aircon/Tint Shop
32. ATM Machine/Kiosk
33. Plastic Wares Store
34. Meat Shops

Php 1,400.00
 Php 1,200.00 /unit / Php 550.00 /unit
 Php 2,200.00
 Php 2,200.00
 Php 1,100.00
 Php 1,100.00
 Php 1,100.00
 Php 2,200.00
 Php 1,100.00

C) MEDICAL INSTITUTIONS

1. Hospitals
2. Medical Clinics with patient confinement facilities
3. Medical & Dental Clinics
4. Medical Clinics with Diagnostic Centers
5. Drug Stores
6. Optical shops without Laboratory
7. Optical shop with Laboratory
8. Health & Wellness Center

PROPOSED FEES
 Php13,200.00
 Php 3,300.00
 Php 2,200.00
 Php 3,300.00
 Php 30/sqm floor area
 Php 550.00
 Php 1,100.00
 Php 2,200.00

D) FINANCIAL INSTITUTIONS

1. Banks
2. Financing & Credit Loan
3. Pawnshop
4. Jewelry Shop
5. Insurance & Bonding Companies
6. Remittance / Money Exchange Center

PROPOSED FEES
 Php 2,200.00
 Php 1,100.00
 Php 880.00
 Php1,320.00
 Php 880.00
 Php 1,100.00

E) EDUCATIONAL INSTITUTIONS

1. Universities & Colleges
2. Private High Schools & Vocational Schools
3. Private Elementary Schools
4. Nursery and Kinder Schools
5. Physical Fitness Schools

PROPOSED FEES
 Php 2,200.00
 Php 2,200.00
 Php 2,200.00
 Php 1,100.00
 Php 770.00

F) ENERGY, TRANSPORT & COMMUNICATION FIRM

1. Bus/Mini Bus Companies with terminals (Jeepneys)
2. Electric Company
3. Telephone & Communication
4. Water Service Company
5. TV Radio Station
6. Billiards and Pool Shops
7. Video Game Shops
8. Bowling Alleys
9. Swimming Resort with Entrance Fee

PROPOSED FEES
 Php 5,500.00
 Php 3,300.00
 Php 5,500.00
 Php 2,200.00
 Php 1,100.00
 Php 660.00
 Php 1,100.00
 Php 1,100.00
 Php 3,300.00

G) OFFICES

1. Accounting, Law, Real estate
 Advertising Office, Insurance agencies, etc.

PROPOSED FEES
 Php1,100.00

H) AGRICULTURAL

1. Piggery & Poultry Farms
2. Nursery orchids, flower growers & Vegetable growers
3. Cattle & Goat Farms
4. Rice Mill / Cono
5. Rice Mill / Kiskisan/Semi Cono
6. Farm Machinery/Harvester/Tractor
7. Agri Farm Implements/Machinery/Equipment
 Dealer/Distributor
8. Agricultural Supply
9. Hog/Poultry Supply

PROPOSED FEES
 Php 3,850.00
 Php 880.00
 Php 2,200.00
 Php 4,400.00
 Php 2,200.00
 Php 2,200.00
 Php 2,200.00
 Php 1,650.00
 Php 1,650.00

I) REPAIR SHOPS

1. Motor Vehicle Repair Shops
2. Battery & Electrical Shops
3. Appliance Repair Shops

PROPOSED FEES
 Php 1.100.00
 Php 1,100.00
 Php 660.00

J) WHOLESALE & DEALERS

1. Chicken dealer with chicken dressing house
2. Coconut & Buko Dealer/Wholesaler
3. Beer and softdrinks
4. Meat, Fish and Chicken Dealer
5. Fruits & Vegetable Dealers

PROPOSED FEES

Php 3,300.00
Php 1,100.00
Php 1,650.00
Php 660.00
Php 550.00

k) OTHERS

1. Machine Shops
2. Brake & Clutch Bonding Shop
3. Vulcanizing Shops
4. Junkshops
5. Gravel & Sand
6. Iron & Metal Craft
7. Sash & Wood Craft
8. Coffin & Casket Maker
9. Memorial Parks
10. Funeral Parlor
11. Furniture Stores
12. Public & Private Stall Holders
13. Warehouse of any kind Small/Medium/Large
14. Food Stands, barbeque stands and vegetable stands and other items
15. Cold storage
16. Accounting, Bookkeeping, Auditing & other allied services
17. Paint, advertising & art shop
18. Small sari-sari store (Barangay)
19. Ice Dealer
20. Ice Cream Maker

PROPOSED FEES

Php 1,100.00
Php 1,100.00
Php 660.00
Php 880.00
Php 1,100.00
Php 1,100.00
Php 1,100.00
Php 1,650.00
Php 6,600.00
Php 5,500.00
Php 11,100.00
Php 330.00
Php 1,100.00/ 2,200.00/ 5,500.00
Php 330.00

Php 2,750.00
Php 1,650.00

Php 1,100.00
Php 220.00
Php 770.00
Php 770.00

21. Videoke Bars
22. Vape Shop
23. Trucking Services
24. Computer/Internet Shop
25. Smoke Emission Testing Center
26. Sidecar Manufacturing Shop
27. Restobar
28. School Service/Rent A Car
29. Sound System
30. Ambulant Peddlers
31. Foundation/Association/Cooperative
32. Tire Shop
33. Hollow Blocks Maker

Php 2,200.00
Php 1,100.00
Php 1,100.00
Php 1,100.00
Php 1,650.00
Php 1,100.00
Php 2,200.00
Php 1,100.00
Php 880.00
Php 200.00
Php 1,100.00
Php 2,200.00
Php 550.00

Section 7I.02.Tipping Fee. A tipping fee shall be collected to wastes disposed at the SLF by Institutions and Establishments not covered by the LGU collection services. The fee shall be based on the volume of wastes disposed. The MENR office shall determine guidelines for this purpose, taking into account the provisions of this Ordinance and RA 9003 and it's IRR.

Section 7I.03.Collection of fees in Barangays. The barangay may impose fees for collection of wastes from households, commerce, other sources of domestic wastes, and for the use of barangay MRCF's. The computation of the fees shall be established by the respective SWM Boards. The manner of collection of the fees shall be dependent on the style of administration of respective Barangay Councils. However, all transactions shall follow the Commission on Audit rules on collection of fees.

Section 7I.04.Basis of SWM Service Fees in Barangays. Reasonable SWM service fees shall be computed based on but not limited to the following minimum factors:

- a) Type of solid waste to include special waste
- b) Amount/volume of waste
- c) Distance of the transfer station to the waste management facility
- d) Capacity or type of LGU constituency
- e) Cost of management

ARTICLE J. SLAUGHTER AND CORRAL FEES

Section 7J.01. Imposition of Fees. There shall be imposed the following:

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

	Per Head
Large cattle	75.00
Hogs	35.00
Goat	35.00
Sheep	35.00
All others	15.00

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

Large cattle	75.00
Hogs	35.00
Goat	35.00
Sheep	30.00
All others	20.00

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

Large cattle	20.00
Hogs	15.00
Goat	10.00
Sheep	10.00
All others	10.00

(d) *Post Mortem:*

Large cattle	3.00
Hogs	3.00
Goat	1.00
Sheep	1.00
All others	1.00

(e) *Ante Mortem:*

Large cattle	4.00
Hogs	1.25
Goat	5.00
Sheep	5.00
All others	5.00

Section 7J.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 7J.03. Time of Payment.

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

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

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

Section 7J.04. Administrative Provisions

(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.

ARTICLE K. TOWING FEES AND STORAGE FEES

Section 7K.01. Imposition of Fee. There shall be collected the following fees for every motor vehicle that breaks down, or is involved in a traffic accident within this Municipality, if it is towed and stored through initiative of the Municipal Government of San Marcelino through the PNP.

- a) Towing fee of Eight Hundred Pesos (P800.00) for the first 4 kilometers and Two Hundred Pesos (P200.00) for every kilometer or a fraction thereof.
- b) Storage fee of Two Hundred (P200.00) per day or a fraction thereof. Vehicles claimed within 12 hours from the time of its storage shall be exempted to pay the storage fee.

Section 7K.02. Time of Payment. The towing and storage shall be paid to the Municipal Treasurer before the impounded vehicle is released to the owner.

Section 7K.03. Administrative Provision.

- a) The owner or operator of any motor vehicle that breaks down on any street within this Municipality shall immediately removed his vehicle away so that it may not cause any public nuisance or traffic hazard.
- b) In case the motor vehicle is involved in a traffic accident, the owner or operator thereof shall only removed his vehicle from the site after a police officer has given permission for the owner to take away such vehicle.
- c) If the owner or operator of said motor vehicle refuses or fails to remove the vehicle within a certain period given him by the investigating police officer, the local PNP, through its authorized representative, shall have the motor vehicle towed to the local police headquarters and its owner or operator shall pay the corresponding towing and storage fees prescribed in this Article.

ARTICLE L. RENTAL FEE ON THE USE OF AMBULANCE

Section 7L.01. Imposition of Fee. There shall be collected a rental fee, in which gasoline and toll charges are not inclusive, on the use of the Municipal Ambulance owned by this Municipality, If the travel is from this Municipality to:

as prescribed hereunder:

a) Metro Manila	P1,500.00
b) Iba/Olongapo City	300.00
c) City of San Fernando, Pampanga	1,000.00
d) Mariveles, Bataan	1,500.00

For paupers and indigents who are residents of the Municipality of San Marcelino certified by the Municipal Mayor as such, no rental fee of the ambulance shall be collected.

ARTICLE M. METAL PLATE OR STICKER FEES

Section 7M.01. Imposition of Fees. There shall be collected a fee for metal plates for business permits or stickers on the following:

- a) Business P 200 /plate or P50 /sticker for the succeeding year of operation
- b) Tricycle Body Number P 150 /plate or P50 /sticker annually

Section 7M.02. Time of Payment. The fee herein imposed shall be paid to the Municipal Treasurer at the time of the request.

ARTICLE N. LED WALL DISPLAY FEE

Section 7N.01. Business Advertisement Fees. There shall be a uniform advertisement fee per minute of flashing or posting for two (2) consecutive weeks applicable to all businesses regardless of the amount of business capital.

(j) LED Wall business advertisement fees

- a. 1 (one) minute 1,500.00
- b. 2 (two) minutes 2,500.00
- c. 3 (three) minutes 3,500.00

Section 7N.02. Congratulatory/Complimentary Fees. There shall be a corresponding fee to be collected for greetings/ compliments for the following:

(k) LED Wall Congratulatory/Complimentary Fees

- a. For Topnochers in Bar/National Board or Proficiency Examinations 500.00
- b. For Cum Laude, Magna Cum Laude, Summa Cum Laude Graduates 500.00
- c. For Graudates (any level) 600.00
- d. Newlyweds 700.00
- e. Anniversaries (birth, death, wedding) 700.00

Section 7N.03. Duration of Advertisement. Duration of advertisement shall be as follows:

- a. For Business Advertisements – Depending on the paid advertisement under Section 7K.01 hereof. Flashing will be for a period of two (2) consecutive weeks
- b. For Congratulations/ Compliments – 30 seconds per flash for two (2) consecutive weeks

Section 7N.04. Mode of Payment. No advertisement, congratulatory remarks nor compliments shall be flashed unless fully paid as supported by an official receipt issued by the treasurer’s office.

ARTICLE N. MUNICIPAL TRACTOR RENTAL FEE

Section 7O.01 Fees and Charges.

Tractor Model : L 3608		Tractor Model: 5D18	
Rental Fee	- P600.00/hour	Rental Fee -	Php 900.00/hour
Diesel Consumption at prevailing price	- 7 liters/hour	Diesel Consumption at prevailing price	- 12 liters/hour
Maintenance	- P325.00/hour	Maintenance	- P400.00/hour

Depreciation

- P75/hour

Depreciation

- P100 /hour

For purposes of maintaining and avoiding increase in rental fees the cost of maintenance shall accrue as buffer fund to support the fluctuating price of diesel.

Charges- Shall be an amount equivalent to the accumulated damages as a result of the negligence of the operator or the farmer user.

Travelling fee of P100 shall be charged outside the five (5) km. radius from the municipal motorpool to the site.

CHAPTER VIII. GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS

Section 8A.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 8A.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 8A.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 8A.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 ten percent (10%) 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 8A.05. 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 8A.06. 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 8A.07. 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 8A.08. 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 8A.09. 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 8A.10. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 8B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 8B.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 8B.03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

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

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

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

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

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

Mayor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[It is submitted that if the property is forfeited to the municipality the province and the barangay should be entitled to their shares.]

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

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

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

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

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

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);

5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

ARTICLE C. TAXPAYER'S REMEDIES

Section 8C.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 8C.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 form 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 8C.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 8C.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 8D.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 8D.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 8D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 8D.04. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 8D.05. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER IX. GENERAL PENAL PROVISIONS

Section 9.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER X. FINAL PROVISIONS

Section 10.01. 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 10.02. 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 10.03. 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 10.04. SPECIAL TRANSITORY PROVISIONS.

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

Section 10.05. EFFECTIVITY.

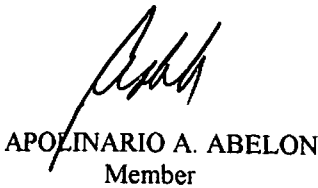
This Ordinance shall take effect ten (10) days after posting of the same in three (3) conspicuous places in the municipality following the approval of the Sangguniang Panlalawigan.

ENACTED ON DECEMBER 19, 2024.

We hereby certify to the correctness of the foregoing resolution, which was duly adopted by the Sangguniang Bayan during its Regular Session held on December 19, 2024.



ALEX R. MAURICIO
Secretary to the Sangguniang Bayan



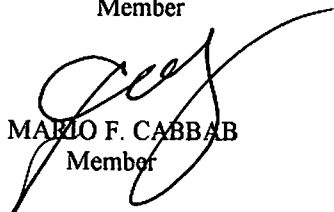
APOLINARIO A. ABELON
Member



NESTOR A. IGNACIO
Member



CIRILO I. RIMENTEL, JR.
Member



MARIO F. CABBAB
Member



DARRELL L. LABIO
Member



MANUEL P. ARQUERO, JR.
Member

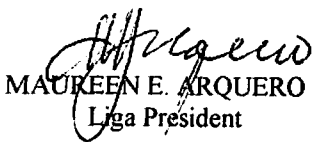


EDDIE B. DOMINGO
Member

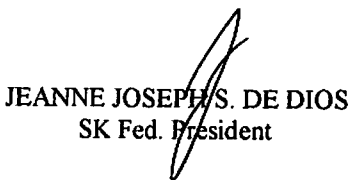


LOUELLA P. AQUINO
Member

Ex-Officio Members:



MAUREEN E. ARQUERO
Liga President



JEANNE JOSEPH S. DE DIOS
SK Fed. President



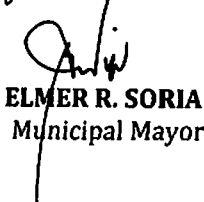
ROBERT B. DELA CRUZ
IPMR

ATTESTED AND APPROVED:



CRISTOPHER R. GONGORA
Vice-Mayor/Presiding Officer

APPROVED by the Municipal Mayor on
January 16, 2025.



ELMER R. SORIA
Municipal Mayor