



Republic of the Philippines
MUNICIPALITY OF PANIQUI
Province of Tarlac

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF PANIQUI, TARLAC HELD ON NOVEMBER 15, 2011 AT THE SB SESSION HALL.

- PRESENT: Hon. Genevieve S. Linsao – *Vice Mayor-Presiding Officer*
 Hon. Jayrold Z. Roxas, *member*
 Hon. Christian Alfred F. Cuchapin, *member*
 Hon. Evelyn S. David, *member*
 Hon. Rosauro V. Tayag, *member – Majority Floor Leader*
 Hon. Godofredo G. Tangonan, Jr., - *Minority Floor Leader*
 Hon. Dante P. Belarmino, *member*
 Hon. Gerardo N. Tiangsing, *member*
 Hon. William M. Ibay, Sr., *member*
 Hon. Gerardo R. Chanchico, ABC – *Ex-Officio Member*
 Hon. Jovien Ian U. Lagmay-SK – *Ex-Officio Member*

ABSENT: None

RESOLUTION NO. 130–2011

On motion of Councilor Dante P. Belarmino, unanimously seconded, RESOLVED, to approve and adopt, as it hereby approves and adopts, ordinance updating and supplementing the provisions of the LOCAL REVENUE CODE of the Municipality of Paniqui, Tarlac.

RESOLVED FURTHER, that this resolution be enacted into an ordinance to wit;

ORDINANCE NO. 2011-08

AN ORDINANCE UPDATING AND SUPPLEMENTING THE PROVISIONS OF THE LOCAL REVENUE CODE OF THE MUNICIPALITY OF PANIQUI, TARLAC.

Be it ordained by the Sangguniang Bayan of Paniqui, Province of Tarlac, in session assembled, that:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01 Short Title. This ordinance shall be known as the Local Revenue Code of 2011 of the Municipality of Paniqui, Tarlac.

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 the 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 constructing 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 or Articles.* 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:

1. *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.
2. *Agricultural product* includes the yield of the soil such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, etc. and their by-products; ordinary salt, and all kinds of fish; poultry; livestock and animal products whether in their original form or when preserved in more convenient and marketable foods through the simple processes of freezing, drying, salting, smoking and stripping;
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;
3. *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
4. *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;
5. *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;

6. *Boarding House* includes any house where boarders are accepted for compensation by the week or by the month, and where meals are served to boarders only;
7. *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.
8. *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
9. *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.
10. *Capital* signifies the actual estate, whether in money or property owned by an individual or corporation; it is the fund with which it transacts its business which should be liable to each creditor, and which in case of insolvency passes to a receiver;
11. *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.
12. *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;
13. *Carinderia* refers to any public eating place where food already cooked is served at a price.
14. *Charges* refer to pecuniary liability, as rents or fees against persons or property;
15. *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.
16. *Confiscatory* is that which amounts to undue seizure or forfeiture of private property in favor of the public treasury;
17. *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.
18. *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business; The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
19. *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);
20. *Excessive* means that which is characterized by whatever is notably greater than what is moderate, reasonable, proper, usual, necessary and just;
21. *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;
22. *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;
23. *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);
24. *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine;
25. *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;

26. *Motor vehicle* is any vehicle propelled by any power other than muscular power using the public roads, but excepting roads roller, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozer, graders, forklifts, amphibian trucks and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes;
27. *Municipal Waters* include not only streams, lakes and tidal waters within the municipal, 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 municipal 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;
28. *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
29. *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.
30. *Person* means every physical or moral, real or juridical and legal being, susceptible of rights and obligations or of being the subject of legal relations;
31. *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor;
32. *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.
33. *Real estate dealer* includes any person other than a real estate salesman as hereafter defined, who for another and for a compensation or in the expectation or promise of receiving compensation, (1) sells or offers for sale, buys or offers to buy, lists or solicits for prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interest therein; (2) or negotiable loans on real estate; (3) or leases or offers to lease, or negotiates the sale, purchase or exchange of a lease, or rents or places for rent or collects rents from real estate or improvements, thereon; (4) or shall be employ by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, on commission, or otherwise, to sell real estate or any parts thereof in lots or parcels. "Real estate salesman" means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of a real estate broker. One act of a character embraced within the above definition shall constitute the person performing or attempting to perform the same real estate broker. But the foregoing definitions does not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where such acts are performed in the regular cause of or as an incident to the management of such property; nor shall they apply to any receiver, trustees or as signs in bankruptcy or insolvency, or to any person acting pursuant to the order of any court; nor to a trustee selling under a deed of trust.
34. *Real estate dealer* included any person engaged in the business of buying, selling, leasing, or renting property, as principal and holding himself out as a full or part time dealer in real estate or an owner of property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner of a sub-lessor of property rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Provided, however, that an owner of sugar lands subject to tax under Commonwealth Act Five Hundred and Sixty Seven shall not be considered as a real estate dealer in this definition.
35. *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.
36. *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing;
37. *Repacker of wines or distilled spirits* includes all persons who remove wines or distilled spirits from the original container for repackaging and selling the same at wholesale.
38. *Residents* refer to natural persons who have their habitual residence in the province, municipal, 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, municipal or municipality.

In the absence of such laws, juridical persons are residents of the province, municipal or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

39. *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
40. *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.
41. *Retail dealer of fermented liquor (beer)* includes every person except retail dealers of tuba, basi and tapuy, who for himself or on commission sells or offers for sale fermented liquor in quantities of five liters or less at any one time and not for resale.
42. *Retail leaf tobacco dealer (dinahon)* includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes, or manufactured tobacco; but the term does not include a planter or producer so far as concerned the sale of leaf tobacco of his own tobacco.
43. *Retail liquor dealer* (rum, brandy, whiskey, gin and the likes) includes as every person, except the retail wine dealer, who for himself or on commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities five liters or less at any one time and not for resale.
44. *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
45. *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;
46. *Stall* refers to any allocated space or both in public market where merchandise of any kind is sold or offered for sale.
47. *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;
48. *Unjust* means deficient justice and fairness;
49. *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water;
50. *Wholesale* means a sale where the purchasers buy the commodities for resale, regardless of the quantity of the transaction.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 2A.01 Fundamental Principles. The following fundamental principles shall govern the exercise of the taxing and other revenue-raising powers of the LGU of Paniqui, Tarlac:

- a. Taxation shall be uniform in Paniqui, Tarlac
- b. Taxes, fees, charges and other impositions shall:
 1. Be equitable and based, as far as practicable, on the taxpayer's ability to pay
 2. Be levied and collected only for public purposes;
 3. Not be unjust, excessive, oppressive or confiscatory;
 4. Not be contrary to law, public policy, national economic policy, or in restraint of trade;
- c. The collection of taxes, fees, charges and other impositions shall in no case be left to any private person;
- d. The revenue collected pursuant to the provisions of the Revised Municipal Revenue Code of Paniqui, Tarlac shall be solely to the benefit of and be subject to disposition by the Municipal Government of Paniqui, Tarlac.
- e. The Municipality of Paniqui, Tarlac shall, as far as practicable, evolve a progressive system of taxation.

Section 2A.02 Imposition of Taxes. Every person who establishes, operates, conducts or maintains business/es mentioned and referred to in this Code and this Article within the municipality of Paniqui, Tarlac, shall pay a graduated business tax in the amounts hereafter prescribed. The tax is payable for every distinct establishment where the business activity is conducted. One line of business activity does not exempt by being conducted with some other businesses for which such tax has been paid.

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

<i>Amount of Gross Sales/Receipts for the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
Less than P 10,000.00	P 181.50
P10,000.00 or more but less than P15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,425.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	At a rate not exceeding forty one and twenty five percent (41.25%) 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:

<i>Amount of Gross Sales/Receipts for the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
Less than 1,000.00	19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,430.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,840.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers,

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

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

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding fifty five percent of one percent (55% of 1%) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
P400,000.00 or less	2.2%
More than P400,000.00	1.1%

The rate of two point two percent (2.2%) shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one point one percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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

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

<i>Amount of Gross Sales/Receipts for the Preceding Calendar Year</i>	<i>Amount of Tax per Annum</i>
Less than 5,000.00	30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00

500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,375.00
2,000,000.00 or more	12,375 plus point fifty five percent (55%) of one percent (1%)

Provided, that the tax on gross sales of P2,000,000.00 or more be computed at P12,375 plus point fifty five percent of one percent.

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

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

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

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

(g) On the businesses hereunder enumerated:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, videoke 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, but not limited to the aforementioned;
3. Commission agents;
4. Lessors, dealers, brokers of real estate (land, building, commercial/office/residential spaces);
5. Sellers, dealers, agents, developers of real estates (land, subdivisions, buildings, and other taxable real estate);
6. On travel agencies and travel agents;
7. On boarding houses, pension houses, motels, apartments, apartelles, condominiums and other similar establishments;
8. Subdivision owners/ Private Cemeteries and Memorial Parks;
9. Privately-owned markets;
10. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories, veterinary clinics, and other similar establishments;
11. Operators of Cable Network System;
12. Operators of computer services establishments;
13. General consultancy services;
14. 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 conveyance and necessity or similar franchises;
15. On agribusiness, poultry and piggery farms;
16. On business establishments principally rendering or offering vendor services, such as those mentioned below shall be subject to this tax.
 - a) Accounting services
 - b) Advertising agency

- c) Arrastre services
- d) Assaying Laboratory
- e) Barber shop
- f) Battery charging shop
- g) Beauty shop/Parlor
- h) Belt and buckle shop
- i) Blacksmith
- j) Booking offices or local exchange for films
- k) Breeding of game cocks and other sporting animals belonging to others
- l) Business agents and other independent contractors (juridical or national) not included among those subject to occupation tax under the local tax code and whose activities consist essentially in the sale of all kinds of services for a fee.
- m) Business management services
- n) Carpentry shop
- o) Cinematographic film owner, lessor or distributor
- p) Collecting agency
- q) Commercial or immigration broker
- r) Construction and/or repair of motor vehicles
- s) Contractor (Demolition, filling, salvage, general engineering, general building)
- t) Drafting and architectural services
- u) Dyeing establishment
- v) Employment agencies
- w) Engraving plant
- x) Escort services
- y) Funeral parlor
- z) Furniture repair shop
- aa) Garage
- bb) General engineering
- cc) Gold smith and silver smith
- dd) Hemp-grading and establishments
- ee) House and/or sign painters
- ff) Ice and cold storage
- gg) Janitorial services
- hh) Judo Karate schools
- ii) Key smith
- jj) Knitting shops
- kk) Laundry shops (including dry cleaning establishments, steam laundry or using washing machine)
- ll) Lumber yards
- mm) Massage or therapeutic clinic
- nn) Milliners or matters
- oo) Messengerial services
- pp) Meteography services
- qq) Painting shop
- rr) Parking lot
- ss) Perma-press establishments
- tt) Person/s engaged in installation of water system, gas or electrical light, heat or power
- uu) Sound and light system
- vv) Photographic studio
- ww) Planting establishment
- xx) Plastic lamination, photostatic, white/blue printing
- yy) Private hospital
- zz) Professional services
- aaa) Promotional services
- bbb) Proprietor of bulldozer or other heavy equipment made available to others for consideration
- ccc) Public ferries
- ddd) Public warehouse or bodega
- eee) Purchasing agencies

- fff) Recopying / photocopying / duplicating service shop (typing)
 - ggg) Rental of equipment, furniture, bicycle, skates, tractors and other agricultural implements
 - hhh) Repair services for household appliances, typewriters, computers and other office equipment
 - iii) Roasting of pigs, cows, fowls not sold for retail
 - jjj) Sawmill under contract to saw or cut logs belonging to others
 - kkk) Sculpture shop
 - lll) Services station for washing or greasing motor
 - mmm) Shoe repair shop
 - nnn) Shop for planing, surfacing or re-cutting of lumber
 - ooo) Shop for shearing animals
 - ppp) Slandering or body building saloons including gyms
 - qqq) Stable
 - rrr) Tailor or dress shop including repair shops
 - sss) Tinsmith
 - ttt) Transportation terminals now owned by operators
 - uuu) Upholstery shop
 - vvv) Vaciador shop (grinding stone)
 - www) Vocational schools including driving and computer schools
 - xxx) Vulcanizing shop
 - yyy) Warehousing or forwarding services
 - zzz) Watch repair center or shops
 - aaaa) Other similar service establishments
17. All other similar activities consisting essentially of the sales of services for a fee, not otherwise specified which the Sanggunian concerned may deem proper to tax.

Amount of tax per annum shall be equivalent to two point two percent (2.2%) of amount of gross sales/receipts of the preceding calendar year.

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 point two percent (2.2%) of gross sales or receipt of the preceding calendar year, and provided further that in accordance with the existing policy any business engage in the production, manufacturers, refining distribution or sale of gasoline, and other petroleum products shall not be subject to any local tax.

- (h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding fifty pesos (P 50.00) per peddler annually. Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers' tax herein imposed.

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

- (i) On dealers of “sin” products

Amount of Tax per Annum

Fermented liquor and distilled spirits:

1. Wholesaler dealer in foreign liquor	P	990.00
2. Wholesaler dealer in domestic liquor		550.00
3. Retail dealers in foreign liquor		385.00
4. Retail dealers in domestic liquor		220.00
5. Rental dealer in vino liquor		110.00
6. Retail dealer in fermented liquor		165.00
7. Wholesaler dealer in fermented liquor		550.00
8. Retail dealer in tuba, basi and/or tapuy		77.00

Tobacco Dealers

1. Retail leaf tobacco dealers	66.00
2. Wholesale leaf tobacco dealers	275.00
3. Retail tobacco dealer	110.00
4. Wholesale tobacco dealer	275.00
5. Retail dealers of manufactured tobacco	110.00
6. Wholesale dealers of manufactured tobacco	550.00

Amusement Places

1. Billiard and Pool halls	220.00
2. Night or Day Club	4,400.00
3. Night and Day Club	6,600.00
4. Beerhouses and Gardens	2,200.00
5. Theaters and Cinema houses	1,100.00
plus amusements tax of P.50 per admission payable to the municipal Treasurer within 20 days next following the month to which the tax is due for operators with fixed establishments.	
6. Boxing Stadium	385.00
7. Boxing contest	110.00
each fight plus an amusement tax of P 0.50 plus admission ticket payable to the Municipal Treasurer the next following business day.	
8. Cockpit	5,500.00
Per cockfight – ordinary	33.00
Per cockfight – derby	55.00
9. Circuses, Carnivals and the like	
P 110.00 per day of the first 10 days	
P 22.00 per day thereafter	
10. Public Auditorium – P 110 per day/night plus P 0.50 per admission ticket payable to the Municipal Treasurer the next following business day.	

Amusement Devices

1. Each jukebox machine, VCD, Karaoke	165.00
2. Each machine or apparatus for visual entertainment	110.00
3. Each apparatus for weighing person	
4. Merry go-round, roller coasters, ferries wheel, swing shooting galleries and other similar contrivances.	55.00
For each contrivances of P 27.50 per day for the first 10 days and P 11.00 per day theaters	
5. Billiards and Pool halls per table	500.00

(j) On each unit of boarding houses with accommodation for:	
Less than 10 boarders	55.00
10 to 19 boarders	66.00
20 to 39 boarders	99.00
40 or more boarders	121.00
Lodging houses with accommodation for	
Less than 15 lodgers	660.00
15 to 25 lodgers	990.00
65 to or more lodgers	1,375.00

(k) Tax on advertisements - A tax is imposed on every person that shall display, distribute, maintain signs, signboards, advertisements or any structure of whatever material; or display poster signs or other reading matter, at the rates prescribed hereunder.

a) Billboards and Signboards Advertisements	Amount of Tax per Annum
1. Billboards or signboards and advertisements of business per square meter or fraction thereof	
Single face	33.00
Double face	55.00

2. Billboards or signs for professionals	27.50
3. Billboards sign or advertisements for business and professionals printed on any building or structure or otherwise separated or detached there from	22.00
4. Advertisement by means of placards	22.00
5. Advertisement for business or professions by means of slides in movies payable by owners of movie houses	220.00
	11.00
In addition to the taxes provided above under item (1) to (5) inclusive for the use of electric or neon lights in billboards per square feet or portion thereof	
6. Mass display signs	
From 100 to 250 display signs	330.00
From 251 to 500 display signs	495.00
From 501 to 750 display signs	825.00
From 1001 or more display. Signs	1,650.00
7. Advertisements by means of vehicles balloons, kite, etc.	
Per day or fraction	55.00
Per week or fraction	110.00
Per month or fraction	165.00
8. Advertisements by cloth signs or tarpaulin for every square meter or fraction in excess thereof per days	2.20

Exemption. Signboards, sign or billboards display maintained at places here the profession or business advertised hereby is in whole or in part conducted shall be exempt from the tax imposed in this section.

The tax imposed in this section shall be paid to the Municipal Treasurer before the advertisements, sign, signboards is/are displayed or distributed.

(l) Tax on Hotels	P825.00/quarter	P3,300.00/year
(m) On real estate dealers		

1. Subdivision operators per square meters	P0.55
The computation of the tax on subdivision operators shall be based only to the total area of the remaining lots, titles in the name of the Subdivision operators.	
2. Lessor of real estate based on gross receipt for the preceding the following:	
Less than P 1,000.00	Exempt

(n) On private detective or security agency	330.00
(o) On money Shop/Money (Foreign currencies) changer	3,300.00
(p) On fishpond, fish pen or fish breeding grounds per hectares or fraction thereof	22.00
(q) Tax on private Cemeteries and Memorial Parks:	
1. Less than 2 hectares	1,320.00
2. Less than 3 Hectares	1,430.00
3. Less than 5 hectares	1,650.00

**Article B. Other Taxes on Business
Tax on Mobile Traders**

Section 2B.01 Definition. When used in this Article

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, **using a vehicle**. Subsumed in this definition are **rolling stores**, **portable stores**, and similar arrangements.

Section 2B.02. Imposition of Tax. There is hereby imposed an annual tax at the rate of one percent (1.1%) on the gross receipts of Mobile Traders.

Section 2B.03. Time of Payment. The tax shall be paid upon the issuance of the Mayor's Permit to do business in the municipal/municipality.

Section 2B.04. Administrative Provisions.

(a) The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles

Section 2B.05. Imposition of Tax. There is hereby imposed a tax 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:

	<i>Per Unit (P)</i>
Air-conditioned buses	100.00
Buses without air conditioning	100.00
"Mini" buses	100.00
Jeepneys/AUVs/UV Express	100.00
Taxis	100.00
Tricycle	20.00

Section 2B.06. Time of Payment. The tax shall be paid within the first twenty (20) days of January of each year.

Section 2B.07. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances or the like

For gross receipts of P100,000 and below	P1,000.00 per season
In excess of P100,000.00	Additional tax of point fifty five percent (0.55%)

Tax on Newly-Started Business

Section 2B.08. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article C. Exemptions

Section 2C.01. Exemption. Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Article D. Situs of Tax

Section 2D.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 municipal 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 municipal 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 is 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 and recorded by a branch or sales office or warehouse located in Paniqui, Tarlac shall be taxable herein.

2. In case the principal office is located in Paniqui, Tarlac and there is no branch or sales office or warehouse in the locality, the sales shall be recorded in the principal office and the tax shall accrue to the municipality of Paniqui, Tarlac.

a. If the principal office is located in Paniqui, Tarlac and the factory, project office, plant or plantation is located in another locality, 30% of the sales recorded in the principal office shall be taxable in the municipality.

b. If the factory, project office, plant or plantation is located in Paniqui, Tarlac and the principal office is located in another locality, 70% of the sales recorded in principal office shall be taxable herein. However, this sales allocation referred to in (a) and (b) above shall not be applied to experimental farms.

3. 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 municipal or municipality where the factory is located;

and, Forty percent (40%) to the municipal or municipality where the plantation is located.

4. 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.

(c) Port of Loading - the municipal or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said municipal 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 E. Payment of Business Taxes

Section 2E.01. Payment of Business Taxes.

(a) The taxes imposed under Chapter II 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 Chapter II 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 Chapter II 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 2E.02. Accrual of Tax. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

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

Section 2E.04. Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of tax due and such surcharge is due to be paid at the same time and in the same manner as the tax due.

Section 2E.05. Interest on Unpaid Taxes. In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, fees and charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount paid or portion thereof exceed thirty six (36) months.

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

Section 2E.06. 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 therefore 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 Fifty Pesos (P50.00).
- (g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

(h) *Retirement of Business.*

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

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

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

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to 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 therefore.
- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.

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

- (j) *Penalty.* A person or entity that violates the provision/s of this Article shall be punished by a fine of not exceeding one thousand pesos (P1,000.00) imprisonment for six months or both at the discretion of the Court.

Article F. Presumptive Income Level

Section 2F.01. Presumptive Income Level (PIL). 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. The PIL technique makes use of easily verifiable indicators as means for determining gross sales is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation. Indicators, which will depend on the nature of the business and are easy to quantify, verifiable and common for the business, can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others.

Section 2F.02. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III. PERMIT AND OTHER REGULATORY FEES

Article A. Mayor’s Permit on Business

Section 3A.01. Definition of Terms.

1. Persons – All natural or juridical persons, which include but not limited to corporation, partnership or any other organization or association.
2. Business Activity – Shall refer to any activity that would produce, transfer, distribute, utilize, sell, lease, or the like, all kinds of goods and services; it would include but is not limited to construction, lending, banking and financial institutions, operation of hospitals, clinics, laboratory facilities, law offices, pawn shops, supermarkets and groceries, stores, restaurants, fastfoods, funeral parlors, gasoline stations, real estate firms, heavy equipment operators, drug stores, telecommunications and others.

Section 3A.02. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. All persons are required to obtain a Mayor’s Permit for the privilege of conducting business or any undertaking within the municipality.

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

All businesses whose tax is based on gross receipts for the preceding calendar year shall be required to obtain a Mayor’s Permit based on the following:

<i>Gross Sales or Receipt for Preceding Year</i>	<i>Mayor’s Permit Fee</i>
Less than P 50,000.00	100.00
Over 50,000.00 to 100,000.00	150.00
Over 100,000.00 to 200,000.00	250.00
Over 200,000.00 to 300,000.00	500.00
Over 300,000.00 to 500,000.00	700.00
Over 500,000.00 to 1,000,000.00	1,000.00
Over 1,00,000.00 to 3,000,000.00	1,500.00
Over 3,00,000.00 to 5,000,000.00	2,000.00
Over 5,00,000.00 to 10,000,000.00	2,500.00
Over 10,000,000.00	3,000.00

Section 3A.03. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3A.04. Special Mayor’s Permit. A Special Mayor’s Permit shall be issued for religious, civic and social organizations, club fraternities, etc. holding bingo, social benefit dances, shows, programs, exhibitions, contests, etc. the proceeds of which shall inure or benefit welfare organizations shall not in any manner violate any existing ordinance, rules or regulations, especially regarding pedestrian and traffic hazards, and provided that a permit from the DSWD is first secured authorizing them to hold such projects and the proceeds shall be used solely for religious and civic purposes. A fee of P500.00 shall be charged for the issuance of a Special Mayor’s Permit.

Section 3A.05. Exemptions.

1. Activities, the beneficiary of which is exempt from the payment of the tax or fees.

2. The manufacturing and/or exportation of products duly registered under RA 6938 otherwise known as the Cooperative Code of the Philippines shall be exempt from the fee. However, before any claim for exemption, the person/entity must present proof to the Office of the Municipal Mayor that the business is duly registered with RA 6938.

Section 3A.06. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly-started business
 - a. Location sketch of the new business
 - b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
 - c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
 - d. A certificate attesting to the tax exemption if the business is exempt
 - e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
 - f. Tax clearance showing that the applicant has paid his tax obligations to the municipality
 - g. Barangay clearance/proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
 - h. 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
 - i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
 - j. Community Tax Certificate
 - k. Contract of Lease, if leasing
2. For renewal of existing business permits
 - a. Previous year's Mayor's permit
 - b. Copies of the annual or quarterly tax payments
 - c. Copies of all receipts showing payment of all regulatory fees as provided for in this Code
 - d. Certificate of tax exemption from local taxes or fees, if exempt
 - e. Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
 - f. BIR Registration Certificate
 - g. Barangay Clearance
 - h. Declaration of previous year's gross sales/receipts

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

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

A Mayor's Permit shall not be issued to:

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

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

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos (P 200.00).

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

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

(f) **Revocation of Permit.** The Mayor's Permit may be revoked based on any of the following grounds:

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions;
2. When the person refuses to pay an indebtedness or liability to the municipality;
3. When the person abuses his privilege to do business to the injury of the public moral or peace;
4. When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute;
5. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the Sangguniang Bayan.

Section 3A.07. Rules and Regulations on Certain Establishments.

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias, ambulant food vendors or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.

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

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

Article B. Fees for Sealing and Licensing of Weights and Measures

Section 3B.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 3B.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 3B.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 (P)</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	50.00
Measure over one (1) meter	100.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	50.00
Over ten (10) liters	100.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	50.00
With capacity of more than 30 kg But not more than 300 kg.	75.00
With capacity of more than 300 kg. but not more than 3,000 kg.	100.00
With capacity of more than 3,000 kg.	150.00
(d) For sealing apothecary balances of precision	20.00
(e) For sealing scale or balance with complete set of weights	100.00
For each scale or balances or other balances with complete set of weights for use therewith	10.00
For each extra weight	
(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 P30.00 for each instrument shall be collected.	

Section 3B.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 3B.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 3B.06. Exemptions.

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

Section 3B.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 3B.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

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

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

Section 3B.09. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. Building Permit

Section 3C.01. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to NBCDO Memorandum Circular No. 1, Series of 2004 dated November 16, 2004, of the Department of Public Works and Highways.

A. Bases of Assessment:

- 1. Type of occupancy or use of building
- 2. Cost of construction
- 3. Floor area
- 4. Height

B. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

LOCATION	GROUP		
All Cities and	A, B, C, D, E, G, H, I	F	J
Municipalities	P 10,000	P 8,000	P 6,000

C. Construction/addition/renovation/alteration of buildings/structures under Group/s and Subdivisions shall be assessed as follows:

a. Division A-1

Area in sq. meters	Fee per sq. meter (P)
I. Original complete construction up to 20.00 sq.meters	2.00
II. Additional/renovation/alteration up to 20.00 sq.meters regardless of floor area of original construction	2.40
III. Above 20.00 sq.meters to 50.00 sq.meters	3.40
IV. Above 50.00 sq.meters to 100.00 sq.meters	4.80
V. Above 100.00 sq.meters to 150 sq.meters	6.00
VI. Above 150.00 sq.meters	7.20

b. Division A-2

Area in sq. meters	Fee per sq. meter (P)
I. Original complete construction up to 20.00 sq.meters	3.00
II. Additional/renovation/alteration up to 20.00 sq.meters regardless of floor area of original construction	3.40
III. Above 20.00 sq.meters to 50.00 sq.meters	5.20
IV. Above 50.00 sq.meters to 100.00 sq.meters	8.00
V. Above 150.00 sq.meters	8.40

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

Area in sq. meters	Fee per sq. meter (P)
I. Up to 500	23.00
II. Above 500 to 600	22.00
III. Above 600 to 700	20.50
IV. Above 700 to 800	19.50
V. Above 800 to 900	18.00
VI. Above 900 to 1,000	17.00
VII. Above 1,000 to 1,500	16.00
VIII. Above 1,500 to 2,000	15.00
IX. . Above 2,000 to 3,000	14.00
X. Above 3,000	12.00

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

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

Area in sq. meters	Fee per sq. meter (P)
I. Up to 500	12.00
II. Above 500 to 600	11.00
III. Above 600 to 700	10.20
XI. Above 700 to 800	9.60
XII. Above 800 to 900	9.00
XIII. Above 900 to 1,000	8.40
XIV. Above 1,000 to 1,500	7.20
XV. Above 1,500 to 2,000	6.60
XVI. Above 2,000 to 3,000	6.00
XVII. Above 3,000	5.00

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

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

D. Electrical Fees

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

a. Total connected Load (kVA)

	Fee (P)
I. 5 kVA or less	200.00
II. Over 5kVA to 50 Kva.	200.00 + P 20.00/kVA
III. Over 50 kVA to 300 kVA	3,600.00 + 5.00/kVA
IV. Over 300 kVA to 1,500 kVA	1,100.00 + 10.00/kVA
V. Over 1,500 kVA to 6,000 kVA	9,600.00 + 2.50/kVA
VI. Over 6,000 Kva	20,850.00 + 1.25/kVA

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

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

	Fee (P)
I. 5 kVA or less	40.00
II. Over 5kVA to 50 Kva.	40.00 + P 4.00/kVA
III. Over 50 kVA to 300 kVA	200.00 + 2.00/kVA
IV. Over 300 kVA to 1,500 kVA	720.00 + 1.00/kVA
V. Over 1,500 kVA to 6,000 kVA	1,920.00 + 0.50/kVA
VI. Over 6,000 kVA	4,170.00 + 0.25/kVA

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

c. Pole/Attachment Location Plan Permit

		Fees (P)
I.	Power Supply Pole Location	30.00/pole
II.	Guying Attachment	30.00/attachment

This applies to designs/installations within the premises.

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

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

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections a. d. of this code.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

E. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

	Fees (P)
I. Refrigeration (cold storage), per ton or fraction thereof	40.00
II. Ice Plants, per ton or fraction thereof	60.00
III. Packaged/Centralized Air Conditioning Systems: Up to 100 tons, per ton	90.00
IV. Every ton or fraction thereof above 100 tons	40.00
V. Window type air conditioners, per unit	60.00
VI. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	40.00
VII. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.	

For evaluation purposes:

For Commercial/Industrial Refrigeration without ice making (refer to a.i):

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

For Ice Making (refer to a.ii.):

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

For Air Conditioning (refer to a.iii.):

- 0.90 kW per ton, for compressors 1.2 to 50 tons capacity.
- 0.80 kW per ton, for above 5 up to 50 tons capacity.
- 0.70 kW per ton, for compressors above 50 tons capacity.

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

I. Escalator and moving walk, per kW or fraction thereof	10.00
II. Escalator and moving walks up to 20.00 lineal meters or fraction thereof	20.00

III. Every lineal meter or fraction thereof in excess of 20.00 lineal meters	10.00
IV. Funicular, per kW or fraction thereof	200.00
(a) Per lineal meter travel	20.00
V. Cable car, per kW or fraction thereof	40.00
(a) Per lineal meter travel	5.00
c. Elevators, per unit	
I. Motor driven dumbwaiters	600.00
II. Construction elevators for material	2,000.00
III. Passenger elevators	5,000.00
IV. Freight elevators	5,000.00
V. Car elevators	5,000.00
d. Boilers, per kW:	
I. Up to 7.5 kW	500.00
II. Above 7.5 kW to 22 kW	700.00
III. Above 22 kW to 37 kW	900.00
IV. Above 37 kW to 52 kW	1,200.00
V. Above 52 kW to 67 kW	1,400.00
VI. Above 67 kW to 74 kW	1,600.00
VII. Every kW or fraction thereof above 74 kW	5.00
NOTE:	
(a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.	
(b) Steam from this boiler used to propel any prime-mover is exempted from fees.	
(c) Steam engines/turbines/etc. Propelled from geothermal source will use the same schedule of fees above.	
e. Pressurized water heaters, per unit	200.00
f. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof	60.00
g. Automatic fire sprinkler system, per sprinkler head	4.00
h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:	
I. Every kW up to 50 kW	25.00
II. Above 50 kW up to 100 kW	20.00
III. Every kW above 100 kW	3.00
i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial gases, per outlet	20.00
j. Gas Meter, per unit	100.00
k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher	4.00
l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, no registered with the LTO, per kW:	
a. Up to 50kW	10.00
b. Above 50 kW to 100 kW	12.00
c. Every above 100 kW or fraction thereof	3.00
m. Pressure Vessels, per cu. Meter or fraction thereof	60.00

n. Other Machinery/Equipment for Commercial/ Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof	60.00
o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meter or fraction thereof	10.00
p. Weighing Scale Structure, per ton or fraction thereof	50.00

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

F. Plumbing Fees

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, j two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".	
b. Every fixture in excess of one unit:	
I. Each water closet	7.00
II. Each floor drain	3.00
III. Each sink	3.00
IV. Each lavatory	7.00
V. Each faucet	2.00
VI. Each shower head	2.00
c. Special Plumbing Fixtures:	
I. Each slop sink	7.00
II. Each urinal	4.00
III. Each bath tub	7.00
IV. Each grease trap	7.00
V. Each garage trap	7.00
VI. Each bidet	4.00
VII. Each dental cuspidor	4.00
VIII. Each gas-fired water heater	4.00
IX. Each drinking fountain	2.00
X. Each bar or soda fountain sink	4.00
XI. Each laundry sink	4.00
XII. Each laboratory sink	4.00
XIII. Each fixed-type sterilizer	2.00
d. Each water meter	2.00
I. 12 to 25 mm	8.00
II. Above 25 mm	10.00
e. Construction of septic tank, applicable in all Groups	
I. Up to 5.00 cu. Meters of digestion chamber	24.00
II. Every cu. Meter or fraction thereof	
In excess of 5.00 cu. Meters	7.00

G. Electronics Fees

a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications (per port)	2.40
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b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location(per location)	1,000.00
c. Automated teller machines, ticketing vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoor (per unit)	10.00
d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, router, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected (per outlet)	2.40
e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics, fire alarm (including early-detection systems, smoke detectors, etc.), sound reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected (per termination)	2.40
f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording audio/video reproduction/simulation and similar activities (per location)	1,000.00
g. Antenna towers/masts or other structures for installation of any electronic and/or communications (per structure)	1,000.00
h. Electronic or electronically-controlled indoor and outdoor signage and display systems, including TV monitors, multi-media signs, etc (per unit)	50.00
I. Poles and attachment:	
I. Per Pole (to be paid by pole owner)	20.00
II. Per attachment (to be paid by any entity who attaches to the pole of others)	20.00
j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above (per unit)	50.00

H. Accessories of the Building/Structure Fees

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections a. to d. of this section).		
b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P 0.25) per cu. Meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.		
c. Bank and Records Vaults with interior volume up to 20.00 cu. meters		20.00
I. In excess of 20.00 cu. Meters		8.00
d. Swimming Pools, per cu. Meter or fraction thereof:		
I. GROUP A Residential		3.00
II. Commercial/Industrial GROUPS B, E, F, G		36.00
III. Social/Recreational/Institutional GROUPS C, D, H, I		24.00
IV. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.		
V. Swimming pool shower rooms/locker rooms:		
(a) Per unit or fraction thereof		60.00
(b) Residential GROUP A		6.00
(c) GROUP B, E, F, G		18.00
(d) GROUP C, D, H		12.00
e. Construction of firewalls separate from the building:		
I. Per sq. meter or fraction thereof		3.00
II. Provided, that the minimum fee shall be		48.00
f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:		
Use or Character of Occupancy	Self- Supporting (P)	Trilon(Guyed) (P)
I. Single detached dwelling units	500.00	150.00
II. Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
III. Educational/Recreational/Institutional (Groups C, D, H, I) up to 10.00 meters in height	1,800.00	120.00
(a) Every meter or fraction thereof excess of 10.00 meters	120.00	12.00
g. Storage Silos, up to 10.00 meters in height		2,400.00
I. Every meter or fraction thereof in excess of 10.00 meters		150.00
II. Silos with platforms or floor shall be charged an additional fee in accordance with letter e of this article		
h. Construction of Smokestacks and Chimneys for Commercial/industrial Use Groups B, E, F, and G:		
I. Smokestacks, up to 10.00 meters in height, measured from the base		240.00
(a) Every meter or fraction thereof in excess of 10.00 meters		12.00
II. Chimney up to 10.00 meters in height, measured from the base		48.00
(a) Every meter or fraction thereof in excess of 10.00 meters		2.00
I. Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas		48.00

j. Construction of Industrial Kiln/Furnance, per cu. Meter or fraction thereof of volume	12.00
k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. Meters	12.00
I. Every cu. Meter or fraction thereof in excess of 2.00 cu. Meters	12.00
II. For all other than Groups A and B up to 10.00 cu. Meters	480.00
(a) Every cu. Meter or fraction thereof in excess of 10.00 cu. Meters	24.00
l. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. Meter of volume	7.00
m. Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:	
I. Above ground, up to 10.00 cu. Meters	480.00
Every cu. Meter or fraction thereof in excess of 10.00 cu. Meters	480.00
II. Underground, up to 20.00 cu. Meters	540.00
Every cu. Meter or fraction thereof in excess of 20.00 cu. Meters	24.00
n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	
I. Underground per cu. Meter or fraction thereof of excavation	3.00
II. Saddle or trestle mounted horizontal tanks, per cu. Meter or fraction thereof of volume of tank	3.00
III. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. Above.	
o. Booths Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:	
I. Construction of permanent type	10.00
II. Construction of temporary type	5.00
III. Inspection of knock-down temporary type, per unit	24.00
p. Construction of buildings and other accessory structures within cemeteries and memorial parks:	
I. Tombs, per sq. meter of covered ground areas	5.00
II. Semi-enclosed mausoleums whether canopied or not per sq. meter of built-up area.	5.00
III. Totally enclosed mausoleums, per sq. meter of floor area	12.00
IV. Totally enclosed mausoleums, per sq. meter of floor area	5.00
V. Columbarium, per sq. meter	18.00

I. Accessory Fees

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters	24.00
I. Every meter or fraction thereof in excess of 10.00 meters	2.40
b. Ground Preparation and Excavation Fee	
I. While the application for Building Permit is still being processed, the Building Official may issue ground preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.	
(a) Inspection and Verification Fee.	200.00
(b) Per cu. Meters of excavation	3.00
(c) Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00

(d) Per cu. Meter excavation for foundation with basement	4.00	
(e) Excavation other than foundation or basement, per cu. Meter	3.00	
(f) Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq meter or fraction thereof of footing or foundation encroachment	250.00	
c. Fencing Fees:		
I. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	250.00	
II. In excess of 1.80 meters in height, per lineal meter or fraction thereof	4.00	
III. Made of indigenous materials, barbed, chicken or hog wires, per linear meter	2.40	
d. Construction of Pavements, up to 20.00 sq. meters	24.00	
e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like	3.00	
f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month	240.00	
I. Every sq. meter or fraction thereof in excess of 20.00 sq. meters	12.00	
g. Erection of Scaffoldings Occupying Public Areas, per calendar month.		
I. Up to 10.00 meters in length	150.00	
II. Every lineal meter or fraction thereof in excess of 10.00 meters	12.00	
h. Sign Fees:		
I. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area	120.00	
(a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters	24.00	
II. Installation Fees, per sq. meter or fraction thereof of display surface:		
Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24	36
Others	15	24
Painted-on	9.6	18
III. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:		
Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P124.00	P 46.00, min. fee shall be P200.00
Illuminated	P18.00, min. fee shall be P72.00	P 38.00, min. fee shall be P150.00
Others	P12.00, min. fee shall be P40.00	P 20.00, min fee shall be P110.00
Painted-on	P 8.00, min. fee shall be P 30.00	P 12.00, min. fee shall be P100.00
I. Repairs Fees;		
I. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups		5.00

II. Alteration/renovation/improvement on horizontal dimensions of buildings/structures such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups	5.00
III. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with the same or new substitute and labor)	
j. Raising of Buildings/Structures Fees:	
I. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.	
II. The fees to be charged shall be as prescribed under Sections 3.a. To 3.e. of this schedule, whichever Group applies.	
k. Demolition/Moving of Buildings/Structures Fees, per sq. meter of area or dimensions involved:	
I. Buildings in all Groups per sq. meter floor area	3.00
II. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences	4.00
III. Structures up to 10.00 meters in height	800.00
(a) Every meter or portion thereof in excess of 10.00 meters	50.00
IV. Appendage of up to 3.00 cu. meter/unit	50.00
(a) Every cu. Meter or portion thereof in excess of 3.00 cu. Meters	50.00
V. Moving Fee, per sq. meter of area of building/ structure to be moved	3.00
J. Certificates of use or Occupancy (Table II.G.1. For fixed costing)	
a. Division A-1 and A-2 Buildings:	
I. Costing up to P 150,000.00	100.00
II. Costing more than P 150,000.00 up to P 400,000.00	200.00
III. Costing more than P 400,000.00 up to P 850,000.00	400.00
IV. Costing more than P 850,000.00 up to P 1,200,000.00	800.00
V. Every million or portion thereof in excess of P 1,200,000.00	800.00
b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:	
I. Costing up to P150,000.00	200.00
II. Costing more than P 150,000.00 up to P400,000.00	200.00
III. Costing more than P400,000.00 up to P 850,000.00	800.00
IV. Costing more than P 850,000.00 up to P 1,200,000.00	1,000.00
V. Every million or portion thereof in excess of P 1,200,000.00	1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:	
I. Costing up to P 150,000.00	1,500.00
II. Costing more than P 150,000.00 up to P400,000.00	250.00
III. Costing more than P400,000.00 up to P 850,000.00	600.00
IV. Costing more than P 850,000.00 up to P 1,200,000.00	900.00
V. Every million or portion thereof in excess of P 1,200,000.00	900.00

d. Division J-I Buildings/structures:	
I. With floor area up to 20.00 sq. meters	50.00
II. With floor area above 20.00 sq meters up to 500.00 sq. meters	240.00
III. With floor area above 20.00 sq meters up to 500.00 sq. meters	360.00
IV. With floor area above 20.00 sq meters up to 500.00 sq. meters	480.00
V. With floor area above 20.00 sq meters up to 500.00 sq. meters	200.00
With floor area up to 20.00 sq. meters	2,400.00
e. Division J-2 Structures:	
I. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
II. Aviaries, aquariums, zoo structures and the like: same rate as for Section 10.d. Above.	
III. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of height from the ground	800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	50.00
f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected	5.00

K. Annual Inspection Fees

a. Divisions A-1 and A-2:	
I. Single detached dwelling units and duplexes are not subject to annual inspections.	
II. If the owner request inspections, the fee for each of the services enumerated below is	120.00
Land Use Conformity	
Architectural Presentability	
Structural Stability	
Sanitary and Health Requirements	
Fire-Resistive Requirements	
b. Divisions B-1/D-1, 2 3/E-1, 2 3/F-1/G-1, 2 , 3 4, 5/H-1, 2 ,3 ,4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:	
I. Appendage of up to 3.00 cu. meter/unit	150.00
II. Floor area to 100.00 sq. meters	120.00
III. Above 100.00 sq. meters up to 200.00 sq. meters	240.00
IV. Above 200.00 sq. meters up to 350.00 sq. meters	80.00
V. Above three hundred 350.00 sq. meters Up to 500.00 sq. meters	720.00
VI. Above 500.00 sq. meters up to 750.00 sq. meters	960.00
VII. Above 750.00 sq. meters up to 1,000.00 sq. meters	1,200.00
VIII. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters	1,200.00

c. Divisions C-1, 2, Amusement Houses, Gymnasia and the like:	
I. First class cinematographs or theaters	1,200.00
II. Second class cinematographs or theaters	720.00
III. Third class cinematographs or theaters	520.00
IV. Grandstands/Bleachers, Gymnasia and the like	720.00
d. Annual plumbing inspection fees, each plumbing unit.	60.00
e. Electrical Inspection Fees:	
I. A onetime electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.	
II. Annual Inspection Fees are the same as in Section 4.e.	
f. Annual Mechanic Inspection Fees:	
I. Refrigeration and Ice Plant, per ton:	
(a) Up to 100 tons capacity	25.00
(b) Above 100 tons up to 150 tons	20.00
© Above 150 tons up to 300 tons	15.00
(d) Above 300 tons up to 500 tons	10.00
(e) Every ton or fraction thereof above 500 tons	5.00
II. Air Conditioning Systems:	
Window type air conditioners, per unit	40.00
III. Packaged or centralized air conditioning systems:	
(a) First 100 tons, per ton	25.00
(b) Above 100 tons, up to 150 tons per ton	20.00
(c) Every ton or fraction thereof above 500 tons	8.00
IV. Mechanical Ventilation, per unit, per kW:	
(a) Up to 1 kW	10.00
(b) Above 1 kW to 7.5 kW	50.00
(c) Every kW above 7.5 kW	20.00
V. Escalators and Moving Walks; Funiculars and the like:	
(a) Escalators and Moving Walks, per unit	120.00
(b) Funiculars, per kW or fraction thereof	50.00
(c) Per lineal meter or fraction thereof	10.00
(d) Cable Car, per kW or fraction thereof of travel	25.00
(e) Per lineal meter or travel	2.00
VI. Elevators, per unit:	
(a) Passenger elevators	500.00
(b) Freight elevators	400.00
(c) Motor driven dumbwaiters	50.00
(d) Construction elevators or materials	400.00
(e) Car elevators	500.00
(f) Every landing above first five (5) landings for all the above elevators	50.00
VII. Boilers, per unit:	
(a) Up to 7.5 kW	400.00
(b) 7.5 kW up to 22 kW	550.00
(c) 22 kW up to 37 kW	600.00
(d) 37 kW up to 52 kW	650.00
(e) 52 kW up to 67 kW	800.00
(f) 67 kW up to 74 kW	900.00
(g) Every kW or fraction thereof above 74 kW	4.00
VIII. Pressurized Water Heaters, per unit	120.00
IX. Automatic Fire Extinguishers, per sprinkler head	2.00
X. Water, Sump and Sewage pumps for buildings/structures for commercial/ industrial purposes, per kW:	
(a) Up to 5 kW	55.00
(b) Above 5 kW to 10 kW	90.00
(c) Every kW or fraction thereof above 10 kW	2.00

XI. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
(a) Per kW, up to 50 kW	15.00
(b) Above 50 kW up to 100 kW	10.00
(c) Every kW or fraction thereof above 100 kW	2.40
XII. Compressed air, vacuum, commercial/institutional/industrial gases/ per outlet	10.00
XIII. Power piping for gas/steam/etc. per lineal meter or fraction thereof or per cu. Meter or fraction thereof, whichever is higher	2.00
XIV. Other internal combustion engines, including cranes, forklifts, loaders, mixers, compressors and the like,	
(a) Per unit, up to 10 kW	100.00
(b) Every kW above 10 kW	3.00
XV. Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:	
(a) Up to ½ kW	8.00
(b) Above ½ kW up to 1 kW	23.00
(c) Above 1 kW up to 3 kW	39.00
(d) Above 3 kW up to 5 kW	55.00
(e) Above 5 kW up to 10 kW	80.00
(f) Every kW above 10 kW or fraction thereof	4.00
XVI. Pressure vessels, per cu. Meter or fraction thereof	40.00
XVII. Pneumatic tubes, conveyors, monorails for materials handling, per lineal meter or fraction thereof	2.40
XVIII. Weighing scale structure, per ton or fraction thereof	30.00
XIX. Testing/Calibration of pressure gauge, per unit	24.00
(a) Each gas meter, tested, proved and sealed, per gas meter	30.00
XX. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	30.00

g. Annual electronics inspection fees shall be the same as the fees in Section 7. of this Schedule.

L. Certifications:

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

NOTE: The specifications of the Gas Meter shall be:

- Manufacturer.....
- Serial Number.....
- Gas Type.....
- Meter Classification/Model.....
- Maximum Allowable Operating Pressure-psi (kPa).....
- Hub Size-mm (inch).....
- Capacity- m3/hr. (ft3/hr.).....

12. Payment of Fees:

All fees mentioned in this Rule shall be paid to the Municipal Treasurer before the issuance of the building permit.

Section 3C.01. Penalty.

1. Imposition of Administrative Fines

- a. *Fines not exceeding ten thousand pesos (P10,000.00) are imposed for the following cases, subject to the terms and procedures as hereunder provided:*
 - i. Erecting, constructing, altering repairing, moving, converting, installing or demolishing a private or public building/structure if without building/demolition permit.
 - ii. Making alteration, addition, conversion or repair in any building/structure/ appurtenances thereto constructed or installed before the adoption of the code, whether public or private, without a permit.
 - iii. Unauthorized change, modification or alteration during the construction in the duly submitted plans and specifications on which the building permit is based.
 - iv. Non – compliance with the work stoppage order or notice and / or orders to effect necessary correction in plans and specifications found defective.
 - v. Non- compliance with order to demolish building/structure declared to be nuisance, ruinous or dangerous.
 - vi. Use or occupancy of a building structure without Certificate of Occupancy/Use even if constructed under a valid building permit.
 - vii. Change in the existing use or occupancy classification of a building/structure or portion thereof without the corresponding Certificates of Change of Use.
 - viii. Failure to post or display the certificate of occupancy/use/operation in a conspicuous place on the premises of the building/structure/appurtenances.
 - ix. Change in the type of construction of any building/structure without an amendatory permit.
- b. *In addition to the imposed penalty, the owner shall correct/remove his violations of the provisions of the Code.*

2. Determination of Amount of Fines

- a. *In the determination of the amount of fines to be imposed, violations shall be classified as follows:*
 - i. Light Violations
 - a.) Failure to the post Certificate of Occupancy Use/Operation.
 - b.) Failure to Post Building permit construction information sign.
 - c.) Failure to provide or install appropriate safety measures for the protection of workers, inspectors, visitors, immediate neighbors and pedestrians.
 - ii. Less Grave Violations
 - a.) Non- compliance w/ the work stoppage order for the alteration/ conversion/repair without permit.
 - b.) Use or occupancy of building structure w/out appropriate Certificate of Occupancy/use/Operation.
 - iii. Grave Violations
 - a.) Unauthorized change, modification or alteration during construction in the duly submitted plans and specifications on which the building permit is based.
 - b.) Unauthorized change in type of construction from more fire – resistive to less fire-resistive.
 - c.) Non – compliance with order to abate or demolish.
 - d. Non – compliance with work stoppage order for construction/demolition without permit.

- e.) Change in the existing use or occupancy w/out Certificate of Change of Occupancy/Use/Operation.
- f.) Excavation left open without any work being done in the site for more than one hundred twenty (120) days.

b. Amount of Fines

The following amount of fines for violations of the Code and this IRR is hereby prescribed.

Light Violation	-	P 5,000.00
Less Grave Violations	-	P 8,000.00
Grave Violations	-	P 10,000.00

c. Penalty

- i. Without prejudice to the provisions of the preceding Sections, the Building Official is hereby also authorized to impose a penalty or sub charge in the following cases in such amount and in the manner as hereunder fixed and determined:

For constructing, installing, repairing, altering or causing any change in the occupancy/use of any building/structure or part thereof or appurtenances thereto without any permit, there shall be imposed a sub charge of 100% of the building fees; Provided, that when the work in the building/structure is started pending surcharge shall be according to the following:

Excavation for foundation	10% of the building permit fees
Construction of foundation (including pile driving and laying of reinforcing bars	25% of the building permit fees
Construction of superstructure up to 2.00 meters above established grade	50% of the building permit fees
Construction of superstructure above 2.00 meters	100% of the building permit fees

- 3. *For failure to pay the annual inspection fee within thirty (30) days from the prescribed date, a surcharge of 25% of the inspection fee shall be imposed.*

Article D. Bidders Fee

- 1. Bidding fee in an amount specified in the schedule indicated here shall be collected from any bidder based on the Approved Budget for the Contract (ABC)

<u>Approved Budget for the Contract (P)</u>	<u>Bidders Fee</u>
400,000.00 and below	1,000.00
400,000.00 to 700,000.00	1,500.00
700,000.00 to 1,500,000.00	2,000.00
1,500,001.00 to 3,500,000.00	3,000.00
Over 3,500,000.00	4,000.00

- 2. Bid Documents. Cost of bid documents shall be based on actual number of pages and cost of tender documents.

Article E – Market Fees

Section 3E.01 – Definition of Terms

- a. 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.
- b. Market premises refers to any open space in the market compound: part of the market lots consisting to bare ground not covered by market buildings, usually occupied by transient vendors especially during market days.
- c. Privilege Fee – is a fee to be imposed to a stall holder or awardee of a stall to finance the construction of stall under the build transfer scheme.
- d. Stalls refer to any allotted space or booth in the public market, where merchandise of any kind is sold or offered for sale.
- e. Market Section refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.

For the purpose of this Article, the public market of Paniqui shall be divided into the following sections:

- A. Wet Section
 - 1. Fish Section – Fresh fish, clams, oysters, lobsters, shrimps, seaweed, and seafood or marine products, fresh water or fish pond products
 - 2. Meat Section – Fresh meat from cow, carabao, horse, goat, sheep, swine and fowls
- B. Dry Goods Section – All kinds of textiles, ready to made dresses and apparels, toiletries, novelties, shoes, laces, kitchen wares, handbags, bags, school and office supplies.

Grocery and Sari-sari store section – All kinds of cakes, butter, cheese, confectionaries, candies, canned or bottled foods, beverages, softdrinks, flour, rice, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, eggs, toilet articles, sausage, corn mongo, and other household or food products, including firewood and charcoal.
- C. Vegetable and Fruit Section– All kinds of vegetables, fruits and root crops.
- D. Eateries and Food Section – All kinds of cooked food, including refreshment and cakes.
- E. Poultry products Section – Chicken, ducks, birds, duckling or piglets.

The numbering, or other forms of identifying the market section shall be the responsibility of the Municipal Treasurer.

Section 3E.02 - Imposition of Fees. There shall be collected the following market fees and charges, as:

- A. Rental charges on stalls, booths, and/or spaces within the market building:
 - I. Coke stall P 300.00/stall per month with graduated increase at 10% per year based on P300.00 base
 - II. Inside the old Public Market
 - Dry goods, Variety, etc. P 600.00/ stall per month with graduated increase at 10% per year based on P600.00 base
 - III. Wet Section
 - meat, fish, chicken section P 600.00/stall per month with graduated increase at 10% per year based on P600.00 base
 - IV. Paniqui Commercial Arcade, New Carinderia & Vegetable Section
 - 1. Front (along Burgos St. / Luna St) P3,000.00
 - 2. Side (along Gomez St) P2,700.00
 - 3. Alley/Back and along Luna St. P2,400.00
 - 4. Quadrangle – 6.33 sq.m P 950.00
 - 5. Quadrangle – 5.00 sq.m P 750.00
 - V. A cash ticket fee shall be charged to vehicles bringing commodities in the public market for sale, based on the following:
 - 1. Per truck P 100.00
 - 2. Per pick-up P 75.00
 - 3. Per Jeep/Trailer P 50.00

Supplier or distributors of goods, commodities or general merchandise of permanent occupants of market stalls, booths, tiendas or other space as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stocks, shall not be considered as transient vendors required to pay the market entrance fees herein authorized.

Section 3E.03. Time of Payment – the entrance fees imposed in this Article shall be paid in advance before any person can sell any commodity or merchandise within the premises of the public market.

Rentals of fixed stalls, booths and tiendas shall be fixed by the month and to be paid on or before the end of the current month; provided, that in the case of new lease, the rental shall be paid before the occupancy to the market stall.

Section 3E.04. Surcharge of Late Payment

- a. The lessee of a stall, tiendas or booth who fails to pay the monthly rental fee shall pay a surcharge of twenty five percent (25%) of the total rent due plus two percent (2%) surcharge: provided. That, failure to pay the rental fee for two (2) consecutive months shall cause automatic cancellation of contract of lease of stall. The stall shall be declared vacant to adjudication.
- b. Any person occupying or using space in the market premises without having paid the fee imposed in this article shall pay thrice the regular rate for the space to occupy.
- c. Any person occupying more space than what is duly leased to him shall pay twice the regular rate for such extra space.

Section 3E.05. Administrative Provision. For the proper implementation of this Article, the following provisions are hereby provided.

- a. The Municipal Treasurer shall exercise direct, and immediate supervision, administration and control over the public market, and the personnel thereof, including those duties concern, the maintenance and upkeep of the market and market premises.

He shall not allow the peddling or sale of foodstuff which easily deteriorate, like fish and meal, outside the public market and its premises.

- b. Upon payment of entrance fee, cash tickets shall be issued to the vendor buying the same and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which the purchaser is assigned. If the disposes his merchandise by wholesale to another vendor, the latter shall obtain another each ticket if he desire to sell the merchandize in the market premises regardless whether he would also occupy the space assigned to the vendor from whom he bought the merchandize.

In the payment of rental fees, a receipt shall be issued by the Municipal Treasurer or his duly authorized representative as evidence of payment.

- c. No market stall/booth shall be used as bodega as this constitutes as a violation of the agreement entered into with the municipality of Paniqui.
- d. No market stall/booth shall remain vacant or closed for more than three (3) days. Vacant or closed market stalls/booths that have remained closed or vacant shall be adjudicated to qualified applicants in the following manner.
 - 1. Notice of vacancy of vacant or newly-constructed stalls or booths shall be made for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such stalls or booths are occupied and available for lease. Such notice shall be posted conspicuously on the occupied stall or booth and on the bulletin board of the market.

This notice of vacancy shall be written on cardboard, thick paper, or any other suitable material and shall be in prescribed form.

- 2. The application shall be under oath. It shall be submitted to the office of the Municipal Treasurer by the applicant either in person or through his or her attorney.
- 3. It shall be the duty of the Municipal Treasurer to keep a register book showing the names and addresses of all applicants for vacant stalls or booth, the number and description of the booth stall applied for by them, and the date and hour of the receipt by the Treasurer of each application. It shall be duty of the treasurer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof. The application shall be made in the prescribed form.
- 4. Applicants who are Filipino citizens shall have preferences in the lease of public market stalls. If on the last day set for filing applications, there is no application from Filipino citizen, the posting of the notice of Vacancy shall be repeated for another ten day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be lease to any alien who filed his application first. If there are several alien applicants, the adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee. In case there is only one Filipino applicant the stall or booth applied for shall be adjudicated to him. There are several Filipino applicants for the same stall adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee on the date and hour specified in the Notice.

- The result of the drawing of lots shall be reported immediately by the committee to the Municipal treasurer for appropriate action.
5. The successful applicant shall furnish the Municipal Treasurer two copies of his/her picture immediately after the award of the lease. It shall be the duty of the treasurer to affix one copy of the picture to the application and other copy to the record card kept for the purpose.
 6. Should for any reason a stall holder or lease discontinue or be required to discontinue his business (his lease before his lease of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
 7. A market stall holder who enter into business partnership with any party after he has acquired the right to lease such stall shall have no authority to transfer to his partner or partners the right to occupy the stall; Provided, However, That in case of death or any legal disability of such stall holder, to continue his business, the surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continuous occupying the stall or booth concerned, if he applies therefore.
 8. Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or his stalls, booth or booths: Provided, However, That he may employ helpers who must be citizens of the Philippines including but not limited to the spouse, parents and children of the stall holder who are actually living with him and who are not disqualified under the provisions hereof; and Provided, Further, That the persons to be employed as helpers, shall under the circumstances, be persons with whom the stall holder had any commercial relation or transaction.
 9. In any case where the person, registered to be the holder or lease of a stall or stalls, booth or booths, in the public market, is found to be in reality not the person who is actually occupying said stall or stalls, booth or booths, the lease of such stall, booth or booths shall be cancelled, if upon investigation such stall holder shall have been found to have subleased his or her stall or stalls, booth or booths to another person or to have connived with such person so that the latter may, for any reason, be able to occupy the said stall or stalls, booth or booths.
 10. Any applicant who is not satisfied with the adjudication made by the Municipal Treasurer of the Market Committee of the stall applied for by him, may file with the Secretary of the Finance an appeal thereof, thru the Mayor, who may submit such comment and recommendation as he may desire to make on the matter. The decision of the Secretary of Finance in such cases shall be final.
 11. There is hereby created a Market Committee, whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the municipal market as prescribed under existing laws, rules and regulations thereon and to certify to the Municipal Treasurer the results hereof. The Committee shall be composed of the Municipal Treasurer, as chairman, a representative each of the Mayor and the Municipal Council, and representative of the Market Vendors Association to be appointed by the Secretary of Finance, as members. In cases where the deliberations of the Market Committee result in a tie vote, the decision of the Treasurer shall prevail.

Section 3E.06. Penalty – Any violation of any provisions of this article, except as otherwise specifically provided, shall be punishable by a fine of not more than two hundred pesos (P200.00), imprisonment of not exceeding six (6) months, or both at the discretion of the court, in addition to the revocation of the privilege to occupy or lease any stall or booth in the municipal market.

**Article F. Permit Fee for Zoning/Locational Clearance /
Subdivision Approval / Memorial Parks and Cemetery Approval**

Section 3F.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee for Zoning/Locational Clearance/ subdivision approval / memorial parks and cemetery approval for all real estate development, structures constructed and the like, in this municipality in accordance with prescribed HLURB rates, as follows:

Residential structure single attached/detached, the project cost of which is:

- | | |
|-----------------------|--|
| 1. P100,000 and below | P100.00 |
| 2. Over P100,000 | P100.00 + 1/10 of 1% in excess of P100,000 |

Apartments

- | | |
|---------------------------------------|--|
| 1. Project Cost of P500,000 and below | P 500 |
| 2. Project Cost over P500,000 | P 500 + 1/10 of 1% of cost in excess of P500,000 regardless of the number of doors |

Dormitories

- | | |
|---------------------------------------|--|
| 1. Project cost of P500,000 and below | P 400 |
| 2. Project cost over P500,000 | P 400 + 1/10 of 1% of cost in excess of P100,000 |

Institutional, the project cost of which is:

- | | |
|-----------------------|---|
| 1. P100,000 and below | P 1000 |
| 2. Over P100,000 | P 1000 + 1/10 of 1% of cost in excess of P100,000 |

Commercial, Industrial, Agro-industrial, the project of which is :

- | | |
|-----------------------|---|
| 1. P100,000 and below | P 1000 |
| 2. Over P100,000 | P 1000 + 1/10 of 1% of cost in excess of P100,000 |

Special Uses/Special Projects, the project cost of which is:

- | | |
|-----------------------|---|
| 1. P100,000 and below | P 1000 |
| 2. Over P100,000 | P 1000 + 1/10 of 1% of cost in excess of P100,000 |

Alteration/Expansion (Affected areas/cost of expansion only) Same as original application

II. SUBDIVISION AND CONDOMINIUM PROJECTS/ACTIVITIES (Under PD 957)

A. Approval of Subdivision Plan (including townhouses)	
1. Preliminary Approval and Locational Clearance (PALC)	P 250/ha for the first five (5) hectares
a. For every additional hectare or a fraction thereof	P 100/ha
2. Final Approval and Development Permit	P 1,200/ha regardless of density
a. Additional Fee on floor area of houses/buildings sold with the lot	P 2/sq.m.
3. Inspection Fee	P 1,000/ha regardless of density (DP, CRL, ETD, COC, etc.)
4. Alteration of Plans (affected areas only)	Same as Final Approval and Development Permit
5. Certificate of Registration and License to Sell (per saleable lots)	P120/saleable lot
Additional fee on floor sea of house/buildings sold with the lot	P10/sq. m.
6. Certificate of Completion (per hectare)	P 500/ha regardless of density
7. Certificate of Creditable Withholding Tax (max. of 5 lots per certificate)	P 100
B. Approval of Condominium Project (Under PD 957)	
1. Preliminary Approval and Locational Clearance (PALC)	
a. Land Area	P 500/ha
b. Building	P 200/floor

<ol style="list-style-type: none"> 2. Final Approval and Development Permit <ol style="list-style-type: none"> a. Per Sq. m. of the total land area b. Additional Cost on the area of the building 3. Inspection Fee 4. Alteration (affected areas only) 5. Conversion (affected areas only) 6. Certificate of Registration and License to sell <ol style="list-style-type: none"> a. Residential (per sq. m. of saleable area) b. Commercial/Office (per sq.m. of saleable area) 7. Certificate of Completion 	<p>P 2.00 P 2.00</p> <p>P 10.00/sq.m. of gross floor area for ETD,COC application P 2.00/sq. m. additional</p> <p>Same as Final Approval and Development Permit</p> <p>Same as Final Approval and Development Permit</p> <p>P 10.00 P 20.00</p> <p>P 10.00/sq.m. of gross floor</p>
<p>III. PROJECTS UNDER BP 220</p> <p><i>Subdivision</i></p> <ol style="list-style-type: none"> 1. Preliminary Approval and Locational Clearance <ol style="list-style-type: none"> a. Socialized Housing b. Economic Housing <p>For every additional hectare or a fraction thereof</p> <ol style="list-style-type: none"> a. Socialized Housing b. Economic Housing 2. Final Approval and Development Permit 3. Inspection Fee <ol style="list-style-type: none"> a. Socialized Housing b. Economic Housing 4. Alteration of Plan (affected areas only) 5. Building Permit (per sq.m. of floor area of housing unit) 6. Certificate of Registration and License to Sell <ol style="list-style-type: none"> a. Socialized Housing b. Economic Housing <p>(Additional Fee on Floor Area of Houses/buildings sold w/ lot)</p> 7. Certificate of Completion (per hectare) 8. Certificate of Occupancy (per sq.m. of the floor area of the housing unit) 	<p>P 70.00 for the first ten (10) hectares P 100/ha for the first five (5) has.</p> <p>P 20 P 50 P 200/ha.</p> <p>P 110/ha P 200/ha P 200/ha P 2.00</p> <p>P 10/lot/unit P 10/lot/unit P2.00/sq.m.</p> <p>P 150 P 2.00</p>
<p><i>Condominium</i></p> <ol style="list-style-type: none"> 1. Preliminary Approval and Locational Clearance 2. Final Approval and Development Permit <ol style="list-style-type: none"> a. Per sq.m. of the total land area b. Additional cost per sq.m. of saleable area 3. Inspection Fee (per sq.m. of total saleable area) 4. Alteration of Plan (affected areas only) 5. Building Permit (per sq.m. of housing unit) 6. Certificate of Registration and License to Sell 7. Certificate of Completion 8. Certificate of Occupancy 	<p>P 2.00</p> <p>P 2.00 P 2.00 P 2.00 (DP, CRLS, ETD, COC, etc.)</p> <p>Same as Final Approval and Development Permit</p> <p>P 2.00</p> <p>P 5.00/sq.m. of saleable area P 5.00/sq.m. of saleable area P 2.00/sq.m. of saleable lots</p>

<p>IV. APPROVAL OF INDUSTRIAL SUBDIVISION</p> <p>A. Preliminary Approval and Locational Clearance</p> <ol style="list-style-type: none"> 1. First Five (5) hectares 2. Every additional hectare or a fraction thereof <p>B. Final Approval and Development Permit</p> <p>C. Inspection Fee</p> <p>D. Alteration of Plan (affected areas only)</p> <p>E. Certificate of Registration and License to Sell</p> <p>F. Certificate of Completion</p>	<p>P 300/ha P 100/ha</p> <p>P 5,000/ha regardless of location</p> <p>P 500/ha regardless of location</p> <p>Same as Final Approval and Development Permit</p> <p>P 2.00</p> <p>P 500/ha. Regardless of location</p>
<p>VI. APPROVAL OF FARMLOT SUBDIVISION</p> <p>A. Preliminary Approval and Locational Clearance</p> <ol style="list-style-type: none"> 1. For the first five (5) hectares 2. For every additional hectare <p>B. Final Approval and Development Permit</p> <p>C. Inspection Fee</p> <p>D. Alteration of Plan (affected areas only)</p> <p>E. Certificate of Registration and License to Sell</p> <p>F. Certificate of Completion</p>	<p>P 200/ha P 50/ha P 500/ha P 300/ha P 500/ha P 50/saleable lot P 300/ha</p>
<p>VII. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT</p> <p>A. Preliminary Approval and Locational Clearance</p> <ol style="list-style-type: none"> 1. For Memorial Projects 2. For Cemeteries <p>Every additional hectare or a fraction thereof</p> <ol style="list-style-type: none"> 1. Memorial Projects 2. Cemeteries <p>B. Final Approval and Development Permit</p> <ol style="list-style-type: none"> 1. Memorial Projects 2. Cemeteries <p>C. Inspection Fee</p> <ol style="list-style-type: none"> 1. Memorial Projects 2. Cemeteries <p>D. Alteration of Plan (affected areas only)</p> <p>E. Certificate of Registration and License to Sell (per saleable plot)</p> <ol style="list-style-type: none"> 1. Memorial Projects 2. Cemeteries <p>F. Certificate of Completion</p> <ol style="list-style-type: none"> 1. Memorial Projects 2. Cemeteries 	<p>P 500 for the first hectare P 200 for the first hectare</p> <p>P 100/ha P 50/ha</p> <p>P 2.00/sq.m. P 1.00/sq.m.</p> <p>P 500/ha P 100/ha</p> <p>Same as Final Approval and Development Permit</p> <p>P 50/2.5 sq.m. P 10/2.5 sq.m.</p> <p>P 200/ha P 100/ha</p>
<p>VIII. OTHER TRANSACTIONS/ CERTIFICATIONS</p> <p>A. Application/Request for:</p> <ol style="list-style-type: none"> 1. Advertisement Approval 2. Cancellation/Reduction of Performance Bond 3. Lifting of Suspension of License to sell 4. Extension of Time to Complete Development 	<p>P 200 P 350 P 350 P 350</p>

<ul style="list-style-type: none"> 5. Exemption from Cease and Desist Order 6. Clearance to Mortgage 7. Lifting of Cease and Desist Order 8. Change of Name/ Ownership 9. Voluntary cancellation of CR/LS 10. Revalidation/ Renewal of Permit (condominium) B. Other Certifications <ul style="list-style-type: none"> 1. Zoning Certifications 2. Certification of Town Plan/ Zoning Ordinance approval 3. Certification of New Rights/Sales 4. Certificate of Locational Viability 5. Certificate of Registration and License to Sell (form) 6. Others, to include: <ul style="list-style-type: none"> a. Availability of records/ public request of copies/ research works b. Certification of no records on file c. Certification of with or without CR/LS d. Certified true copy/photocopy of documents <ul style="list-style-type: none"> 1. Document of five (5) pages or less 2. Every additional page 	<ul style="list-style-type: none"> P 350 P 50 P 350 P 350 P 350 50% of Original Fee P 250/ha P 100 P 100 P 250/ha P 100 P 100 P 100 P 100 P 100 P 30 P 3
<p>IX. REGISTRATION OF DEALERS/BROKERS/SALESMAN</p> <ul style="list-style-type: none"> A. Dealers/ Brokers B. Salesman/Agent 	<ul style="list-style-type: none"> P 500 P 200
<p>X. HOMEOWNERS ASSOCIATION FEES</p> <ul style="list-style-type: none"> A. Examining and Filing Fee for Articles of Inc. Homeowners Association B. Examining and Filing Fee for Amended Articles of Inc. C. Examining and Filing Fee for By-Laws D. Examining and Filing Fee for Amended By-Laws E. Examining and Filing Fee for Dissolution of HOA F. Registration of Books Homeowners Association G. Certifications <ul style="list-style-type: none"> * Inspection Fee (CMP Projects) 	<ul style="list-style-type: none"> P 300 P 200 P 300 P 200 P 200 P 100 P100/ha.
<p>LEGAL FEES</p> <ul style="list-style-type: none"> A. Complaint/Opposition, where aggregate claim (for refund, damages Attorney's fees, etc.) is: <ul style="list-style-type: none"> 1. Not more than P 20,000 2. More than P 20,000 but less than P40,000 3. P 40,000 or more but less than P60,000 4. P 60,000 or more but less than P100,000 5. P 80,000 or more but less than P100,000 6. P 100,000 or more but less than P150,000 	<ul style="list-style-type: none"> P 120 P 150 P 200 P 250 P 400 P 600

- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article G. Permit Fees for Tricycle Operation

Section 3G.01. Definitions. When used in this Article,

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.
- (f) Reflectorized Body Plate as used in this Code shall mean an embossed plate showing that a particular tricycle is a legitimate and duly registered tricycle-for-hire operating within the territorial jurisdiction of the municipality to be secured from the Office of the Municipal Treasurer.
- (g) Validating Stickers as used in this ordinance shall mean a legitimate sticker printed by the local government unit showing that the reflectorized body plate of a particular tricycle-for-hire has been duly renewed for the ensuing fiscal year or every so often as required by existing laws and appropriate ordinance.

Section 3G.02. Imposition of Fees. There shall be collected an annual fee for the operation of tricycle-for-hire.

a. Motorcycle with sidecar	P150.00 per unit
b. Other fees on tricycle operations:	
1. Reflectorized body plate	P275.00 per plate
2. Validation Sticker	10.00 each per year

Section 3G.03. Time of Payment.

- a. The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- b. The filing fee shall be paid upon application for an MTO based on the number of units.
- a. Filing fee for amendment of MTO shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTO.
- b. Fee for the Reflectorized body plate is payable upon application and issuance.
- c. Fee for the validation sticker is payable yearly upon renewal of permit.

Section 3G.04. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTO) from the Sangguniang Bayan.
- (b) The Sangguniang Bayan of this municipality shall:
 - 1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 - 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTO. No MTO shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

© The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The official rate to be initially adopted shall be a minimum fee of Ten Pesos (P10.00) plus One Peso (P1.00) per km. in excess of four (4.0) km. distance based on the prescribed fare structure for the zone by the Sangguniang Bayan. All other pertinent provisions shall be deemed consistent with national laws.

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

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

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

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

Section 3H.01. Definitions. When used in this Article.

1 Cockpit – an enclosed building usually in a circular or hexagonal shape area where battles of gamecocks are being undertaken;

2 Cockfighting – shall mean the commonly known game or term cockfighting, derby, pintakasi, or its equivalent terms in different Philippine localities;

3 Bet-takers – refers to a person or persons charged in handling of bets during cockfights, or one who collects losing bets and distributes them to winning betters after deducting their commissions. They are otherwise known as “KRISTOS” and classified as follows:

3a Regular Bet-takers – those who are regularly employed by the owner-operator of the cockpit and hence, receive a commission as such; and

3b Ordinary bet-takers – those who are not employed by the owner-operator and who always stays outside the cockpit arena but nevertheless governed by the regulations of the management of the cockpit;

3c Bettors – those persons who arrive at the agreement that the one prove wrong in the outcome of the cockfight must pay what was stipulated;

3d Promoters – a person or group of persons who by means of a written or verbal invitation to cockfighting aficionados initiate the holding of cockfights or derbies.

3e Gaffer or “taga-tari” – refers to an individual who is capable of arming a fighting cock with a sharp metal spur fastened to the leg of a gamecock; more often to its left leg;

3f Referee or Sentenciador – the person officially designated by the management of the cockpit arena who endorses the rules and regulation of cockfighting itself and decides and proclaims the winning cock;

3g “Taga-gamot” – refers to an individual who, by customs and traditions, attend to the medical needs of a wounded gamecock;

3h Sultador – the owner of the gamecock himself or any person designated by him to release the gamecock for the fight;

3i Breeders – those engaged in the activity of producing game fowls for commercial purposes;

3j Derby – a pre-scheduled cockfighting with the corresponding minimum weights and bets. It is either 2-cock; 3-cock; 4-cock; 5-cock; 6-cock; 8-cock, stag derby and international derby with specific regulations to be met and executed by participants;

3k Local Derby – is an invitational cockfight participated in by gamecocks or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry; and,

3l International Derby – refers to an invitational cockfight participated in by local and foreign gamecocks or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

Section 3H.02. Imposition of Fees. There shall be collected an annual license fee from among those mentioned in Section 4 hereof, in accordance with the following rates, to wit:

1. Cockpit Application Filing Fee P1,000.00
2. Annual cockpit franchise fee P7,000.00
3. Bet-takers:
 - 1a Ordinary P 100.00
 - 1b Regular P 150.00
4. Promoters – two and a half (2½%) percent from the gross proceeds/receipts of the gate on any given hack fight or derby promoted;
5. Gaffer or “Taga-tari” P 250.00 per annum;
6. Referee or “Sentenciador” P250.00 per annum;
7. Taga-gamut P250.00 per annum;
8. For every scheduled cockfight day, the manager, operator, maintainer, or owner of cockpit shall pay a fee of One Thousand (P1000.00) pesos for its cockfight day payable on or before the scheduled cockfight day.
9. Special Permit Fees shall likewise be paid for the following:
 - 9a International Derby P 8,000.00
 - 9b Special cockfight P 1,100.00
 - 9c Two-Cock Derby P 1,200.00
 - 9d Three-Cock Derby P 1,300.00
 - 9e Four-Cock Derby P 2,000.00
 - 9f Five-Cock derby or over P 3,000.00
10. For every “sultada” for derby to be collected from winning cocks owner be remitted to the Municipal Treasury by the cockpit owner or operator. (Sultada Fee –P50.00).

Section 3H.03. Time and Manner of Payment.

- (a) Each cockpit shall apply for a license to operate after securing franchise from the Municipal Sanggunian.
- (b) The fees mentioned in the immediately preceding section shall be paid to the Municipal Treasurer or his duly designated representatives after fifteen (15) days from the effectivity of this Ordinance and at every expiration of licenses thereafter. A grace period of ten (10) days is granted under this section for failure to pay at the expiration date, or due date.
- (c) For fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held
- (d) Surcharge for late payment – Failure to pay the prescribed fees under Section 6 hereof during the period stipulated shall subject the person concerned to a surcharge of 25% of the original amount due.

Section 3H.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 participating 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 3H.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl 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 I. Permit Fee on Occupation/Calling Not Requiring Government Examination

Section 3I.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 200.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	200.00
(c) On employees and Workers in food or eatery establishment	200.00
(d) On employees and workers in night or night and day establishment	200.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified “hilot”, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	200.00

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

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

- (2) 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.
- (3) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
- (4) 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.

(c) 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 o paying public.

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

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

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

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

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

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

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

Section 3I.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 and their personal data for reference purposes.
- (b) Persons engaged in the above-mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and 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 J. Registration and Transfer Fees on Large Cattle

Section 3J.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 3J.02. Imposition of Fee. The owner of 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:

1. Certificate of Ownership		P 45.00	
Service Fee		P 50.00	
Livestock	<u>5.00</u>	<u>55.00</u>	100.00
2. Certificate of Transfer		50.00	
Service Fee		<u>50.00</u>	100.00
3. Poundage Fee – Astray Animal			
a. Cattle per day			20.00
b. All other animal per day			10.00
4. Buy and Sell of Large Cattle			300.00
5. Shipping Permit (Truck Hauler) per trip			200.00

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

Section 3J.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 3J.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 3J.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 K. Fees on Impounding of Stray Animals

Section 3K.01. Definitions. When used in this Article.

- (a) *Stray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- (b) *Public Place* includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

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

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

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

	<u>Amount of Fee</u>
(a) Large Cattle	P20.00
(b) All other animals	P10.00

Section 3K.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 3K.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 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 animals not claimed within ten (10) days after the date of impounding shall be sold at public bidding under the following procedures:
 1. The Municipal Treasurer shall post notice for five (5) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the bidding 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 bidding sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
 4. In case the impounded animal is not disposed of within the fifteen (15) days from the date of notice of public bidding, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

- | | | |
|-----|-----------------------|------------------|
| (a) | First offense | P 100.00 per day |
| (b) | Second offense | P 200.00 per day |
| (c) | For the third offense | For slaughter |

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

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

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

Agricultural Machineries	Rate of Fee Per Annum (P)
a. Rice and Corn millers	500.00
b. Baby Threshers, Harvesters	500.00
c. Tractors, Bulldozers, Graders	500.00
d. Irrigation Water pumps	200.00
e. Others	200.00

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

Article M. Permit Fee for Temporary Use of Roads, Streets, Sidewalk, Alleys, Patios and Auditorium

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

- | | | |
|----|--|---|
| 1. | Roads, Streets, sidewalks, alleys for construction | P50 per sq. m. per day |
| 2. | Roads, Streets, sidewalks, alleys, and patios | P25.00 per sq. m. per day |
| 3. | Auditorium | |
| | 1. First four (4) hours at (6:00AM to 3:00PM) | P800.00 and additional P200 for every exceeding hour |
| | 2. First four (4) hours (3:01PM to 5:59AM) | P1,500.00 and additional P300.00 for every exceeding hour |

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

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

Section 3M.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.

Prior to the application for permit, the permittee must first secure a barangay clearance, which shall then be attached in the application for permit.

Fifty percent (50%) of the permit fee collected by the Municipal Treasurer under this Article shall accrue to the barangay concerned.

Article N. Permit Fee for Excavation on Streets

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

(a)	For crossing streets with concrete pavement:	Amount of Fee
1.	For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	576.00
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)	186.00
(b)	For crossing streets with asphalt pavement:	
1.	Minimum fee	480.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	116.00
(c)	For crossing the streets with gravel pavement:	
1.	Minimum fee	270.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	175.00
(d)	For crossing existing curbs and gutters resulting in the damage	24.00
(e)	Additional fee for every day of delay In excess of excavation period provided in the Mayor's permit	1% of the unfinished portion

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

A cash deposit in an amount equal to thirty percent (30%) shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the municipality of Paniqui, Tarlac in case the restoration to its original form of the street excavated is not made within ten (10) days after the purpose of the excavation is accomplished.

Section 3N.03. Administrative Provisions.

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

Section 3N.04. Penalty Provisions. Any violation of the provisions of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months or both at the discretion of the Court.

Article O. Permit Fee on Circus and Other Parades

Section 3O.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Two Hundred Pesos (P200.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 3O.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 one week before the scheduled date of the circus or parade and on such activity shall be held.

Section 3O.03. Exemption. Civic and military parades including those initiated by educational institutions as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3O.04. Administrative Provisions.

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

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

Article P. Permit Fee for the Conduct of Group Activities

Section 3P.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 therefore 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	P200.00
3. Coronation and ball	P200.00
4. Promotional sales	P500.00
5. Other Group Activities	P200.00

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

Article Q. Permit Fee on Film-Making

Section 3Q.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	P1,000/film
b. Commercial advertisements	P1,000/film
c. Documentary film	P500.00/film
d. Videotape coverage	P200.00/coverage

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

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

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

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

I. Secretary's Fee	
a. for every page of computerization services	
a.1 Encoding	10.00
a.2 Printing	2.00
b. Clearance	
b.1 Local Use	50.00
b.2 Abroad	100.00
c. Certified true copy of Tax Declaration	100.00
d. Certificate of No Improvement	100.00
e. Verification Fee (Tax Map/Base Map/subdivision Map)	100.00
f. Inspection fee for the classification/re-assessment of real property	100.00
g. Re-classification fee (From Agricultural to Residential/ Commercial Lot)	100.00
h. Zoning Certification for Real Property	
h.1 Residential Lot	200.00
h.2 Commercial Lot	600.00
i. Travel Clearance (MSWDO Assessment)	500.00
j. Xerox copy or any other copy produced by copying machine per page	20.00
k. Photo copy per page	20.00
l. Authentication	50.00
m. Mayor's Permit for water connection	150.00
n. Mayor's Permit for Electrical Connection	150.00
o. Adoption Clearance (MSWDO)	500.00
p. Solicitation Permit (MSWDO)	500.00

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

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

Article B. Local Civil Registry Fees

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

A. For registration of the following;	
a. Legitimation by Decree of Court	300.00
b. Legitimation by Other Means	500.00
c. Adoption	300.00
d. Annulment of Marriage	200.00
e. Legal Separation or Divorce	200.00
f. Naturalization	200.00
g. Change of Name	200.00
h. Other legal document for records purposes	200.00
i. Amended Birth Certificate	200.00
j. Correction of Entries/ Cancellation	200.00
k. Live Birth, marriage Contract and Death (service fee)	50.00
B. For certified true copy/ies of any documents (excluding documentary stamps)	
a. Marriage	100.00
b. Birth	100.00
c. Death	100.00
d. Others	100.00

C. Certification of any document (excluding documentary stamps)		
a. Marriage		50.00
b. Birth		50.00
c. Death		50.00
d. Others		50.00
D. Application for Marriage		
a. For Filipino National Application	250.00	
Seminar	<u>100.00</u>	350.00
b. Any Foreign National Application	500.00	
seminar	<u>100.00</u>	600.00
c. Marriage License Fee		100.00
d. Solemnization Fee (Mayor)		300.00
d.1. Sponsors fee (per sponsor)		50.00
e. Posting Fee		50.00
f. Correction of Entry under RA 9048.		
1. Petition for Clerical error		1,000.00
2. Petition for Change of first name		3,000.00
3. Service fee for migrant petition		500.00
g. Endorsement Fee for any document		100.00
h. Service Fee for Out of Town Reporting		100.00
i. Certified Photo Copies of any registered documents (per page)		10.00
E. Burial Fees		
1. Burial Permit Fee or transfer of cadaver		100.00
2. Fee for exhumation of cadaver		100.00
3. Fee for removal of cadaver		100.00

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

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

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

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

Article C. Police Clearance Fee

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

Clearance Fees

a. Police Clearance		
1. For employment		
a. Local		100.00
b. Abroad		150.00
2. For Scholarship and grants		50.00
3. For fire arm permit application		200.00
4. For change of name		100.00
5. For passport/visa application		150.00
6. For Filipino citizenship application		300.00
7. For PLEB clearance		150.00
8. For adoption		150.00
9. Other purposes		150.00
b. Mayor's Clearance		100.00

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

Article D. Sanitary Inspection Fee

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

	<u>Amount of Fee</u>
1. Residential for rent	100.00
2. Business, Industrial or Agricultural	
25 sq.m. to 49.99 sq.m.	150.00
50 sq.m. to 99.99 sq.m.	200.00
100 sq.m. to 199.99 sq.m.	250.00
200 sq.m. to 499.99 sq.m.	300.00
500 sq.m. to 999.99 sq.m.	400.00
1000 sq.m. and above	500.00

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

Section 4D.03. Administrative Provisions.

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

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

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. No fees shall be collected from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

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

a. Medical Health Certificate	50.00
b. Food Handler’s Certificate	50.00
c. Birthing Home Services	
b.1 User’s Fee	1,000.00
b.2 New born screening	600.00
d. Dental Extraction	50.00
e. Ambulance Fee (per kilometer computed on round trip)	15.00

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

Section 4E.03. Administrative Provisions.

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

1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.

4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

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

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

Section 4E.04 Penalty. A fine of Five Hundred Pesos (P500.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Section 4E.05 Exemptions for Ambulance Fee. In the event the user has limited financial capacity and could not secure enough financial assistance, the user or relatives shall provide for the amount he/she can afford. In the case that the user has no financial capacity or is certified as an indigent by the MSWD upon recommendation of the Punong Barangay, the ambulance fee is waived.

Article F. Service Fee for Garbage Collection

Section 4F.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Commercial, Industrial, Institutional, Amusement Places, and Similar Business

- | | |
|--|--------|
| a. Small scale within service area (Not more than 50 sq. m.) | 200.00 |
| b. Medium scale (More than 50 sq. m. but less than 100 sq. m.) | 300.00 |
| c. Large Scale (More than 100 sq. m.) | 500.00 |

Restaurants, Fast Foods, Eateries and Similar Business

- | | |
|--|----------|
| a. Small scale within service area (Less than 20 sq. m.) | 200.00 |
| b. Medium scale (20 sq. m. but less than 50 sq. m.) | 500.00 |
| c. Large Scale (50 sq. m. or more) | 1,000.00 |

Piggeries, Poultry Farm & Other Animal Raising Establishment 200.00

Hospitals, Clinics, Laboratories and similar businesses

- | | |
|------------------------|--------|
| a. Less than 20 sq. m. | 500.00 |
| b. More than 20 sq. m. | 800.00 |

Other Business not mentioned above

- | | |
|----------------------------|--------|
| a. Not more than 10 sq. m. | 100.00 |
| b. More than 10 sq. m. | 150.00 |

Section 4F.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 4F.03. Administrative Provisions.

- (a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

Article G. Dog Vaccination Fee

Section 4G.01. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (P100.00) for every dog (of pure bred or hybrid lineage) vaccinated within the territorial jurisdiction of this municipality. No vaccination fee shall be collected from native dogs (askals).

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

Section 4G.03. Administrative Provisions.

1. Vaccination Against Rabies – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Provincial Veterinarian Office and Municipal Agriculture Office.
 - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 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 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 card
 - (e) Vaccine produced
 - (f) Vaccinator's signature
3. 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.

4. Dog Registration or Licensing – Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay 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.
5. Elimination of Unregistered Dog – Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) 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.

6. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.
7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.
8. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

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

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

CHAPTER V. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

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

- (a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.
- (b) *Municipal Waters* include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.
- (c) *Vessels* include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

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

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

Section 5A.03. Grant of Fishery Rights by Public Bidding. Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or "bangus" fry areas and to take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation shall be awarded to the highest bidder in a public bidding to be conducted by the Municipal Bids and Awards Committee.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

For this purpose, the Municipal Bids and Awards Committee is hereby designated to conduct the public bidding;

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

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

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefore. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least Fifty Percent (50%) of the rental due, which amount shall be deducted from the first rental by the person should the bid be awarded to him.

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

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

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

Section 5A.04. Duration of Lease. The grant of lease of fishery rights through public bidding shall be for a period of one (1) year.

Section 5A.05. Imposition of Fees. There shall be collected the a license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public bidding. The license fee shall be determined by the Sangguniang Bayan after consultation with stakeholders and the committee.

Section 5A.07. Privilege of Residents to Take Fish in Municipal Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this municipality; and that such fish caught under this privilege shall not be sold.

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

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

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

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

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

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

Section 5A.09. Administrative Provisions.

(a) A licensee of other localities shall not fish within the municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.

(b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this municipal waters.

(c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

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

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

Section 5B.01. Imposition. The rates of rental fees for the use of real and personal properties of this municipality shall be collected. Rate of rental (annual, monthly, weekly or daily) shall be determined by the Sanggunian after consultation with the stakeholders and offices concerned.

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

Article C. Charges for Parking

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

- a. Monthly Parking Rates
- | Vehicle Type | |
|----------------------------|--|
| Tricycle (Outside Paniqui) | P 25.00 per slot |
| Passenger Jeep/Van/AUV | P 1,500.00 for two (2) slots (per association) |
- b. Temporary Parking Rates (per day/per night)
- | <i>All types of vehicles</i> | |
|------------------------------|---------|
| Day Parking | P 10.00 |
| Night Parking | P 20.00 |
- c. Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate this Article.

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

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

Article D. Cemetery Charges

Section 5F.01. Imposition of Fees. There shall be collected the following rental fees for a period of five (5) years for the rental of Municipal Cemeteries located in Barangays Poblacion Sur/Estacion and Barang):

- | | |
|--|--------|
| a. Rent of lot burying corpse of children 10 years of age for
Over 18 years of age for the period not exceeding five (5)
Years per lot | 20.00 |
| b. Rent of lot 1.00m x 2.00m for burying corpse of adult and
Children over 18 years of age for the period not exceeding
Five (5) years per lot | 25.00 |
| c. Rent a cemetery niche for a period not exceeding five (5)
Years for burying corpse of adult and children over
10 years old | 40.00 |
| d. Rent a cemetery niches for a period of not exceeding five
(5) years for burying corpse of adult and a not over | 60.00 |
| e. Rent of cemetery niche for a period not exceeding five (5) years
of age | 200.00 |

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

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

Section 5F.03. Administrative Provisions.

- a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Poblacion Sur/Estacion.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (i) The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article E. Slaughterhouse Fees

Section 5E.01. Permit Fee to Slaughter. – Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian. For this permit a permit fee shall be paid.

Section 5E.02. Imposition of Slaughter Fees. – There shall be collected the following fees: slaughter fees:

I. Slaughter fees

a. Permit fee to slaughter per head	
1. Goat	40.00
2. Hog	100.00
3. Cattle	150.00
b. Coral fee	
1. Cattle	30.00
2. Hog	20.00
3. Others	15.00

Section 5E.03 Place of Slaughter. – The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; Provided, that the animal slaughtered shall not be sold or offered for sale.

Section 5E.04. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. – Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the 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 collected therefore. For unbranded cattle that have not yet reached the required age for branding, the 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 for the required age, the necessary owner’s and transfer certificates shall be issued and the corresponding fees collected therefore before the permit is granted.

Section 5E.04. Time of Payment.

(a) The slaughter of any kind of animal intended for sale shall be done only in the Municipal slaughterhouse. 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 therefore.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the 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 therefore before the slaughter permit is granted.

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

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

CHAPTER VI - COMMUNITY TAX

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

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

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

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

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

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

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

Section 6.04. Exemptions.

The following are exempted from the Community Tax:

(a) Diplomatic and consular representatives; and

(b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

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

Section 6.06. Time of Payment; Penalties for Delinquency.

- (a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last 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 6.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

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

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

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

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

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

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

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

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

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

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

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

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Article B. Civil Remedies for Collection of Revenues

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

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

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

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

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

- (a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public bidding 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 bidding to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

(f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be 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 bidding the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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

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

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

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

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

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

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

(m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public bidding. 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 Distrainment or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

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

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

Article C. Taxpayer's Remedies

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

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

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

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

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

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

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

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

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

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

Article D. Miscellaneous Provisions

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

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

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

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

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

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

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

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

Section 9.04. Special Transitory Provisions.

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

Section 9.05. Effectivity. This CODE shall take effect on January 1, 2012.

I HEREBY CERTIFY to the correctness of the foregoing tax ordinance.

BETTY A. SAGABAEN
MBO/ OIC - SB Secretary

ATTESTED:

HON. GENEVIEVE S. LINSAO
Vice Mayor/Presiding Officer

APPROVED:

HON. MIGUEL C. RIVILLA
Municipal Mayor