

**PROPOSED PORAC  
REVISED REVENUE CODE  
2020**

**11 DECEMBER 2019**

## CHAPTER I. GENERAL PROVISIONS

### Article A. Short Title and Scope

**Section 1A.01. *Short Title.*** This ordinance shall be known as the Revenue Code of the Municipality of Porac.

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

### Article B. Construction of Provisions

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

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

- (a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- (c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) *Conflicting Provisions of Chapters.* If the provisions of different chapters' conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

## Article C. Definition of Terms

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

- (a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- (b) *Calibration* refers to the act, method or process of testing the accuracy of a dispensing pump meter in delivering gasoline; or measuring that the actual quantity of gasoline being dispensed is within the tolerable minimum quantity as determined under DOE Rules and Circulars.
- (c) *Charges* refer to pecuniary liability, as rents or fees against persons or property.
- (d) *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.
- (e) *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.

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

- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.
- (l) *Municipal Waters* include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality 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.
- (m) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- (n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (o) *Pedicab (Padyak)* refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- (p) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- (q) *Public Market* refers to a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the *Sangguniang Bayan* to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.
- (r) *Public Utility* refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- (s) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (t) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or the

province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

- (u) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (v) *Shopping Centers* refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.
- (w) *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.
- (x) *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.
- (y) *Tricycle* refers to a motorcycle with passenger cab usually attached at the right side.
- (z) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

## **CHAPTER II. TAXES ON BUSINESS**

### **Article A. Graduated Tax on Business**

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

- (a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- (b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

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

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styrofoam or

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

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

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun.
- (d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.
- (e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder.
- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of *tuba, basi, tapuy* or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
- (g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- (i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- (j) *Carinderia* refers to any public eating place where food already cooked is served at a price.
- (k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine

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

The term *contractor* shall include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, *vaciador* shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

- (m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.
- (n) *Filling Station* is a retail station servicing automobiles and other motor vehicles with diesel and oil only.
- (o) *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.
- (p) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt

private persons or entities, the purchaser or recipient shall be considered the importer thereof.

- (q) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption.
- (r) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- (s) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes.
- (t) *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.
- (u) *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.
- (v) *Real Estate Dealer* includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. Any person shall be considered as engage in the business as a real estate Dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred Sixty-Seven (CA 567) shall not be considered as a real estate dealer under this definition.



- (w) *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.
- (x) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (y) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.
- (z) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (aa) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.
- (bb) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 10,000.00	198.00
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	362.00
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,640.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,600.00
750,000.00 or more but less than 1,000,000.00	12,000.00
1,000,000.00 or more but less than 2,000,000.00	16,500.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	22,800.00

4,000,000.00 or more but less than 5,000,000.00	27,720.00
5,000,000.00 or more but less than 6,500,000.00	29,250.00
6,500,000.00 or more	At a rate not exceeding forty five percent (45%) 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:

<b>Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 1,000.00	21.60
1,000.00 or more but less than 2,000.00	39.60
2,000.00 or more but less than 3,000.00	60.00
3,000.00 or more but less than 4,000.00	86.40
4,000.00 or more but less than 5,000.00	120.00
5,000.00 or more but less than 6,000.00	145.20
6,000.00 or more but less than 7,000.00	171.00
7,000.00 or more but less than 8,000.00	198.00
8,000.00 or more but less than 10,000.00	224.40
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	396.00
30,000.00 or more but less than 40,000.00	528.00
40,000.00 or more but less than 50,000.00	792.00
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,960.00
300,000.00 or more but less than 500,000.00	5,280.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	12,000.00
2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one percent (1%)

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

(b.1) Distributor of Electricity/Electric Cooperatives

Tax on Gross receipts of electric cooperatives – the tax on electric cooperatives may be levied on their gross receipts for the preceding calendar year, as follows:

1. Business tax by municipalities as distributor at the rate imposed under b.1.

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

For this purpose, the business tax shall be based on electric cooperatives gross receipts as follows:

- a. Before the effectivity of the EPIRA LAW (1997-2001), business tax shall be based on the total gross receipts pursuant to Section 131 (n) of the Local Government Code;
- b. Upon the effectivity of the EPIRA LAW (2002), the basis shall be as follows:
  - Gross Receipts
  - Less: NPC Charges
  - TransCo Charges
  - Reinvestment Fund
  - Universal Charges

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

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

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

(d) On retailers

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
P400,000.00 or less	2.40%
More than P400,000.00	1.20%

The rate of 2.4% per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of 1.2% per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

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

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

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding fifty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of Php2,000,000.00 or more be less than Php13,800.00.

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) Tax on Banks and other Financial Institutions

(a) The tax on banks and banking institutions may be levied on their gross receipts for the preceding calendar year 60% of 1%.

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

- (1) Interest from loans and discounts- this represents interest earned and actually collected on loans and discounts. The following is a breakdown.
  - (i.) Discounts earned and actually collected in advance on bills discounted;
  - (ii.) Interest earned and actually collected on demand loan;
  - (iii.) Interest earned and actually collected on time loans, including the earned portions of interest collected in advance;
  - (iv.) Interest earned and actually collected on mortgage contracts receivables.
- (2) Interest earned and actually collected on interbank loans.
- (3) Rental of property- this represent the following rental income;
  - (i.) Earned portion of rental collected in advance from losses of safe deposit boxes;
  - (ii.) Rental earned and actually collected from lessees on bank premises and equipment.
- (4) Income earned and actually collected from acquired assets.
- (5) Income from sale or exchange of assets and property.
- (6) Cash dividends earned and received on equity investment.
- (7) Bank commissions from lending activities.
- (8) Income component of rentals from financing leasing.

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

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

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

(g) On 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 customer thereof actively participate without making bets or wagers, including but not limited to night clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments;

3. Commission agents:
4. Lessors, dealers, brokers of real estate:
5. On travel agencies and travel agents:
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums:
7. Subdivision owners/ Private Cemeteries and Memorial Parks:
8. Privately-owned markets:
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System:
11. Operators of computer services establishment:
12. General consultancy services:
13. All other similar activities consisting essentially of the sales of services for a fee.

<b>Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Amount of Tax per Annum</b>
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.0	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding fifty percent (55%) of one percent (1%)

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding P60.00 per peddler annually.

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

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

**Section 2A.02. Issuance of Other Certifications.** There are hereby imposed fees for the following Certifications issued by the Municipal Treasury Office:

Kind of Certification	Amount of Fee
1. Certificate of Business Closure	P 500.00
2. Tax Clearance	P 100.00
3. Certified True Copies	P 100.00
4. Other Certifications	P 100.00

## 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%) 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 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:

Kind of Public Utility	Amount of Fee per Annum
Air-conditioned buses	500.00 per unit
Buses without air conditioning	300.00 per unit
"Mini" buses	200.00 per unit

Jeepneys/AUVs	100.00 per unit
Taxis	200.00 per unit

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

### **Tax on Ambulant and Itinerant Amusement Operators**

**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:

Type of Amusement	Amount of Fee
<ul style="list-style-type: none"> <li>• Circus, carnivals, or the like per day</li> </ul>	P 400.00
<ul style="list-style-type: none"> <li>• Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day</li> </ul>	P 200.00
<ul style="list-style-type: none"> <li>• Sports contest/exhibitions per day</li> </ul>	P 500.00
<ul style="list-style-type: none"> <li>• Other similar contrivances</li> </ul>	P 500.00

**Section 2B.08. Time of Payment.** The tax herein imposed shall be payable before engaging in such activity.

### **Tax on Mining Operations**

**Section 2B.09. Definitions.** When used in this Section

- (a) *Minerals* refer to naturally occurring organic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) *Quarry Resources* means any common stone, sand, gravel and other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

**Section 2B.10. Imposition of Tax.** There is hereby levied an annual tax at the rate of one percent (1%) based on the gross receipts for the preceding year of mining operations.

**Section 2B.11. Situs of the Tax.** Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. (In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.)

**Section 2B.12. Exclusion.** Extraction of the following are excluded from the coverage of the tax levied herein:



- (a) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

**Section 2B.13. *Time of Payment.*** The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

**Section 2B.14. *Administrative Provisions.***

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

**Section 2B.15. *Liability to Real Property Tax.*** Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.

**Section 2B.16. *Payment of Mayor's Permit and Other Regulatory Fees.*** Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.

### **Tax on Forest Concessions and Forest Products**

**Section 2B.17. *Definitions.*** When used in this Section

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

**Section 2B.18. *Imposition of Tax.*** There is hereby imposed a tax on forest concessions and forest products at a rate of one percent (1%) of the annual gross receipts of the concessionaire during the preceding year.

**Section 2B.19. *Time of Payment.*** The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

## **Article 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 Municipality 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 Municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is affected.

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agribusiness, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

**(b) Sales Allocation**

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the Municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the Municipality where the factory, project office, plant or plantation is located.

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

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
  - Sixty percent (60%) to the Municipality where the factory is located; and
  - Forty percent (40%) to the Municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

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

8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the dais factory shall be taxable by this municipality along with the sales made in the principal office.
- (c) Port of Loading - the 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 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 Payment.*** 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 of Porac* 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. 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 people's subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the

deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

- (f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P100.00).
- (g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) *Retirement of Business.*
  - (1) Any person natural or juridical, subject to the tax on business under Article A, Chapter II 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 is less than the tax due for

the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

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

### **Article F. Presumptive Income Level**

**Section 2F.01. Presumptive Income Level.** For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

**Section 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 REGULATORY FEES**

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

**Section 3A.01. Mayor's Permit.** All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

**Section 3A.02. Imposition of Fees.** There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality.

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

For purpose of the Mayor's Permit Fee, the following Philippine categories of business sizes are here by adopted:

<b>Enterprise Scale</b>	<b>Asset Limit</b>	<b>Workforce</b>
Micro-Industry Cottage Industries	P 150,000 and below Above P 150,000 to P 1.5M	No specific Less than 10
Small-scale Industries Medium-scale Industries Large-scale Industries	P 1.5M to P 15M P 15M to P 60M Above P 60M	10-99 100-199 200 or more

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

**(a)** On business subject to graduated Fixed taxes

Amount of Fee Per Annum

<b>Classification/Category</b>		<b>Rate of Fee</b>
<b>1.</b>	<b>On Manufacturers/Importers/Producers</b>  Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	  P 300.00 P 600.00 P 1,200.00 P 2,500.00 P 7,000.00
<b>2.</b>	<b>On Banks</b>  Rural, Thrift and Savings Banks Commercial, Industrial and Development Banks Universal Banks	  P 3,000.00 P 7,000.00 P 15,000.00
<b>3.</b>	<b>On Other Financial Institutions</b>  Small Medium Large	  P 2,000.00 P 5,000.00 P 7,500.00
<b>4.</b>	<b>On Contractors/Service Establishments</b>  Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	  P 300.00 P 700.00 P 1,500.00 P 2,500.00 P 7,000.00
<b>5.</b>	<b>On Wholesalers/Retailers/Dealers or Distributors</b>  Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	  P 300.00 P 750.00 P 1,500.00 P 2,500.00 P 7,000.00
<b>6.</b>	<b>On Trans-loading Operations</b>  Small Medium Large	  P 2,500.00 5,000.00 10,000.00
<b>7.</b>	<b>Light/Power, Cable TV, Telephone and Water Utilities</b>  Small Medium	  P 4,000.00 10,00.00



	Large	20,000.00
<b>8.</b>	<b>Other Businesses</b>	
	Micro-Industry	P 300.00
	Cottage Industries	P 700.00
	Small-scale Industries	P 1,500.00
	Medium-Scale Industries	P 2,000.00
	Large-Scale Industries	P 2,500.00

**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. 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:** 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

- h. *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
  - i. Fire Safety Evaluation Certificate
  - j. Fire Inspection Certification (Pre-requisite)
  - k. 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
  - l. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
  - m. Community Tax Certificate
  - n. 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
  - (i) Fire Safety Inspection Certificate - follow IRR of RA 11032

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 with 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 issuance of business plate. All persons applying for the issuance of a Business/Mayor's Permit shall be required to pay an additional imposition in the amount mentioned-below representing the actual cost incurred by the municipality for the fabrication of the coded business registration plates, to wit:

- All Business -New and Old upon approval of this Code - Php 300.00
- New Business - P300.00
- Renewal Sticker - 75.00

In the event of loss, destruction or defaced of the Business Registration Plate, immediate replacement of the same must be initiated by the grantee subject to payment in the amount charge to every new application.

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 Three Hundred Pesos (Php300.00).

(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 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; or
  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 privileges by the person whose privilege is revoked, until restored by the *Sangguniang Bayan* of Porac.

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

- (a) On restaurants, cafes, cafeterias, *carinderias*, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.
- (b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.
- (c) Sauna bath, massage, barber and beauty shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.
- (d) For Tourism related Establishments such as but not limited to, restaurants, accommodations, resorts and other recreational establishments, tourism statistics/data should be presented upon renewal of permit.

- (e) For Tourism related establishment to be renewed as identified by the LGU, all must secure accreditation to the Department of Tourism prior to the renewal of their business.

**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 thereof to the Municipal Treasurer the following fees:

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a) For sealing linear metric measures: <ul style="list-style-type: none"> <li>• Not over one (1) meter</li> <li>• Measure over one (1) meter</li> </ul>	P100.00 P 100.00
(b) For sealing metric measures of capacity: <ul style="list-style-type: none"> <li>• Not over ten (10) liters</li> <li>• Over ten (10) liters</li> </ul>	P100.00 P 100.00
(c) For sealing metric instruments of weights: <ul style="list-style-type: none"> <li>• With capacity of not more than 30 kgs.</li> <li>• With capacity of more than 30 kgs. But not more than 300 kgs.</li> <li>• With capacity of more than 300 kgs/ but not more than 3,000 kgs.</li> <li>• With capacity of more than 3,000 kgs.</li> </ul>	P100.00 P 100.00 P 200.00 P 500.00
(d) For sealing truck scale	P 5,000.00
(e) For sealing apothecary balances of precision	P200.00
(f) For sealing scale or balance with complete set of weights <ul style="list-style-type: none"> <li>• For each scale or balance or other balance with complete set of weights for use therewith</li> <li>• For each extra weight</li> </ul>	P100.00 P 20.00

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, and additional service charge of P100.00 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 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 Municipal 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 3B.08 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 3B.08 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 Fees.*** There shall be collected from each applicant for a building permit fees pursuant to PD 1096 the National Building Code of the Philippines.

**Section 3C.02. *Time and Payment.*** The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

**Section 3C.03. *Administrative Provisions.*** In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil



engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official.

**Section 3C.04. Penal Provisions.** It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than twenty thousand pesos or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

**Article D. Permit Fee for Zoning/Locational Clearance**

**Section 3D.01. Imposition of Fees.** There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the application rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB) Schedule of Fees of 2010 or latest issuances that may take effect in accordance with the provisions of law.

**Certification Fees**

Kind of Documents	Fees
1. Certificate of Electrical Inspection	P 100.00
2. Quarry Certificate/Clearance	P 1,200.00
3. Certificate of Operation	P 1,200.00

**Section 3D.02. Time of Payment.** The fees in this Article shall be paid to the Municipal Treasurer.

**Section 3D.03. Administrative Provision.** The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

**Article E. Permit Fees on Tricycle Operation**

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

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

(d) Motorized Tricycle Operator's Permit (MTOP) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

**Section 3E.02. Imposition of Fees.** There shall be collected a fee for every three years in the amount of Three Hundred Fifty Pesos (P350.00) for the operation of tricycle-for-hire.

**Other fees on tricycle operations:**

PARTICULAR	Amount of Fee
1. Filing fee	
• For the first five (5) units	P100.00
• For each additional unit	P 30.00
2. Filing fee for amendment of MTOP	P 100.00

**Section 3E.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 MTOP based on the number of units.

(c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

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

(a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang.

(b) The Sangguniang of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP 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 MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the MTOP shall carry a common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
  4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
  5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the *Sangguniang Bayan*.
  6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The *Sangguniang Bayan* may provide exceptions if there is no alternative route.
  7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- (c) The *Sanggunian* 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 Twenty Pesos (P20.00) plus Five Pesos (P5.00) per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the *Sanggunian*.

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 and the MTFRB Office (Motorized Tricycle Franchising and Regulatory Board) 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 F. Permit Fee for Cockpits Owners/Operators/Licensees/  
Promoters and Cockpit Personnel**

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

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

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

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

PARTICULAR	Amount of Fee
(a) For the owner/operator/licensee of the cockpit:	
1. /Application filing fee	P100.00
2. Annual cockpit permit fee	P3,000.00
(b) From cockpit personnel:	
1. Promoters/hosts	P1000.00
2. Put Manager	P300.00
3. Referee	P200.00
4. Bet taker/`Kristo`/`Llamador`	P200.00
5. Bet Manager/`Maciador`/`Kasador`	P200.00
6. Cashier	P200.00
7. Derby Matchmaker	P200.00

**Section 3F.03. Time and Manner of Payment.**

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- (b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof.
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

### **Section 3F.04. Administrative Provisions.**

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The *Sangguniang Bayan* shall determine the number of cockpits to be allowed in this Municipality.
- (c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

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

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

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

- (a) *Cockfighting* – is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; *pintakasi* or *tupada*," or its equivalent in different Philippine localities.
- (b) *Local Derby* – is an invitational cockfight participated in by gamecockers or cockfighting "*afficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) *International Derby* – refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "*afficionados*" with "pot money" awarded to the proclaimed winning entry.

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

KINDS OF COCKFIGHTING EVENTS	Amount of Fee
(a) Special cockfights ( <i>Pintakas</i> )	P3,000.00
(b) Special Derby –	
Assessment for Promoters:	
Two-cock Derby	P2,000.00
Three-cock Derby	P3,000.00
Four-cock Derby	P4,000.00
Five-cock Derby	P5,000.00
Six-cock Derby and Above	P 8,000.00
(c) Per Hack Fight	P 50.00
(d) Per Win (ordinary)	P 50.00
(e) Per Win (derby)	P 100.00

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

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

**Section 3G.05.Administrative Provisions.**

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "*Balikbayans*", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the *Sangguniang Bayan*, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the Municipality without first securing a license renewable every year on their birth month from the Municipality where such

cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

**Article H. Permit Fee on Occupation or Calling Not Requiring Government Examination**

**Section 3H.01. Imposition of Fees.** 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:

<b>OCCUPATION OR CALLING</b>		<b>Rate of Fee Per Annum</b>
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P200.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P100.00
(c)	On employees and Workers in food or eatery establishment	P100.00
(d)	On employees and workers in night or night and day establishment	P100.00
(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, chamber-maid, 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 ( <i>cochero</i> ), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	P100.00

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

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

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
  - (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
  - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
  - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (a) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- (b) Employees and workers in food or eatery establishments such as but not limited to the following:
  - (1) Employees and workers in canteen, *carinderia*, catering services, bakeries, or 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.
- (c) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

- (d) 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 3H.04. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer 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 3H.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 startworking.

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

**Section 3H.06. Administrative Provisions.**

- (a) The Municipal Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.
- (b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

**Article I. Registration and Transfer Fees on Large Cattle.**

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

REGISTRATION AND TRANSFER		Amount of Fee
(a)	For Certificate of Ownership	P100.00
(b)	For Certificate of Transfer	P150.00
(c)	For Certificate of Private Brand	P150.00

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

**Section 3I.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 3I.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 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 3I.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 J. Fees on Impounding of Stray Animals**

**Section 3J.01. *Definition.*** When used in this Article

- (a) *Astray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- (b) *Public Place* includes national, Municipality, 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 3J.02. *Imposition of Fees.*** There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	Amount of Fee
(a) Large Cattle	P200.00
(b) All other animals	P100.00

**Section 3J.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 3J.04. *Administrative Provisions.***

- (a) For purposes of this Article, the *Public Safety Personnel* 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 thirty (30) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded

animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within thirty (30) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for fifteen (15) days in 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 seven (7) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within fifteen (15) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

OFFENSES		Amount of Fee
(a)	First offense	P100.00/day
(b)	Second offense	P300.00/day
(c)	For the third offense and each subsequent offense	P500.00/day

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

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

**Section 3K.01. *Imposition of Fees.*** There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment used within the Municipality:

KINDS OF MACHINERY & EQUIPMENT	Rate of Fee Per Annum

(a)	Hand Tractors	P250.00
(b)	Light Tractors	P250.00
(c)	Heavy Tractors	P500.00
(d)	Bulldozer	P1,000.00
(e)	Forklift	P1,000.00
(f)	Heavy Graders	P1,000.00
(g)	Light Graders	P750.00
(h)	Mechanized Threshers	P500.00
(i)	Manual Threshers	P500.00
(j)	Cargo Truck	P500.00
(k)	Dump Truck	P500.00
(l)	Road Rollers	P1,000.00
(m)	Payloader	P1,000.00
(n)	Primemovers/Flatbeds	P500.00
(o)	Backhoe	P1,000.00
(p)	Rock Crusher	P1,000.00
(q)	Batching Plant	P5,000.00
(r)	Transit/Mixer Truck	P500.00
(s)	Crane	P1,000.00
(t)	Other agricultural machinery or heavy equipment not enumerated above	P500.00

**Section 3K.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 3K.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 L. Permit and Inspection Fee on Machineries and Engines**

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

<b>KINDS OF MACHINERIES &amp; ENGINES</b>		<b>Rate of Fee Per Annum</b>
(a) Internal combustion engines		
1.	2Hp and below	P100.00
2.	5Hp and below but not lower than 3Hp	P100.00
3.	10Hp and below but not lower than 5Hp	P200.00
4.	14Hp and below but not lower than 10Hp	P300.00
5.	Above 15Hp	P500.00
(b) Other stationary engines or machines		
1.	3Hp and below	P100.00
2.	5Hp and below but not lower than 3Hp	P100.00
3.	10Hp and below but not lower than 5Hp	P200.00

4.	14Hp and below but not lower than 10Hp	P300.00
5.	Above 14Hp	P500.00
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).		

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

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

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

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

<b>KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIALS</b>		<b>Rate of Fee</b>
(a) Storage of gasoline, diesel, fuel, kerosene and similar products		
1.	500 to 2,000 liters	P500.00
2.	2,001 to 5,000 liters	P2,000.00
3.	5,001 to 20,000 liters	P3,000.00
4.	20,001 to 50,000 liters	P5,000.00
5.	Over 50,000 liters	P10,000.00
(b) Storage of cinematographic film		P1,000.00
(b) Storage of celluloid		P1,000.00
(d) Storage of Calcium carbide		
1.	Less than 50 cases	P1,000.00
2.	50 to 90 cases	P2,000.00
3.	100 or more cases	P3,000.00
(e) Storage of tar, resin and similar materials		
1.	Less than 1,000 kls.	P500.00
2.	1,000 to 2,500 kls.	P600.00
3.	2,500 to 5,000 kls.	P800.00
4.	Over 5,000 kls.	P1,000.00
(f) Storage for coal deposits		
1.	Below 100 tons	P1,000.00
2.	100 tons or above	P5,000.00

(g) Storage for combustible, flammable or explosive substance not mentioned above	P1,000.00
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**Section 3M.02. Time of Payment.** The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

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

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- (b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

**Article N. Permit Fee for Excavation**

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

KINDS OF EXCAVATION		Amount of Fee
a) For crossing streets with concrete pavement		
1.	For crossing concrete pavement (minimum area 2.00 x .600m., 12 sq. m.)	P3,000.00/sq.m
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)	P 400.00/linear m.
(b) For crossing streets with asphalt pavement		
1.	Minimum fee	P3,000/sq.m.
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	P300.00/linear m.
(c) For crossing the streets with gravel pavement		
1.	Minimum fee	P750.00/sq.m.
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3m)	P50.00/linear m.
(d) For crossing existing curbs and gutters resulting in damage		P1,000.00/linear m.
(e) Additional fee for every one (1) day of delay in		10% of the Permit

excess of excavation period provided in the Mayor's permit	Fee
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**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 fifty percent (50%) shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within fifteen (15) 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 Porac unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- (b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

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

**Section 30.01. *Imposition of Fees.*** There shall be collected a Mayor's Permit Fee of one thousand (P 1,000.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

**Section 30.02. *Time and Manner of Payment.*** The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

**Section 30.03. *Exemption.*** Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

**Section 30.04. *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 Tourism/Group Activities**

**Section 3P.01. Imposition of Fees.** 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:

KINDS OF ACTIVITY	Amount of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P500.00
2. Dances	P500.00
3. Coronation and ball	P500.00
4. Promotional sales	P1,000.00
5. Tourism Related Events	
-Less than 200 participants	P 1,000.00
-201 participants or more	P2,000.00
5. Other group activities	P 500.00

**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 Fees.** There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this Municipality:

KINDS OF ACTIVITY	Rate of Fee per Filming
a. Commercial movies	P5,000.00/day

b. Commercial advertisements	P1,500.00/day
c. Documentary film	P1,000.00/day
d. Videotape coverage	P500.00/day

In cases of extension of filming time, the additional amount required must be paid prior to extension of filming time. In case of educational purpose, the fee maybe waived but with proper endorsement of the school or agency involved.

**Section 3Q.02. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit five (5) days before location-filming is commenced.

## 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:

KINDS OF DOCUMENTS		Amount of Fee
a)	For every page or fraction thereof typewritten (not including the certificate and notation)	P100.00/page
b.	For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P100.00/page
c.	For certifying the official act of the Municipal Judge or other judicial certificate with seal	P100.00/page
d.	For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page.	P100.00/page
	Succeeding pages	P 10.00/page
e.	Photocopy or any other copy produced by copying machine per page	P100.00/page
	Succeeding pages	P 10.00/page

**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 Civil Registrar of this Municipality the following fees:

<b>A. REGISTRATION FEE:</b>			
	A.1	Birth/Death/Marriage/Founding	Free of charge under Proclamation No. 326 s. 1994
	A.2	Affidavit of Legitimation	P 200.00
	A.3	Affidavit of Acknowledgement	P 200.00
	A.4	Affidavit to use the Surname of the Father (AUSF)	P 200.00
	A.5	Acquisition of Citizenship (naturalization)	P 500.00
	A.6	Other registration legal instruments	P 200.00
<b>B. FILING FEE FOR R.A. 9048/RA 10172</b>			
	B.1	Correction of clerical error	P 1,000.00
	B.2	Change of First Name	P 3,000.00
	B.3	Correction of Sex/Gender	P 3,000.00
	B.4	Correction of day and month in the date of birth	P 3,000.00
<b>C. SERVICE FEE:</b>			
	C.1	Migrant petition (RA 9048/RA 10172)	
		C.1.a. Correction of Clerical Error	P 500.00
		C.1.b. Change of First Name	P 1,000.00
		C.1.c. Correction of day and month in the date of birth	P 1,000.00
		C.1.d. Correction of sex/gender	P 1,000.00
	C.2	Out-of-town reporting of birth/marriage/death	P 200.00
	C.3	Endorsement (ADVANCE)	P 200.00
	C.4	Endorsement (REPLACED missing PSA file)	P 200.00
	C.5	BREQS (PSA DOCS>)	P 100.00
<b>D. NOTARIAL FEE:</b>			
		D.1.1 Affidavit/AUSF	P 100.00
		D.2. Parental consent/advice	P 100.00
<b>E. COPY ISSUANCE OF CIVIL REGISTRY DOCUMENTS</b>			
		E.1. Birth Certificate (Available, not available, destroyed)	P 75.00
		E.2. Marriage Certificate (Available, destroyed)	P 75.00
		E.3. Death Certificate (Available, Not available, destroyed)	P 75.00
		E.4. Certified photocopy of Civil Registry Documents with or without annotations 1 <sup>st</sup> Copy Succeeding Copies	P 100.00 P 50.00/per page
		E.5. Certified Photocopy of Court Decisions with Finality	P 200.00

		E.6.Certification/Transcription	P 75.00
<b>F. FEE RELATING TO MARRIAGE</b>			
	F.1	Application for Marriage License	P 500.00
	F.2	Marriage License	P 200.00
	F.3	Solemnization Fee	P 500.00
	F.4	Pre-marriage Counseling Fee	P 100.00

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

- (a) The court or proper public official whenever absolutely necessary in administrative judicial or other official proceedings to determine the identity of a person, provided there must be a subpoena ducestecum and ad testificandum for the production of civil registry document are exempted from payment of certification/transcription/certified copy of civil registry documents.
- (b) Indigent petitioner as certified by the MSWD or the mayor is exempted from payment of filing fee for petition filed under RA 9048/RA 10172.
- (c) Indigenous people residing in Porac, Pampanga are exempted from payment of fee for civil registry documents.

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

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

### **Article C. Police Clearance Fee**

**Section 4C.01.Imposition of Fees.** 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:

<b>PURPOSE OF CLEARANCE</b>		<b>Amount of Fee</b>
1.	For employment, scholarship, study grant and other purposes not hereunder specified	P100.00
	For change of name	
2.	For application for Filipino Citizenship	P500.00
3.	For passport or Visa application	P500.00
4.	For firearms permit application	P100.00
5.	For PLEB clearance	P500.00
6.	Excerpts from Police Blotter/Report	P 100.00
7.	For SSS Reference Claim	P 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 Fees.** 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 in the amount of Php 200.00 per establishment:

<b>Additional Fees</b>		<b>Amount of Fee</b>
	Certificate of Potability	P 100.00
	Drinking Water Site Clearance	P 300.00

**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 Fees.**

1. For the issuance of medical-physical or health examination certification for general medical purposes, for employment purposes and for legal purpose, there shall be collected fees such as:

<b>Kind of Document</b>		<b>Amount of Fee</b>
A.	Medical certificate for evidences in court litigation	P 100.00
B.	Issuance of Certificates for General-Medical Purposes	P 100.00
C.	Medical certificate for physical/health examination <ul style="list-style-type: none"> <li>• For employment purpose</li> <li>• For legal purposes</li> <li>• For sickness notification leaves</li> </ul>	P 100.00 P 200.00 P 100.00

2. Laboratory services rendered by the Municipal Health Office for employment purposes/requirements for issuance of health certificate.

Kind of Document		Amount of Fee
A.	Routine urinalysis stool examination	P 30.00
B.	Stool examination	P 30.00
C.	Hemoglobin determination	P 30.00
D.	Bile Test in urine	P 30.00
E.	CBC Platelet count	P 100.00
F.	Genital Smear, Sperm Analysis	P 100.00
G.	HIV Screening	P 100.00

3. Issuance of health certificates for employed workers in Food, Non Food Establishments and Agro Industrial Establishments - P 100.00.
4. Issuance of health certificates and Identification cards of employed workers working in the following establishments: Videoke bars, Laser/Karaoke Bars, Beer Houses, Hotels/Motels and like - P 150.00.
5. Permit for cadaver disposition

Kind of Document		Amount of Fee
A.	Burial permit fee	P 100.00
B.	Fee for the transfer of the cadaver to other place Outside the municipality	P 200.00
C.	Fee for the interment of non-resident	P 150.00

6. Transfer Permit Fee in and out of Food Deliveries within the area of Jurisdiction of our Municipality of Porac-P 500.00.

**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 Three Hundred Pesos (P300.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

### **Article F. Service Fee for Garbage Collection**

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

<b>KINDS OF ESTABLISHMENTS</b>		<b>Amount of Fee Per Annum</b>
Manufacturers, Millers, Assemblers, Processors and Similar Business		
a.	Not more than 100 sq. m.	P1,200.00
b.	More than 100 sq. m.	P3,600.00
Hotels, Apartments, Motels and Lodging Houses		
a.	Not more than 100 sq. m.	P1,200.00
b.	More than 100 sq. m.	P3,600.00
Restaurants, Day and Night Clubs, Cafes, and Eateries		
a.	Not more than 50 sq. m.	P1,200.00
b.	More than 50 sq. m.	P3,600.00
Hospitals, clinics, laboratories and similar business establishments		
a.	Not more than 10 sq. m.	P1,500.00
b.	More than 10 sq. m.	P3,000.00

<b>Movie houses and Retailers</b>		
a.	Not more than 10 sq. m.	P1,000.00
b.	More than 10 sq. m.	P1,500.00
<b>Other business not mentioned above</b>		
a.	Not more than 10 sq. m.	P1,000.00
b.	More than 10 sq.m.	P1,500.00

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

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

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

**Article G. Environmental Fees.**

Every owner/operator of business, industrial, commercial or agricultural establishment with potential source of pollution/nuisance relevant to solid waste, air quality, waste water, odor and noise shall pay an Environmental Management Fee for the purpose of maintenance, management and protection of the Municipality's environmental and natural resources.

<b>A. Industrial and Manufacturing Firm</b>	<b>Annual Fees</b>
1. Big industrial such as sugar mills, bleaching/stone washing, cement plant, food processing plant, car assembly plant.	P 20,000.00
2. Medium and light industries such as furniture, asphalt mixing plant, batching plant.	P 6,000.00
3. Small scale industries rice, corn, flour and feed mills, manufacturers of bricks tiles, ceramic pipes and other concrete products	P 3,000.00
<b>B. Commercial Establishment</b>	
1. Malls	P 10,000.00
2. Super Markets	P 5,000.00
3. Fast Food Chain stores	P 5,000.00
4. Restaurant	P 2,000.00
5. Inns, Lodge and the like	P 2,000.00
6. Resort with Entrance Fee	P 2,000.00
7. Gasoline and service station	P 1,000.00



8. Lumberyard and Hardware	P 1,000.00
9. Motor Vehicle dealers	P 1,000.00
10. Appliance dealers	P 1,000.00
11. Groceries	P 1,000.00
12. Dry Goods Stores	P 500.00
13. Fish, meat and chicken vendors	P 500.00
14. Vegetable and fruit vendors	P 500.00
15. Carinderias and caterers	P 500.00
16. Glassware stores	P 500.00
17. Bakery and bakeshop store	P 500.00
18. Shoe store	P 500.00
19. Barber and beauty shops	P 500.00
20. Dress and tailoring shops	P 500.00
21. Flower Shops	P 500.00
22. Music and record shop	P 500.00
23. Copying machines, wood frames and photography shops	P 500.00
24. Pet Shops	P 500.00
25. LPG Stores	P 500.00
26. Auto supplies	P 500.00
<b>C. Medical Institutions</b>	
1. Hospitals	P 10,000.00
2. Medical Clinic with patient confinement facilities	P 2,000.00
3. Medical and dental clinic X-ray, ultrasound and CT scan	P 1,000.00
4. Drug stores	P 1,000.00
5. Optometrist shops	P 500.00
<b>D. Financial Institution</b>	
1. Banks	P 1,000.00
2. Financing and credit loan	P 500.00
3. Pawn shops and jewelry shops	P 500.00
4. Insurance and bonding companies	P 500.00
<b>E. Educational Institution</b>	
1. Universities	P 5,000.00
2. Colleges	P 4,000.00
3. High Schools and Vocation Schools	P 1,000.00
4. Elementary, Kinder and Nursery Schools	P 500.00
5. Physical Fitness School	P 500.00
6. Bookstores and school supplies	P 500.00
<b>F. Energy, Transport and Communication Firm</b>	
1. Bus Companies with Terminals	P 5,000.00
2. Electric Companies	P 2,000.00
3. Telephone & Communication	P 2,000.00
4. Water Service Companies	P 1,000.00
5. TV and Radio	P 1,000.00
<b>G. Entertainment Firm</b>	
1. Cinemas	P 2,000.00
2. Cockpit Arena	P 2,000.00
3. Night Clubs and Karaoke Bars	P 2,000.00
4. Billiards and Pool Rooms	P 500.00
5. Video Game Shops	P 500.00
6. Bowling Alleys	P 500.00
<b>H. Offices</b>	

1. Accounting, lawyer, real estate, advertising offices, insurance agencies, etc.	P 500.00
<b>I. Poultry and Livestock</b>	
1. Large scale piggery with more than 200 sow level, poultry with more than 50,000 heads and cattle farms more than 200 heads	P 20,000.00
2. Medium scale piggery with 50-200 sow level, poultry with 20,000-50,000 heads and cattle farms 50-200 heads	P 10,000.00
3. Small scale piggery with 11-49 level, Poultry with more than 1,000 but less than 20,000 and cattle farms with more than 10 but less than 50 heads	P 3,000.00
4. Backyard raisers	P 500.00
5. Nursery orchids and flower growers	P 500.00
6. Poultry, agricultural farm stores	P 500.00
<b>J. Repair Shops</b>	
1. Motor vehicles repair shops	P 1,000.00
2. Battery and electrical shops	P 1,000.00
3. Appliance and other repair shops	P 500.00
<b>K. Wholesaler and Dealers</b>	
1. Chicken dressing plants	P 10,000.00
2. Coconut and buko wholesaler	P 4,000.00
3. Chicken dealer	P 2,000.00
4. Beer and softdrinks dealer	P 1,000.00
5. Meat dealers	P 1,000.00
6. Fruit and Vegetable dealers	P 1,000.00
<b>L. Others</b>	
1. Machine Shops	P 1,000.00
2. Brake and Clutch bonding shops	P 500.00
3. Vulcanizing	P 5,000.00
4. Junk Shops	P 1,000.00
5. Gravel and Sand	P 5,000.00
6. Iron and Metal Craft	P 1,000.00
7. Sash and Wood Craft	P 1,000.00
8. Coffin/casket maker	P 1,000.00
9. Memorial Parks	P 5,000.00
10. Funeral parlors with mortuary and/or embalming facilities	P 5,000.00
11. Funeral parlor service	P 2,000.00
12. Parking lots with parking fees	P 1,000.00
13. Furniture stores	P 500.00
14. Small sari-sari stores	P 300.00

**Section G.1. Imposition of Fees for Tourism Related Establishments.** There shall be collected an environmental fee of Php20.00 per guest on every tourism related establishment such as but not limited to hotels, recreational facilities and other accommodation.

**SECTION G.2. Imposition of Fees for Tourism Related Events.** Trade fairs, market encounters, baratilyos shall be charged an environment fee of 1 percent of the rent or lease of space but not less than Php 100.00 per day; animal shows shall be charged 1 percent of the entry fee per day but not less than Php 200.00 per day; car or motor shows

shall be charged Php 100.00 per car per day; beer fests shall be charged 2 percent of the tickets sale; carnival shall be charged Php 300.00 per ride or amusement facility per day; concert shall be charged 2 percent of the tickets sales; political rallies shall be charged Php 3,000.00 per date; school events and religious gatherings shall be charged Php 2,000.00 per day plus Php 50.00 per booth per day; company promotional events or sales caravan shall be charged Php 2,000 per day plus Php 200.00 per booth per day and airsoft games and other sports events shall be charged Php 2,000.00 per day.

**Section G.3. Time of Payment.** The Environmental Fee for tourism related establishments shall be paid upon renewal of mayor’s permit on or before the 20<sup>th</sup> day of January unless otherwise extended by the Sangguniang Bayan of Porac. Environmental fee for location filming, circus and other parades and other group activities shall be paid upon application and payment of permit fee to conduct said activity.

**Section G.3. Administrative Provision.** All tourism related establishments shall present upon renewal of mayor’s permit their tourism statistics/data in the manner prescribed for by the Tourism Unit of the Local Government Unit of Porac. A form shall be provided by the Tourism Unit to be filled up by the establishments in three (3) copies to be submitted as follows: (1) attachment in the application for renewal of mayor’s permit, (2) Tourism Unit of the Local Government Unit of Porac and (3) File copy of applicant.

**Section H.1. Imposition of Ecological and Service Fees for Truckers and Haulers of Gravel and Sand.** There shall be collected an Ecological Fee of Php50.00 and Service Fee of Php 50.00 per truck load of gravel and sand operating and traversing within the bounds of the municipality. A separate Ordinance may be enacted by the Sangguniang Bayan to provide a detailed information about the said fees.

## CHAPTER V. MUNICIPAL CHARGES

### Article A. Rentals of Personal and Real Properties

#### Owned by the Municipality

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

Item	KINDS OF PROPERTY	Rate of Rental (specify if annual, monthly, weekly or daily)
1)	Land Only (per sq.m) a) Located in commercial/industrial area b) Located in residential area c) others	P200.00/mo/sq.m P100.00/mo/sq.m P50.00/mo/sq.m.
2)	Building (per square meter of floor area) a) Located in commercial/industrial area b) Located in residential area c) others	P300.00/mo/sq.m P150.00/mo/sq.m P100.00/mo/sq.m

3)	Vehicles and Equipment	
	a. Road Grader including operator	P 1,600.00/hour
	b. Bulldozer OGOP or equivalent with operator (Freight/Transfer Cost shall be charged separately for back and forth)	P 1,600.00/hour
	c. Payloader	P 2,400.00/hour
	d. Dump Truck (12 cu.m)	P 1,800.00/hour
	e. Dump Truck (6 cu.m)	P 600.00/hour
	f. Tractor (Rotavator)	P 2,500.00/hour/hect.
	g. Tractor (Distrillo)	P 1,400.00/hour/hect.
	h. Tractor (Disco)	P 2,400.00/hour/hect.
	i. Ambulance with driver and 2 rescuers	P 2,550.00/8hour/day
	j. Other Equipment not listed above	P 300.00/hour
	k. Other Equipment purchased after the promulgation of this ordinance	P 500.00/hour As maybe decided by the Sanggunian

Kind of Certification		
1.	Certified True Copy of Tax Declaration	P 100.00/Tax Dec.
2.	Annotation of Amortization, Mortgage and Encumbrances	P 50.00/Tax Dec.
3.	Certificate of Ownership and other Certification	
	a. Certificate of No Improvement	P 100.00/per page
	b. Certificate of Property Holdings	P 100.00/per page
	c. Certificate of No Declared Property	P 100.00/per page
4.	Research Fee/Verification Fee (Simple Copy of Tax Declaration only)	P 50.00/per page
5.	Transfer Fee/Issuance of Owner's Copy	P 100.00/per page
6.	Inspection Fee	P 150.00/per Brgy. Inspected
7.	Tax Map Fee	P 50.00

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

### **Article B. Charges for Parking**

**Section 5B.01. Imposition of Fees.** 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:

NATURE		ANNUAL RATES DAILY RATES
A) Day Parking Rates		
Vehicle Type:		
	• Tricycle	P10.00
	• Private Cars and Service Vehicles	P20.00
	• Passenger Jeepneys	P20.00

	<ul style="list-style-type: none"> <li>• Cargo Trucks/Delivery Vans</li> <li>• Passenger Bus</li> </ul>	P30.00 P 30.00
2) Overnight Parking Rates		
All types of vehicles		
	<ul style="list-style-type: none"> <li>• Annual</li> <li>• Daily</li> </ul>	P10,000.00 P50.00
Each barangay shall assist the Municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a ten percent (10%) share of the fees collected from its area of jurisdiction.		
3) Towing fee of P300.00 and impounding fee of P100/day shall be collected from owners of vehicles who shall violate this Article.		

**Section 5B.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 C. Cemetery Charges

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

NATURE OF LEASE	Fee for Lease Period
a) Rental fee for each burial lot	P6,000.00
b) For every additional layer thereof	P3,000.00
c) For niches on apartment type	P2,000.00

**Section 5C.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 5C.03. Administrative Provisions.**

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

- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the *Sangguniang Bayan* shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees thereof.
- (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 D. Market Fees and Charges**

**Section 5D.01. Definition.** When used in this Article

**Public Market** – refers to any place, building or structure of any kind designated as such by the Sangguniang Bayan.

**Market Premises** – refer to any space in market compound a lot consisting of bare ground, not covered by market building, and usually occupies by transient vendors during market day.

**Market Section** – refers to a subdivision of the market housing and class or group of allied goods, commodities, or merchandises.

**Section 5D.02. Market Sections.** The public market of the municipality shall be divided into the following sections:

- a.) **Fish Section** – fresh/fish. Claws, oyster, lobster, shrimps, seaweed's and other seafoods or marine products including similar dries fish and other thereof.
- b.) **Meat Section** – fresh/dried meat from cow, carabao, pig, sheep. Goat, including poultry meat thereof.
- c.) **Vegetable and Fruit Section** – all kinds of vegetable fruit, including root crops.
- d.) **Dry Goods, Grocery and General Merchandise Section** – all kinds of textiles, readymade clothes, apparel, kitchen/glass wares, school and office supplies, grocery items and other preserved foods.
- e.) **Eateries and cooked section** – all kinds of cooked foods to include refreshment and cafes and other similar establishments.

f.) **Others** – not specifically included above.

The numbering classification or designation and other form of identifying market section shall be the responsibilities of the office of the Mayor through the market superintendent, market, market administrator or whoever is the officer-in-charge thereof.

**Section 5D.03.Imposition of Market Fees and Charges.** There shall be collected the following market fees and charges:

MARKET SECTION		STALL RENTAL/FEE
A. Rental Fee on market premises with stall:		
1. On stalls with booth constructed by the municipal government, per square meter or fraction thereof, per day or fraction thereof payable within a given month:		
Class "a" stall		P 180.00
Class "b" stall		P 150.00
Class "c" stall		P 100.00
2. On stalls with booth constructed by the municipal government, per square meter or fraction thereof, per day or fraction thereof payable within a given month:		
Class "a" stall		P 50.00
Class "b" stall		P 40.00
Class "c" stall		P 30.00
B. Rental fee on other market premises without stalls/booths,		
1. On occupants on market premises without stalls or booth, per square meter or fraction thereof, per day or fraction thereof payable upon occupancy:		
Class "a" space or tiendas		P 30.00
Class "b" space or tiendas		P 20.00
Class "c" space or tiendas		P 10.00
2. Market Entrance Fee payable upon entrance:		
a.) Fresh fish or sea foods		P 20.00
b.) Dried, salted or smoked fish or fish preserved by other means per kilogram		P 20.00

The officer-in-charge of the market administration shall issue the necessary rules and regulation including the classification of fishes and other sea foods subject to the approval by the Mayor.

C.	Fruits and Vegetables	
	1. Banana, per hundred	P 20.00
	2. Indian Mango, Per sack or kaing	P 20.00
	3. Garlic, per sack	P 20.00
	4. Mango, per sack	P 20.00

	5. Peanut, per sack	P 20.00
	6. Corn, per sack, fresh	P 20.00
	7. Sweet potato, per sack	P 20.00
	8. Cassava, per sack	P 20.00
	9. Ampalaya, per sack	P 20.00
	10. Rice, per sack	P 20.00
	11. Pineapple, watermelon and melon, per sack	P 20.00
	12. Miscellaneous commodities by sack	P 10.00
D.	Miscellaneous Commodities	
	1. For every sack rice or palay	P 10.00
	2. For every sack of coffee, soy beans, peanuts, balatong, kibal and the like	P 10.00
	3. For every sack of salt	P 10.00
	4. For every sack of rice bran (ipa)	P 10.00
	5. For every can of brown sugar	P 10.00
	6. For every head of chicken , duck goose, turkey and the like	P 1.00
	7. For every head of fighting cock	P 5.00
	8. For every piece of sawali (2m.X4m.)	P 10.00
	9. For every Jeep loads of pots and jar	P 30.00
	10. For every one hundred egg (100) chicken or ducks	P 10.00
	11. All other similar items not specified above	(2%) of its market price

#### **Section 5D.04. Time of Payment.**

- a.) **For Stalls.** The Fee or rental of market shall be paid to the municipal treasurer or his duly authorized representative within the first twenty (20) days of each month. In case of new lease, the rental due for the month, shall be paid before occupancy of the stall.
- b.) **For Occupancy of Market Premises.** The fee for the occupancy of market premises shall be paid daily, before any commodity or merchandise is sold within the market premises.
- c.) **For Market Entrance Fee.** The fee shall be collected at the gate of public market before the transient vendors are allowed to sell their goods.

#### **Section 5D.05. Issuance of Official Receipts and Cash Tickets.**

The Municipal Treasurer, or his duly authorized representative, shall issue an official receipt as evidence of payment of rental or fixed stalls.

The cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written at the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he was assigned. If vendor disposed of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandise, even if such sale is done in the same place occupied by the previous vendor.

The cash tickets issued shall be torn in half, one half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the Municipal Treasurer, for counter checking against his record of cash tickets issued by him for that day.



**Section 5D.06. Surcharge for late or non Payment of Fees.**

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

**Section 5D.07. Adjudication of Stalls.**

- a.) **Lease Period.** The contract of lease for any stall shall be for a period of two (2) years, renewably upon its expiration, unless sooner revoked in accordance with the provisions of this Article.
- b.) **Notice of vacancy.** Notice of vacant or newly constructed stall or booth shall be made for a period of not less than ten (10) days immediately preceding the date fixed for their awards to qualified applicants to appraise the public of the fact that such stall or booth unoccupied and available for lease. Such notice shall be written on the cardboard, thick paper, or any other suitable material in the following form:

**NOTICE**

Notice is hereby given that stall/booth No. \_\_\_\_\_ Building No. \_\_\_\_ of the market is vacant (or will be vacated on \_\_\_\_\_ 20\_\_\_\_. Any person 21 years of age, or more and is not legally incapacitated, and has passed the qualifications for the vacancy as promulgated by the Mayor, shall file an application thereof on the prescribed form. Copies may be obtained from the office of the Municipal Treasurer during the office hours before 12:00 o'clock noon at the Office of the Municipal Mayor by the committee. This stall/booth in the \_\_\_\_\_ Section and is intended for the sale of \_\_\_\_\_.

\_\_\_\_\_  
Municipal Mayor

**c.) Application for Lease**

- 1.) The application shall be under oath. It shall be submitted to the Office of the Municipal Mayor by the applicant either in person or through his/her attorney.
- 2.) It shall be duty of the Municipal Treasurer to keep a registry book showing the names, and addresses of all applicants for vacant stalls or booth, the number and description of the stall/booth applied for, and the date and hour of the receipt of the application setting forth therein the time and date of receipts thereof. The application shall be substantially in the following form:

**APPLICATION TO LEASE MARKET STALL**

The Municipal Mayor  
Municipality of \_\_\_\_\_  
Province of \_\_\_\_\_

Sir:

I hereby apply under the following contract for the lease of Stall no. \_\_\_ of the market. I am \_\_\_\_\_ residing at \_\_\_\_\_.

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

- 1.) That, I passed all the qualifications and requirements thereupon;
- 2.) That, while I am occupying or leasing this (or these) stalls I shall at all times have my pictures and that of my helper (or those of my helpers) conveniently framed and hung up conspicuously in the stall;
- 3.) That I shall keep the stall (stalls) at all times in good sanitary condition and comply strictly with all sanitary and existing market rules and regulation or may hereafter be promulgated;
- 4.) That I shall religiously pay the corresponding rents for the stall (stalls) in the manner prescribed thereof;
- 5.) That, the business to be conducted in the stall(s) belongs exclusively to me;
- 6.) That, in case I engaged the services of helpers, I shall nevertheless personally conduct business and be personally present at the stalls (stalls); I shall promptly notify the market authorities of my absence, giving a reason or reasons thereof;
- 7.) That, I shall sell nor transfer my privilege to the stall or stalls/booths or otherwise permit another person to conduct business therein without prior authority from the Municipal Mayor; and
- 8.) That any violation on my part or on the part of my helper of the foregoing conditions; shall be sufficient cause for the authorities to cancel this contract.

Very respectfully yours,  
Applicant  
TIN \_\_\_\_\_

SUBSCRIBED AND SWORN to before me in the Municipality of \_\_\_\_\_, Philippines, this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_ applicants-affiant exhibiting to me his/her Community Tax Certificate No. \_\_\_\_\_ issued on \_\_\_\_\_ at \_\_\_\_\_ Philippines.

**Official Title**

- 3.) Applicants who are Filipino shall have preferences in the lease of market stalls. If on the last day set for the filling applicants there is no application from a Filipino citizen, the posting of the Notice of Vacancy prescribed above all shall be reported for another ten-day period. If after the expiration of the period there is still no Filipino applicant the stall, affected may be leased of to any alien applicant who filed his application first, If there are several alien applicants, the adjudication of the stall shall be made through drawing of the lots to be conducted by the Market Committees on the date/hour/specified on the notice, and the result shall be reported to the Municipal Treasurer.
  - 4.) The successful applicant shall furnish the Municipal Treasurer two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Municipal Treasurer to affix one (1) copy of the picture to the application and the other copy to the record car kept for the purpose.
- d.) Appeals** – Any applicant who is not satisfied with the adjudication made of the stall applied for, may file an appeal with the Municipal Mayor who may submit such appeal with his comment and recommendation, if any. The decision of the Mayor shall be final.

**Section 5D.08. *Miscellaneous Provision on Stalls.***

- a.) **Vacancy of stalls before the expiration of the lease.** If, for any reason before his lease contract of the stalls expires such stall is considered vacant prescribed and its occupancy thereafter shall be disposed of in the manner herein.
- b.) **Partnership with Stall Holders.** A market shall holder who enters into a business partnership with any party after he had acquires the right to lease such stalls has no authority to transfer to his partner or partners the right to occupy the stall, provided, however, that is case of death, or any legal disability of such stall holder to continue in his business the surviving partner may be authorized by continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of partnership. If the surviving partner is qualified to occupy the market stall under the provision thereof and the spouse, parent, son, daughter or relative within the third degree of consanguinity or affinity of the deceased is not applying for the stall, be shall be given preference to continue occupying the stall or booth concerned, if he applies thereof.
- c.) **Lease to Personally Administer his Stall.** Any person who has been awarded to lease a market stall in accordance with the provisions thereof, shall occupy, administer and be present personally at his stall or stalls booth or booths, provided however, that the helpers he employs are citizens of the Philippines, including but not limited to the spouse, parent and children of the stall holder who are actually living with him and who are not disqualified under the provision

hereof and provided further; that the person to be employed as helpers shall under no circumstances, be person with whom the stall holder has any commercial relation of transaction.

**d.) Dummies; Sub-lease of Stall.** In any case where the person, registered to be holder or lessee of a stall or booth in the public market, is found to be not the person who is actually occupying said stall or stalls, the lease of such stall or stalls shall be cancelled, if upon investigation such stall holders shall be found to have subleased his or her stall/stalls 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 booth.

**Section 5D.09. *Creation of Market Committee.*** There is hereby created a permanent market committee composed of the Municipal Mayor as chairman, the Market Supervisor/Administrator as vice-chairman, the Municipal Treasurer, a member of the Sangguniang Bayan and a representative of the Market Vendors Association as member whose duties are to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booth in the market and to certify the result thereof.

**Section 5D.10. *General Provision.***

- a.) Market Hour – the public market shall be opened for business and/or sale of articles permitted for sale therein from 5:00 o'clock in the morning until 7:00 o'clock in the evening every day. The use of any stall or place in the market as living quarter, room and/or sleeping quarter is strictly prohibited; and no vendor or stall shall remain inside the market building after the dame has been closed.
- b.) This municipality shall not be responsible to the occupant's space and/or stall for any loss or damage cause by fire, theft, robbery, "force majeure", or any other cause. All articulated merchandise left in the public market at closure time shall be risk of the stall holder or owner thereof.
- c.) All articles abandoned in the public market building or its premises in violation of any provisions of this Articles and any rules and regulation relating to the management of the market, shall be deemed a nuisance; and that the duty of the market administrator or master and his subordinate is to take custody thereof within the time herein fixed, shall be sold at public auction, and the proceeds thereof shall accrue in favor of the Municipal government.
- d.) It shall be unlawful to any person, including children to peddle, hawk, sell, offer for sale, expose for sale, any merchandise, beg or solicit contribution of any kind within the public market building and its premises, including its "pasilios".
- e.) It shall be unlawful for any person to obstruct, annoy or impede any market employee or personnel in the performance of his duty.
- f.) It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drink, carry any deadly weapons within the premises of the public market at any time of the day.
- g.) It shall be unlawful for any person within the premises of the public market to create, any nuisance that would obstruct the orderly conduct of business, or any act which is inimical peaceful and orderly conduct of business.
- h.) It shall be unlawful, to any helper and/or vendor to expose, hangor place any article, whether the same is for sale, or container outside his assigned stall; to any person to carry in his possession deadly weapon such as knives, bolos, axes, ice picks, etc., within the market premises, or in the case of stall holder of their helpers, outside their respective stalls.

- i.) No merchandise or articles shall be sold, offered for sale or exposed for sale in the market unless the same have been legally acquired by the vendors and/or stall holders, and the corresponding due is paid.
- j.) It shall be unlawful for any lessee to construct, alter modify the original structure of any stall or booth, electrical wiring or water connection without prior permit from the Market Administrator as Approved by the Municipal Mayor.
- k.) It is the duty and obligation of any person or owner of a house, store or edifice surrounding the public market to provide their own receptacle for purposes of garbage collection and disposal.
- l.) All sanitary rules and regulation shall be strictly observed by all space and stall occupants.
- m.) The peddling or sale outside the public market site or premises of perishable foodstuffs like fish and meat is strictly prohibited.
- n.) No individual stall holder shall be allowed to lease more than two adjoining stalls regardless of the number of stalls they were occupying previously.
- o.) Those sub-leased or sold stalls to other parties shall be forfeited; and the present occupants shall be granted the lease contract over the stalls plus a surcharge of twenty-five percent (25%)
- p.) Ambulant and transient vendors are given second preference in the adjudication of market stalls after bonafide stall holders and present occupants have all been awarded with.
- q.) All stalls and booth to be raffled shall be numbered properly to prevent reservation of choice stalls and preferred occupant.

**Section 5D.11.Penalty.** Any violation of the provisions of this Article shall be punishable by a fine of not less than one thousand pesos (P1,000.00) but not more than five thousand pesos (P5,000.00) or an imprisonment of not less than one (1) month but not more than six (6) months or both fine and imprisonment at the discretion of the court.

### **Article E. Slaughterhouse Fees**

**Section 5E.01.Permmit Fee to Slaughter.** Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Meat Inspector.

**Section 5E.02.Imposition of Slaughter Fees.** There shall be collected the following permit fee to slaughter:

All expenses	Type of Animal	Fee
Water, electricity, permit to slaughter, slaughter, corral, antemortem, postmortem	Hog	P 80.00 (Fattener)
Water, electricity, permit to slaughter, slaughter, corral, antemortem, postmortem	Hog	P 100.00 (Sow)
Water, electricity, permit to slaughter, slaughter, corral, antemortem, postmortem	Cattle/Carabao/Horse	P 160.00 (any weight, size, age)
Water, electricity, permit to slaughter, slaughter, corral, antemortem, postmortem	Sheep/Goat	P 80.00

Breakdown of Fees:

Fees	Amount per Animal/Carcass			
	Cattle/Carabao/Horse	Hog		Sheep/Goat
		Fattener	Sow	
Permit to Slaughter	P 30.00	P 10.00	P 10.00	P 10.00
Slaughter	P 50.00	P 25.00	P 30.00	P 25.00
Corral	P 30.00	P 20.00	P 25.00	P 20.00
Anti mortem	P 20.00	P 10.00	P 15.00	P 10.00
Post mortem	P 30.00	P 15.00	P 20.00	P 15.00
<b>Total per animal</b>	<b>P 160.00</b>	<b>P 80.00</b>	<b>P 100.00</b>	<b>P 80.00</b>

Antemortem Inspection Fee	Fees
A. Large Cattle Cattle, Carabao, Buffalo, Horse	P 50.00/head
B. Hogs Sow, Boar, Finishers 31 kg. and above liveweight	P 30.00/head
Weanling, Suckling (lechon) 30kg. and below live weight	P 15.00/head
C. Goat and Sheep	P 15.00/head
D. Poultry Chicken, Broiler, Range, Spent, Hen, Native	P 1.50/head

Antemortem Inspection Fees	Fees
A. Carcasses of all animals Hogs, Chicken, small and large ruminant	P 2.50/kg.
B. Edible offal intended for public consumption i.e. heart, liver, spleen, lungs, kidneys, stomach, small and large intestine cecum, colon, etc.	P 2.50/kg.
C. Miscellaneous edible part intended for public consumption i.e. head, feet, tail, blood, brain, skin, diaphragm, bones, trimmings such as muscles and fats, etc.	P 2.50/kg.

**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 thereof. 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.05. Corral Fee.** The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

- Proposed additional corral fee for hogs and livestock that are not slaughtered in their schedule dates

	<b>Corral Fee per day</b>
Hogs, Sheep and Goat	P 50.00
Cattle, Carabao and Horse	P 150.00

	<b>Fees</b>
Scraping Certificate	P 500.00

**Section 5E.06. Time of Payment.**

- The slaughter of any kind of animal intended for sale shall be done only in the Municipal slaughterhouse designated as such by the Sanggunian. 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.
- 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.

- 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.

### **Article F. Minors Travelling Assessment Fees**

**Section 5F.01. Imposition of Fees.** If a minor who is below 18 years old, who wants to travel abroad alone or without any of his or her parent, or parental authority (guardian), said minor must secure a travel clearance from the DSWD (Department of Social Welfare and Development).

Travel clearance is requested at the boarding reception and immigration before a flight. As long as the minor is traveling without any of his parent or legal guardian, they need this clearance before traveling outside the Philippines.

Kind of Documents	Fees
1. Travelling Assessment Certificate	P 150.00

### **Article G. Porac Tourism Promotion Fees**

**Section 5G.01. Imposition of Fees.** This is a fee charged to visitors in order to enter a ecotourism site.

#### **Porac Tourism Promotion Fees**

Kind of Documents	Fees
1. Entrance Fee (Declared Municipal Tourism Sites in the upland barangays	P 100.00
2. Environmental Fee (Payment for the Maintenance of Porac Eco-tourism Sites	P 100.00
3. Community Levy (Fee for the Carbon Footprints of Foreign and Local Tourists staying overnight or longer to Accredited Hotels and Resorts in the municipality	P 1% of the total fee to accommodation Establishment
4. Ancestral Domain Fee (Fee for the use of Ancestral Domain in the Upland barangays	P 50.00

## **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 Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (P5.00) and an annual additional tax of One Peso (P1.00) for every One Thousand (P1,000.00) Pesos 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). Voluntary community tax is set at Sixty Pesos (P60.00).

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

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

**Section 6.04. Exemption.** The following are exempted from the Community Tax:

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

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

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

- (a) The Community Tax shall accrue to the first (1<sup>st</sup>) day of January each year which shall be paid not later than the 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 payment of community tax on the day he reached such age or upon the day the exemption ends. 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 within which to pay the community tax without being delinquent.

- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) 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 community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other 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 shall not be required in connection with the registration of a voter.

- (b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.
- (c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15<sup>th</sup>) 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 Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; 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 the Municipality.

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

- (1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and
- (2) Fifty percent (50%) 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. Distrained personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrained Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) 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 distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the

publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

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

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

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

- (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distraigned until the full amount due, including all expenses, is collected.
- (g) Levy on Real Property. After the expiration of the time required paying the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall

within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

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

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

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

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

- (m) Resale of Real Estate Taken for Taxes, Fees or Charges. The *Sangguniang Bayan* may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired in the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this Municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

- (p) Personal Property Exempt from 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.

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

## CHAPTER VIII. GENERAL PENAL PROVISIONS

**Section 8.01. Penalties for Violation of Tax Ordinance.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), 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. Effectivity.** This Ordinance shall take effect after its publication in a newspaper of local circulation.

Enacted, \_\_\_\_\_

