

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD AT THE MUNICIPAL SESSION HALL, POBLACION, SOGOD, CEBU ON AUGUST 12, 2014.

HON. RICHARD B. STREEGAN	- Municipal Vice-Mayor	- Presiding
HON. LYN B. CABAUG	- Sanggunang Bayan Member	- Present
HON. WOODROW Q. PRESILLAS	-	-do-
HON. WILLIAM G. BRIGOLI	-	-do-
HON. ELMER C. CENIZA	-	-do-
HON. AL ARNADO	-	-do-
HON. ANGELINA V. ROBLE	-	-do-
HON. RICARDO M. VANGUARDIA	-	-do-
HON. GAMALIEL B. LUMAPAS	-	-do-
HON. CRISPIN T. RETIZA	- Ex-Officio Member (SK)	- Present

### **MUNICIPAL ORDINANCE NO. 2014-003**

#### **“AN ORDINANCE REVISING THE REVENUE CODE OF THE MUNICIPALITY OF SOGOD, CEBU”.**

Be it ordained by the Sangguniang Bayan of the Municipality of Sogod, Cebu that:

CHAPTER I. **GENERAL PROVISIONS.**

Article A.- Short Title and Scope of this Code

SECTION I. **SHORT TITLE-** This ordinance shall be known as the Revised Revenue Code of Sogod, Cebu.

SECTION II. **SCOPE AND APPLICATION-** This code shall govern the levy, assessment and collection of taxes, fees and charges and other impositions within the territorial jurisdiction of this municipality.

Article B. **Definitions and Construction of Provision**

CHAPTER II- **PERMIT AND REGULATORY FEES**

Article A. Mayor's Permit Fee on business- manufacturers, importers, exporters, procedures, wholesalers, distributors, millers, retailers and dealers of any article of contractors and other independent contractors, banks cemeteries, financial institutions, private cemeteries and memorial parks, on real estate business and announcement places, etc.

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

Article C. Registration and Transfer Fees of Large Cattle

Article D. Registration Fees on Fishing Boats, Tricycles, Motorcycles and Bicycles

Article E. Poundage Fee

Article F. Permit Fee on Parades

Article G. Permit Fee on Agriculture Machinery and other Heavy Equipment

Article H. Franchise and other Fees on Tricycle Operations

Articles I. Permit Fee on cockpit owners/operators/ licenses and cockpit personnel

Article J. Permit Fee for cockfighting

- Article K. Building Permit and Related Fee
- Article L. Permit Fee on Real Estate Developers
- Article M. Occupation or Calling Fee

CHAPTER III- **MUNICIPAL TAXES.**

- Article A. Real Property Tax (Provincial Imposition)
- Article B. Business Tax on All business establishment issued with business permits
- Article c. Taxes on Peddlers
- Article D. Tax on Mining Operations (Provincial Imposition)
- Article E. Tax on Forest Concession and Forest Productions
- Article F. Tax on Business of Operating Motorized and Non Motorized Tricycle / Motorcycle
- Article G. Community Tax
- Article H. Socialized Housing Tax
- Article I. Special Levy

CHAPTER IV. **SERVICES FEES**

- Article A. Secretary's Fees
- Article B. Local Registry Fees
- Article C. Police and Court Clearance Fees
- Article D. Health Services Fees
- Article E. Sanitary Inspection Fees
- Article F. <sup>4</sup> Garbage Fees
- Article G. Assessor's Service Fees

CHAPTER V. **MUNICIPAL CHARGES**

- Article A. Market Fees
- Article B. Fishery Rentals Fees
- Articles C. Rental Fee on Mineral Land
- Article D. Occupation Fee on Mining Claims
- Article E. Slaughter and corral Fees
- Article F. Rental of the Municipal Cemetery Lot/s

- and all other Government Owned Buildings and Real Properties  
Article G. Parking Fees and Charges  
Article H. Tool Fees and Charges  
Article I. Water Services Fees/charges  
Article J. Rental of Municipal Owned lots, Facilities and other economic Enterprises

CHAPTER VI. **GENERAL ADMINISTRATIVE AND PENAL PROVISIONS**

Article A. **Collection and Accounting of Municipal Revenue**

VI.A.01. Tax Period and Manner Of Payment

All taxes fees and charges imposed herein shall be paid within the fine of twenty (20) days of January or of each subsequent quarter as the case maybe, However, new taxes fees or charges at the rates provided thereof shall accrue on the first day (1<sup>st</sup>) day of the quarter next following the effectivity of this ordinance imposing such new levies or rates. The Sangguniang Bayan may for justifiable reason or cause, extend the time payment of such taxes, fees or charges without surcharges or qualities but only for a period not exceeding six (6) months.

VI.02 Surcharges and Penalties on Unpaid Taxes, Fees or Charges. A surcharge of 25% of the unpaid fees/ taxes or surcharge and 2% per month charges of the unpaid taxes including surcharges until amount is fully paid but not to exceed 36 months.

Article B. Civil remedies for collection of revenue

Article C. Taxpayer's Remedies

Article D. Miscellaneous Provisions

Article E. General Penal Provisions- Penalty:

Except otherwise provided in a specific chapter /article /section, any violation of the provisions of this Code or of the rules and regulations promulgated under authority of this code shall be punished by a fine of not less than Two Thousand Pesos (Php 2,000.00) or an imprisonment of six (6) months or both fine an imprisonment at the discretion of the court.

CHAPTER VII- **FINAL PROVISIONS:**

VII-A, 01. **Separability Clause-** If for any reason any provision, section or part of this code is declared invalid by a court of competent jurisdiction such judgement shall not affect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

VII-A. 02 **Applicability Clause**

All other matters relating to the impositions in this code shall be governed by the pertinent provisions of existing laws and other ordinances.

VII-A. 03      **Effectivity.** This code shall take effect immediately after the review and declaration of the Sangguniang Panlalawigan that this code is operative, and after its publication in local papers of wide circulation.

**ENACTED 'AUGUST 12, 2014**

**CERTIFIED TRUE AND CORRECT:**

**MILAGROS R. SUDERIO**  
Acting SB Secretary

**ATTESTED TO HAVE BEEN ENACTED AND APPROVED:**

**RICHARD B. STREEGAN**  
Municipal Vice-Mayor

APPROVED:    August \_\_\_\_\_, 2014

**LISSA MARIE DURANO-STREERGAN**  
Municipal Mayor

# THE REVISED REVENUE CODE OF SOGOD

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Republic of the Philippines

Province of Cebu

MUNICIPALITY OF SOGOD

**ORDINANCE NO.001-03**

---

AN ORDINANCE REVISING THE REVENUE CODE OF THE MUNICIPAL OF  
SOGOD, CEBU

That:

Be it ordained by the Sangguniang Bayan of the municipality of Sogod, Cebu

**CHAPTER I. GENERAL PROVISIONS**

**ARTICLE A. SHORT TITLE AND SCOPE OF THIS CODE**

**Sec.1.A.01 Short Title-** This ordinance shall be known as the Revised Revenue  
Code of Sogod, Cebu

**Sec.1.A.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. DEFINITIONS AND CONSTRUCTION OF PROVISION**

**Sec.1. B.01. Words defined in this Code** – When used in this code-

(a.) "**Business**" means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit.

(b.) "**Charges**" refer to pecuniary liability, as rents or fees against persons or property.

(c.) "**Cooperative**" is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful common social or economic end, making equitable contributions to The capital required and accepting a fair share of the risks and Benefits of the undertaking in accordance with universally accepted Cooperative principles.

(d.) "**Corporation**" includes partnership, no matter how created or organized, joint-Stock companies, joint accounts (Cantos en participation), association or insurance companies but does not include general professional partnership a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government.

General professional partnership are partnership 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 Republic Act Numbered Sixty-Eight Ten (RA 6810) otherwise known as "Magna Carta for Countryside and Barangay Business Enterprise (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.) "**Gross Sales or Receipts**" include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed for another person excluding discounts if determinable at the time of sales, sales return, exercise tax, and value-added tax (VAT).

(h.) "**Levy**" means an imposition or collection of an assessment, tax, fee, charge, or fine.

(i.) "**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.

(j.) "**Operator**" includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

(k.) "**Persons**" mean every natural or juridical being, susceptible of rights and obligations or having being the subject of legal relations.

(l.) "**Privilege**" means a right or immunity granted as a peculiar benefit, advantage or favor.

(m.) "**Residents**" refer to natural persons who have their habitual residence in the municipality where they exercise their civil rights and fulfill their civil obligation, and to juridical persons for which the law or any other provisions creating or recognizing them fixes their residence in a particular municipality. In the absence of such law, juridical persons are residence or principal business or occupation.

(n.) "**Rental**" means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(o.) "**Revenue**" includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purpose.

(p.) "**Services**" mean the duties, work, or functions performed or discharge by a government, as the case may be.

(q.) "**Tax**" means an enforced contribution, usually monetary in form, levied by the law making body of persons and property subject to its jurisdiction for the precise purpose of supporting government needs.

(r.) "**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 discharge by vessel.

**SEC.1. B.02.** 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.

**SEC.1. B.03.** Rules of Construction. In constructing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied, would lead to absurd or highly improbable results.

- (a) General Rule. All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other words in this Code which 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 this 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 and every word importing the plural number extend and apply to one person or thing
- (c.) Computation of Time. The time within which an act is to be done as provided in this Code or any rule or regulation issued pursuant to the provisions hereof, when expressed in days, shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.
- (d.) References. All references to Chapters, Articles, SEC.s, are to the Chapters, Articles, SEC.s, in this Code, unless otherwise specified.
- (e.) Conflicting Provisions of Chapter. If the provisions of different Chapters conflict or contravene each other, the provisions of each Chapter shall prevail as to all specific matters and questions involved therein.
- (f.) Conflicting Provisions of Sections. If the provisions of different SEC.s. in the same Chapter conflict with each other, the provision of the SEC. Which is last in point of sequence shall prevail.

## CHAPTER II-PERMIT AND REGULATORY FEES

### ARTICLE A. MAYOR'S PERMIT FEE ON BUSINESS

**SEC. II.A.01. Imposition of Fee.** There shall be collected an annual fee at the rates provided hereunder for the issuance of Mayor's Permit for all types of business within the Municipality of Sogod, Province of Cebu:

#### II.A.01.01.Manufacturers, Importers or Producers

	<b>RATE</b>
01.1 Bagoong and salted or dried fish .....	100.00
01.2 Bakery	
a. Mechanized (big) .....	200.00
b. Manual with ordinary oven.....	100.00
01.3 Bottles/Bottling Plant .....	150.00
01.4 Boxes .....	75.00
01.5 Canned Goods .....	150.00
01.6 Cattle Raising (5 heads or more) .....	200.00
01.7 Clothes and Garments .....	120.00

01.8 Coconut oil / Milk (Gata)	
a. With less than five expellers .....	100.00
b. With more than five expellers .....	150.00
01.9 Confectionaries and candies .....	120.00
01.10 Concrete Hollow Blocks .....	120.00
01.11 Copra Dyer .....	300.00
01.12 Copra Mill .....	300.00
01.13 Edible and Vegetable Oil .....	150.00
01.14 Fishponds per unit .....	400.00
01.15 Fish breeding ground/Ornamental Fish ...	50.00/ha
01.16 Fish pens per unit .....	200.00/unit
01.17 Fish coral (bungsod) per unit .....	200.00/unit
01.18 Galvanized Iron sheets .....	100.00
01.19 Ice, ice cream, & frozen delights .....	100.00
01.20 Mud Crab Fattening .....	200.00/unit
01.21 Poultry Farm. ....	150.00
01.22 Poultry Contract grower (1000 heads or more).....	1,000.00
01.23 Piggery ( 5 heads or more ) .....	500.00
01.24 Prawn Pond . . . . .	300.00/ha.
01.21 Seaweed (ex. guso, lato) growers .....	500.00/ha.
01.22 Soap & cosmetics .....	100.00
01.23 Steel & iron products .....	100.00
01.24 Upholstery	
a. Mechanized .....	150.00
b. Manual .....	100.00



**A.01.02 On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:**

02.1 Agricultural Products Dealers / Agri-vet .....	300.00
02.2 Auto parts/Motor parts/Bicycle parts.....	150.00
02.3 Drugs and Cosmetics .....	100.00
02.4 Dry goods, clothes & textiles (including ukay-ukay).....	100.00
02.5 General Merchandise	
Sari-sari .....	75.00
Glasswares .....	75.00
Groceries .....	100.00
Jewelry Store .....	150.00
02.6 Lumber/wood & construction materials	
a. All kinds .....	150.00
b. Coco lumber .....	100.00
02.7 Lubricating oils & byproducts.....	100.00
02.8 Liquified Petroleum Gas (LPG) .....	100.00
02.9 Kerosene, Diesel & Gasoline with filling station pumps	
a.Special Gasoline.....	150.00
b.Regular Gasoline .....	100.00
c. Diesel .....	100.00
d. Kerosene.....	50.00
e. Unleaded Gasoline.....	100.00
02.10 Liquors	

a. Wholesale dealer of foreign liquor.....	200.00
b. Wholesale dealer of domestic liquor.....	150.00
c. Wholesale dealer of fermented liquor.....	100.00
d. Retail dealer of foreign liquor.....	100.00
e. Retail dealer of fermented liquor .....	100.00
f. Retail dealer of vino liquor .....	100.00
g. Retail dealer of tuba, basi, and/or tapuy .....	50.00

02.11 Vendors, buyers and dealers

a. Chicken, fowls and eggs .....	250.00
b. Fish vendors (with fixed stalls).....	200.00
c. Fish vendors (ambulant).....	200.00
d. Fruits, spices & vegetables	
d.1 with fixed stalls .....	100.00
d.2 ambulant .....	100.00
e. Hogs(live/meat) .....	300.00
f. Large cattle and other livestock .....	500.00
g. Goat Meat (fresh and preserved) .....	300.00
h. Plants and Flowers .....	100.00

**A.01.03 On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers, or retailers of essential commodities.**

03.1 Corn Mill .....	300.00
03.2 Palay, corn, and other grain buyer/dealer .....	100.00
03.3 Poultry and other animal feeds .....	300.00
03.4 Rice and corn wholesaler .....	300.00

03.5 Rice and corn retailer ..... 100.00

**A.01.04 On Retailers Permit fee is 50% of the rate imposed on A.01.02**

**A.01.05 On Contractors and other independent Contractors**

05.1 Accounting Services ..... 150.00

05.2 Advertising Agencies ..... 150.00

05.3 Arrastre/stevedoring proprietors/operators ..... 150.00

05.4 Assaying laboratories .....150.00

05.5 Barber Shops

05.1 air-conditioned barber shops ..... 100.00

05.2 with more than three chairs ..... 75.00

05.3 with three chairs or less ..... 50.00

05.4 ambulant barber ..... 50.00

05.5 Battery charging shops..... 100.00

05.6 Beauty Parlor

06.1 with equipment .....200.00

06.2 w/o equipment ..... 100.00

06.3 ambulant beauticians ..... 100.00

05.7 Belt and buckles shops..... 100.00

05.8 Bidders fee

a. Bidders application fee/project.....500/project

b. Winning bidders fee/project ..... 300.00/project

c. Bidders band .....50% of the project cost

05.9 Blacksmiths	
a. manual.....	100.00
b. mechanized .....	150.00
05.10 Booking office or film exchange.....	150.00
05.11 Bookbinding services .....	100.00
05.12 Brokerage .....	150.00
05.13 Business Agents .....	100.00
05.14 Business Management services .....	150.00
05.15 Carpentry shops .....	100.00
05.16 Cinematographic film owners, leaser or distributors and video	
Tape coverage service /CDs .....	150.00
05.17 Collecting agencies .....	150.00
05.18 Commercial and immigration brokers .....	150.00
05.19 Commercial Breeding of gamecocks (w/ more than 10 heads	500.00
05.20 Commercial Breeding of race horses.....	500.00
05.22 Commercial and immigration brokers.....	150.00
05.21 Construction and/or repair shops	
a. motor vehicle/body building.....	150.00
b. Bicycles and tricycles.....	100.00
05.22 Dancing School.....	150.00
05.23 Drafting & architectural services.....	150.00
05.24 Dry cleaning proprietors/operators .....	100.00
05.25 Dyeing establishments .....	100.00
05.26 Employment agencies .....	150.00

05.27 Escort services .....	150.00
05.28 Funeral Parlors .....	150.00
05.29 Furniture and repair shops .....	100.00
05.30 Garages .....	150.00
05.31 General engineering, building and specialty contractors filling, Demolition, salvage work & transfer or relocation .....	300.00
05.32 Goldsmiths or silversmiths .....	100.00
05.33 Hemp-grading establishments .....	150.00
05.34 House and/or sign painter .....	100.00
05.35 Ice and cold storage .....	100.00
05.36 Indenters or indent services .....	150.00
05.37 Janitorial services .....	150.00
05.38 Judo-Karate School .....	150.00
05.39 Key smiths .....	50.00
05.40 Lathe machine shops .....	100.00
05.41 Laundry shops	
a. Steam .....	150.00
b. Washing machine/unit .....	50.00/unit
05.42 Legal & other professional services office .....	100.00
05.43 Lumberyards .....	300.00
05.44 Massage or therapeutic clinic/Spa .....	150.00
05.45 Medical & dental clinic .....	100.00
05.46 Messengerial services/Forwarding .....	100.00
05.47 Meteography services .....	150.00
05.48 Milliners or hatters .....	100.00

05.49 Music school .....	150.00	
05.50 Nursery school or other schools not accredited by DepEd ....	150.00	
05.51 Parking lots		
a. more than one hectare .....	400.00	
b. one hectare or less .....	150.00	
05.52 Painting shops .....	100.00	
05.53 Printing shops .....	100.00	
05.54 Perma press machine per unit .....	50.00/unit	
05.55 Person engaged in the installation of;		
a. Water system .....	150.00	
b. Gas or bio-gas system .....	100.00	
c. Electric, light, heat or power .....	150.00	d.
Sound system services ... ..	60.00	
e. Ordinary sound and light system .....	100.00	
f. Stereo quadro – sonic sound & light system .....	150.00	
g. For transfer operator of sound & light system .....	150.00	
05.56 Photographic studios		
a. With gallery & photo enlarger .....	150.00	
b. With gallery/without photo enlarger .....	100.00	
c. With developing center .....	100.00	
d. Roving photographer .....	100.00	
05.57 Photo static (white & blue printing).....	150.00	
05.58 Plastic lamination .....	100.00	
05.59 Private hospitals .....	500.00	
05.60 Private clinics .....	300.00	
05.61 Private detective/security & watchman agency		

a. Principal office .....	150.00
b. branch office .....	100.00
05.62 Promotional services .....	100.00
05.63 Proprietors and operators of heavy equipment for hire .....	150.00
05.64 Proprietors of smelting plant .....	150.00
05.65 Proprietors of engraving or plating plants .....	150.00
05.66 Public ferries .....	150.00
05.67 Public warehouse and bodegas .....	150.00
05.68 Purchasing agencies .....	150.00
05.69 Recopying & duplicating services	
a. Photocopying .....	200.00
b. White/blue printing .....	100.00
c. Mimeographing & typing services .....	100.00
d. Scanning .....	150.00
09.70 Repair Services	
a. Electronic services .....	100.00
b. Household appliances .....	100.00
c. Radios & amplifiers .....	100.00
d. Typewriters & other office equipment .....	100.00
e. Cellphone, Laptop & other IT Gadgets.....	100.00
05.71 Roasting of pigs and fowls .....	200.00
05.72 Sawmills	
a. Fixed establishments .....	150.00
b. Chainsaw operators per unit	
b.1 with blade of more than 24 inches .....	150.00

b.2 with blade of more than 12 inches .....	100.00
b.3 with blade of 12 inches or less .....	60.00
05.73 Sculpture shop .....	100.00
05.74 Service station (washing, greasing, lubricating, etc.) .....	100.00
05.75A Shoe repair shops/shoe services	
a. Manual .....	50.00
b. Mechanized .....	100.00
c. Shine service/stand .....	50.00
05.76 Shops for surfacing & re-cutting of lumber .....	150.00
05.77 Shops for animal grooming .....	100.00
a. Stable/Shops .....	100.00
05.78 (Slendering and body building saloons wellness and body fitness gym).....	100.00
05.79 Supply Contract	
a. Supply for materials .....	400.00
b. For labor services .....	300.00
c. For supply for labor and materials .....	600.00
05.80 Surveying Services .....	150.00
05.81 Tailors shops or dress shops	
a. With more than three sewing machines .....	100.00
b. With three or less sewing machines .....	50.00
05.82 Tinsmiths	
a. Mechanized .....	100.00
b. Manual .....	50.00
05.83 Transportation terminals (not owned by the operator).....	150.00



05.84 Travel agencies and ticketing office .....	300.00
05.85 Vaciador & grinding shops or grill mills .....	100.00
05.86 Vulcanizing shops/recapping .....	50.00
05.87 Vocational, driving or computer schools .....	150.00
05.88 Warehousing services .....	150.00
05.89 Watch repair centers or shops	
a. Manual .....	50.00
b. Mechanized .....	100.00
05.90 Woodcarving shop .....	100.00
05.91 Others not mentioned above .....	200.00

#### **A.01.06 Banks and other Financial Institutions**

06.1 On Pawnshops	
a. Principal Office .....	150.00
b. For each branch in the municipality .....	100.00
06.2 On money shops, financing & insurance companies	
a. Non-bank financial intermediaries .....	1,000.00
b. Money shops/changer.....	100.00
c. Lending inventors .....	150.00
d. Finance & investment companies .....	150.00
e. Insurance companies .....	250.00
f. Commercial banks .....	2,000.00
g. Saving banks .....	1000.00

h. Rural banks .....	500.00
i. Stock market .....	500.00
j. Stock broker & dealers in securities .....	2,000.00
f. Foreign exchange .....	1,000.00

**A.01. 07 On cafes, cafeterias and other eateries**

07.1 Cafes & cafeterias .....	100.00
07.2 Ice cream & other refreshment parlors .....	50.00
07.3 Carenderias and food caterers .....	150.00
07.4 Restaurants .....	150.00
07.5 Soda Fountain Bars .....	100.00
07.6 Food stands for puto & other native delicacies .....	100.00
07.7 Food stands for meat barbecues & the like .....	100.00
07.8 Gulaman , buko and other juices .....	50.00

**A.01.08 On privately – owned**

08.1 Public markets .....	300.00
08.2 Shopping centers .....	1,000.00

**A.01.09 On private cemeteries and memorial parks**

09.1 Commercial .....	150.00
09.2 Family use .....	100.00

**A.01.10 On real estate business**

10.1 Sellers/dealers/agents .....	200.00
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10.2 Subdivision operators/real estate developers .....	300.00
10.3 Real estate lessors (land, building, commercial spaces) .....	100.00
10.4 A Hotel/Resort .....	2,000.00
10.5 On Boarding/Lodging houses .....	500.00
10.6 On Pension houses & Apartments .....	1,000.00
10.7 On Operation of Cockpits .....	1,000.00

**A.01.11. On amusement places and amusement devices**

11.1 Day and Night Club .....	1,000.00
11.2 Day Club or Night Club .....	500.00
11.3 Cocktail lounge or bar .....	300.00
11.4 Cabaret or dance hall .....	300.00
11.5 Bath houses, and/or swimming pool, resort and other similar Places .....	150.00
11.6 Skating rink .....	100.00
11.7 Steam bath, sauna & other similar establishment per cubicle .....	100.00/cubicle
11.8 Billiard or Pool Hall .....	100.00/unit
11.9 Marble billiard pool .....	50.00/unit
11.10 Theaters & cinema houses	
a. Theaters and cinema houses .....	1,000.00
b. Itinerant operator .....	1,000.00
c. Video house or mini- theater (VHS/CD/betamax) .....	1,000.00
d. Sing-along joints/videokes/Karaoke Bar .....	500.00/unit
e. Resto Bar, Karaoke Bar and Nite Clubs .....	1000.00

11.11 Amusement devices (Videoke Machine for hire per unit)	
a. Each videoke machine or player .....	500.00/unit
b. Each video tape/chip machine or player .....	500.00/unit
c. Dancing pads/other recreational instrument .....	500.00/unit
11.12 Golf links .....	1,000.00
11.13 On – line lotto outlet .....	300.00
11.14 Popular Dance .....	200.00
11.15 On any other business or transactions	
that need a Mayor's permit.....	200.00

**SEC. II.A.02 Time and manner of payment.**

The fee imposed in section II.A.01 shall be paid to the municipal treasurer upon application of the mayor's permit before any business activity can be lawfully operated or within the first 20 days of January of each in case of renewal thereof.

The permit fee as payable for every separate or distinct establishment or place where the business, trade or activity is conducted. One line of business or activity does not become exempt once conducted with other business activity for which the permit fee has been paid.

For a newly started business or activity to operate after 20<sup>th</sup> of January, 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 than the calendar quarter. If the fee has been paid for the period longer than the current quarter and the business is abandoned no refund of the fee corresponding the un-expired quarter shall be made.

### **SEC. II. A. 03 Surcharge for late Payment,**

A surcharge is imposed of not exceeding twenty-five percent (25%) of the amount of permit fee not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid permit fee including surcharge until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six months.

### **SEC. II. A. 04 Administrative Provisions**

- a. Supervision and control over establishment and places. The Municipal Mayor has the authority to supervise and control all establishments and places subject to the payment of the permit fees and suspend or revoke the same for any violation of the conditions upon which said permit has been issued, pursuant to law or ordinance.
- b. Application for a Mayor's Permit false statement. A written application for a permit to operate business shall be made in triplicate and filed within the office of the Municipal Mayor. The application form shall set forth the required information including the name and residence of the applicant, the description and capital investment
- c. of the business, the place where the business is to be operated and such other pertinent information or data as maybe required.

Upon submission of the application, the proper authorities concerned shall verify if the municipal requirements had been complied by the business operator. The permit to operate shall be issued only after payment of the corresponding taxes and fees as required by this revenue code and other municipal ordinance.

The personal of the office of the Municipal Treasurer who is in charge of processing of the applications shall prepare and accomplish the business license and permit assessment form in two copies appendix "C" of this Code and requires the applicant to secure the following before the application shall be processed:

- a.) Barangay Clearance
- b.) Police Clearance
- c.) Fire and Zoning Clearance
- d.) Medical Certificate
- e.) Tax Clearance

#### **SEC. II. A. 05. Issuance of the Mayor's Permit**

Upon approval of the application for a Mayor's Permit, one copy shall be returned to the applicant for his file and one copy for the Municipal treasurer as basis for the collection of the Mayor's Permit fee and business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon payment of the Mayor's Permit fee and business tax upon compliance with such other requirements as may be required for its issuance.

#### **SEC. II. A. 06. Posting of the Permit**

The permit shall be posted in his place of business or office or if the individual has no place of business or office he shall keep the permit in his person.

#### **SEC. II. A 07. Duration and Renewal of Permit**

The Mayor's permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first of December following the date of issuance thereof unless revoked or surrendered earlier.

**SEC. II. A. 08 Revocation of a Permit.**

When a person doing business violate any provision of this Article, refuses to pay an indebtedness of liability to the municipality, abuses his privilege to do business, the Municipal Mayor revoked the permit. Such revocation shall forfeit the amount which has been paid in addition to a fine and imprisonment that may be imposed by the court.

**SEC. II. A. 09 Other Requirements.**

The applicant shall comply all other requirements for issuance of a mayor's permit to operate business within the Municipality of Sogod.

**SEC. II. A.10 Penalty**

Any person violating the provision of this article shall be punished by a fine of not less than two hundred pesos (200.00) but not exceeding five hundred pesos (500.00) or imprisonment of not less than one (1) month but not exceeding two (2) months or both at the discretion of the court.

**ARTICLE B. FEE FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES**

**Section. II.B.01 Imposition of Fees**-there is hereby imposed a fee for the sealing and licensing of weights and measures before its use. And the said fee shall be paid directly to the municipal treasurer at the rates prescribed below:

01.1 For linear metric measures:

a. Not over one meter.....	20.00
b. Over one meter.....	30.00

01.2 for sealing metric measures of capacity

a. Ten liters and below.....	20.00
b. Over ten liters.....	30.00

01.3 For sealing mass measures with a capacity

a.Of 30 kilograms or less.....	20.00
b. Over 30 to 300 kgs.....	30.00
c. Over 300 to3000 kgs.....	50.00
d. Over 3000 kgs.....	60.00

01.4 For an apothecary balance or other balance of Precision,  
the fees imposed in Section II.B.01.3 shall be doubled.

01.5 For sealing platforms scales

a. 25 kilos or less .....	30.00
b. Over 25 up to 100 kilos.....	50.00
c. Over 100 up to 500 kilos.....	100.00
d. Over 2,000 kilos.....	200.00

01.6 For sealing steelyards or "Expada type" scales

a. 25 kilos or less.....	50.00
b. Over 25 up to 100 kilos.....	75.00



c. Over 100 kilos .....	100.00
01.7 For sealing clock type scales	
a. 5 kilos or less.....	50.00
b. Over 5 up 10 kilos.....	75.00
c. Over 10 kilos up to 50 kilos.....	100.00
01.8 For sealing meter sticks .....	20.00
01.9 For sealing chains and tapes	
a. 100 meters or less.....	30.00
b. Over 100 meters.....	50.00

**SEC. II. B. 02. Exemption.**

All instruments of weights and measures used in government work or maintained for public use by the National Government shall be tested and sealed free of charge.

**SEC. II. B.03. Time and Manner of Payment.**

The fees imposed in this article shall be paid to the Municipal Treasurer once the weights or measures are sealed before their use and thereafter, on or before the anniversary date.

**SEC. II. B.04. Surcharge for late payment**

Failure to pay the fee prescribed in this article within the time required shall subject the payee to a surcharge of 25 % of the original amount of fee due and be paid at the same time and manner that the original fee.

**SEC. II. B.04. Administrative Provision.**

Only licensed and properly sealed weights and measures shall be used for business operators within the municipality.

Any defective instruments of weights or measure shall be confiscated by the Municipal Treasurer or his authorized deputy.

**SEC. II. B. 05. Penalty.**

Any person making fraudulent practices and unlawful possession or use of instruments of weights and measures shall upon conviction, be subject to a fine of Five Hundred Pesos (500.00) or revocation of the permit of the business and filing of appropriate charges against the owner or operator of the business.

**ARTICLE C. REGISTRATION AND TRANSFER FEES OF LARGE CATTLE**

**SEC. II. C. 01. DEFINITION**

**“Large Cattle”** includes a two-year old horse, mule, ass, carabao or other domesticated members of the bovine family.

**SEC. II. C. 02. Imposition of fees.**

There shall be collected by the Municipal Treasurer the following fees:

02.1 Registration Fee

a. Horse	50.00
b. Carabao	50.00
c. Cow	50.00
d. Others	50.00

02.2 Certification Fee

a. Certificates Ownership	25.00
b. Certificate of Transfer	25.00
c. Branding Fee	25.00

**SEC. II. C. 03. Time and Manner of Payment**

The registration fee must be paid to the Municipal Treasurer upon registration and/or transfer of ownerships of large cattle.

**SEC. II. C. 04. Surcharge for Late Payment.**

The fees prescribed in this Article shall subject the taxpayer to a surcharge of twenty- five percent (25%) of the original amount.

**SEC. II. C. 05 Administrative Provisions.**

- a. The owner of a two-year old large cattle is hereby required to register said cattle with the Municipal Treasurer.

All branded and counter-branded animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the class, color, sex, brand and other identification marks of the cattle.

- b. The ownership of the large cattle or each or transfer of ownership to another person, regardless of its age, shall likewise be registered with the Municipal Treasurer.

Provided, that the transfer fee shall be collected only once if the large cattle is transferred more than once a day.

The entry in the book shall set forth among others, the names and residences of the owner and purchaser or transferee, the consideration or propose price of the animals for sale or transfer, the class, sex, age, brand and other identification marks of the animals and a reference by number to the original certificate of ownership, with the name of the municipality which issued the same.

- c. If the cattle is sold or the ownership is transferred to another person, the names and residences of the vendors or transferor and the vendee or transferee, and/or reference by number of the original certificate of ownership with the name of the local unit that issued, shall likewise be indicated in the transfer certificate of ownership. No entries shall be made if transfer or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificate of transfer and such other documents that to the owner.

#### **SEC. II. C. 06. Penalty**

Any person who violates the provision of this article shall be fined in the amount of Two hundred Pesos (200.00).

#### **SEC. II. C. 07. Applicability Clause.**

All other matters relating to the registration of large cattle shall be governed by the pertinent provision of the Revised Administrative Code and other applicable laws, rules and regulations.

**ARTICLE D. REGISTRATION FEES ON FISHING BOATS, TRICYCLES,  
MOTORCYCLES AND BICYCLES**

**SEC. II. D. 01. Imposition of Fees**

There shall be collected an annual registration and permit fee from the owners of the following means of transport operated within this Municipality:

D. 01.1 Bicycle/unit	25.00/unit
D. 01.2 Trisikad/unit	50.00/unit
D. 01.3 Tricycle	
a.Private use	50.00
b.Public hire	200.00
D. 01.4 Motorcycle (for hire)	100.00
*D. 01.5 Fishing boats or motor boat	
a. Motorized	
W/engine of 10 HP or less .....	100.00
W/engine of more than 10 HP .....	200.00

b. Non- motorized fishing boats .....	50.00
Fishing gear (all kinds) .....	50.00

\*NOTE: Refer to Fisheries Code of 1998 or RA 8550

**SEC. II. D. 02. Time and Manner of Payment**

The fees imposed herein shall be paid to the Municipal Treasurer within the first twenty (20) days of January of every year.

For each fishing boat or motor boat, tricycle, and bicycle which are newly acquired after the first twenty (20) days of January, the corresponding fee shall be paid within the first twenty (20) days after its acquisition.

**SEC. II. D. 03. Surcharge of late payment.**

Failure to pay the fee within the specified time prescribed in the Article shall subject the taxpayer to a surcharge of twenty- five percent (25%) of the amount due.

**SEC. II. D. 04. Administrative Provisions**

Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in this Municipality shall first secure a Mayor 's Permit.

A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every trisikad, tricycle, and bicycle at owner's cost.

The Municipal treasurer shall keep a registry of all fishing boats or motorboats, tricycles, and bicycles which shall include the following information.

- 1.) The name and address of the owner
- 2.) The brand and the metal plate number for tricycles and bicycles.

#### **SEC. II. D. 05. Penalty**

Any person violating the provision of this Article shall be fined in the amount of not less than one hundred pesos (P100.00).

### **ARTICLE E. POUNDAGE FEE**

#### **SEC. II. E.01 Definitions- When used in this Article**

- a) Streets and Public Places-** include national, provincial, municipal or barangay streets, parks, and other places open to the public.
- b) Private Places-** include private-owned streets, yards, rice fields or farmlands or lots owned by an individual other than the owner of the animals.
- c) Stray Animal-** an animal which is set loose or not under the complete control of its owner or the one in charge or in the possession thereof found in streets and public places whether fettered or not.

**SEC. II. E. 02 Imposition of Fees**

There shall be imposed a fee from the owner of stray animal per day or a fraction thereof at the rate prescribed below.

02.1 Large Cattle .....	50.00/day
02.2 All other animals .....	25.00/day

**SEC. II. E. 03. Time and Manner of Payment**

The poundage fee shall be paid to the Municipal Treasurer prior to the release of the impounded animals to its owner.

**SEC. II. E. 04 Administrative Provisions.**

The station commander or his deputies are hereby authorized to impound stray animals in the municipal corral or place duly designated for the purpose.

The Municipal Treasurer shall cause a notice to be posted at the main door of the Municipal Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership thereof.



If no person shall claim ownership of the animal after the expiration of five (5) days from its impounding, it shall be sold at public auction.

**SEC. II. E. 05. Penalty.**

Owners of animals caught roaming around and incurring damages to plants and properties shall pay the fine of One Hundred Pesos (Php 100.00).

In addition to the fines stated above, the owner of the animals shall pay the amount of damages incurred to the property owner.

**ARTICLE F. PERMIT ON PARADES**

**SEC.II. F. 01 Definition- when used in this Article:**

**Menagerie** – a place where animals are kept and trained especially for exhibition or a collection of wild animals for exhibition.

**SEC. II. F.02 Imposition of Fee.**

There shall be collected a permit fee of one hundred pesos (100.00) per day or a fraction thereof on every circus or menagerie parade or other parades using banners, floats or musical instruments held in this Municipality.

**SEC. II. F. 03 Exemption.**

Civic and military parades and religious processions shall be exempted from the payment of the permit fee imposed herein.

**SEC. II. F.04 Time and Manner of Payment**

The fee imposed herein shall be paid to the Municipal Treasurer upon application for a Mayor's Permit.

**SEC.II. F.05 Administrative Provisions.**

Any person who shall hold a parade shall first secure a permit from the Municipal Mayor before undertaking the activity.

**SEC. II. F.06 Penalty**

Any person who violates the provision of this Article shall be fined in the amount of not less than one hundred Pesos (100.00).

**ARTICLE G. PERMIT FEE ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT**

**SEC. II.G.01 Imposition of Fees.**

There shall be collected an annual permit fee from the owners or operators of agricultural machinery and other heavy equipment at the rates prescribed below.

	Per Unit
a. Tractors	
1. Hand Tractors	50.00
2. Light tractors	100.00
3. Heavy tractors	150.00
b. Bulldozers	500.00
e. Forklifts	300.00
f. Heavy graders	200.00
g. Light graders	150.00
h. Mechanized threshers	200.00
i. Manual threshers	100.00
j. Air paddle aerator	100.00
k. other agricultural machinery or heavy equipment not enumerated above	200.00

**SEC. II. G. 02 Time and Manner of Payment**

The fee imposed herein shall be paid to the Municipal Treasurer annually prior to the issuance of a mayor's permit.

**SEC. II. G. 03 Exemption**

The use of agricultural machinery and other heavy equipment owned by the municipal government shall be exempted from paying the fee imposed herein.

#### **SEC. II. G. 04 Administrative Provisions**

The Municipal Treasurer shall keep a registry of all privately and government owned heavy equipment and agricultural machinery.

#### **SEC. II. G. 05 Penalty**

Any person violating the provision of this Article shall be fined in the amount of not less than Five Hundred Pesos (500.00) or an imprisonment of not more than thirty (30) days or both at the discretion of the court.

### **ARTICLE H. FRANCHISE AND OTHER FEES ON TRICYCLE OPERATION**

#### **SEC. II. H. 01 Definition – When used in this Article**

- a. **“Tricycle-for –hire”** is a vehicle composed of a motorcycle fitted with a single-wheel side car or motorcycle with a two- wheel cab operated to render transport services to the general public for a fee.
- b. **“Motorized Tricycle Operator’s Permit (MITOP)”** is a document granting franchise or license to a person, natural or juridical allowing to operate tricycle for hire over specified zones.

c. **“Zone”** is a contiguous land area or block

(subdivision/barangay) where “tricycles for hire” may operate without fixed origin or destination.

## **SEC II. H.02 Imposition of Fee**

There shall be collected an annual franchise fee in the amount of Two Hundred Pesos (200.00) for the operation of tricycle-for-hire.

Other fees on tricycle operation:

a. Filling Fee	50.00
b. Fare adjustment fee for fare increase	20.00
c. Filling free for amendment of MTOP	20.00

## **SEC. II. H. 03 Time and Manner of Payment**

- a. The franchise fee shall be paid to the Municipal Treasurer upon
- b. The filling fee shall be paid upon application for an MTOP based on the number of units.
- c. The filing fee from the amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

## **SEC. II. H.04. Administrative Provisions.**

The guidelines issued by the Land Transportation and Franchise Regulatory Board (LTFRB) to implement devolution of LTFRB's franchising authority over tricycles-for-hire to LGU's are the bases of the Municipality's administrative provision on tricycle operation. Hence it shall be unlawful for any person or group of persons to engage in business or transporting passengers or cargoes through

the use of tricycles-for-hire within the territorial jurisdiction without having their units registered with LTO and without securing a franchise fee from the Municipality.

#### **SEC. II. H. 05 Penalty**

Any person who violates any provisions of this Article shall be fined One Hundred Fifty Pesos (Php 150.00).

### **ARTICLE I. PERMIT FEE ON COCKPIT OWNERS /OPERATORS /LICENSEES AND COCKPIT PERSONNEL**

#### **SEC. II. I.01 Definitions- When used in this Article**

**a. Cockpit-** includes any place, compound or building or portion thereof, where cockfights are held with or without moneys bets for each cockfight.

**b. Bet-takers or Promoters-** refer to any person who calls and takes cares of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winner after deducting a certain commission.

**c. Gaffer (Mananari)-** refers to a person knowledgeable in the art of

arming a fighting cock gaff on one or both legs.

**d. Referee (Kuyme/sentenciador)**- refers to a person who watches and

oversees the grafting of fighting cocks; determines the physical conditions of cocks while fighting is in progress, the injuries sustained by the cocks and their capability to continue fighting; and decides by word or gesture the result of the cockfight by announcing the winner or declaring a tie on a contest game.

**e. Cock Surgeon**- refers to a person who treats and takes care of the

wounded or injured cock during the fight.

## **SEC. II. I. 02 Imposition of Fees**

There shall be collected from cockpit operators/owner/personnel the following fees:

### 02.1 On cockpit operators/owners

1. Application filing fee .....	50.00
2. Annual cockpit permit fee .....	1,000.00

### 02.2 On cockpit personnel

1. Promoters/hosts .....	200.00
2. Referees (sentenciador) .....	100.00
3. Cashier .....	100.00
4. Bet manager (maciador/kasador).....	100.00
5. Derby (matchmaker) .....	100.00
6. Pit manager .....	100.00

7. Bet taker (kristo) .....	100.00
8. Gaffer (mananari) .....	100.00
9. Cock Surgeon .....	200.00

**SEC.II.I.03 Time and Manner of Payment**

The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits. The cockpit registration fee is also payable upon application for a permit within the first twenty (20) days of January of each year in cases of renewal thereof.

The permit fee on cockpit personnel shall be paid to the Municipal Treasurer before they can participate in a cockfight. Thereafter the fee shall be paid annually upon renewal of the permit within the 20 days of January of each year.

**SEC. II. I. 04 Surcharge for late Payment**

Failure to pay prescribed fee in this article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount due. Such surcharge shall be paid in the same manner the original fee is paid.

**SEC. II. I. 05 Administrative Provision**

Only licensed gaffers, referees, bet-takers and promoters shall officiate in cockpit and in all kinds of cockfighting held within this Municipality.

The Sangguniang Bayan shall regulate the establishment of the cockfit in accordance with the rules and regulation prescribed by the Game fowl



Commission. All cockfights conducted in the barangays shall be regulated by the Sangguning Bayan.

No cockpits shall be constructed and operated near residential and commercial areas, hospitals, schools, churches and other constitutional building. Only one cockpit shall be operated for every 100,000 population.

#### **SEC. II. I.06 Penalty**

Any person violating the provision of this Article shall be fined in the amount of not less than Five Hundred Pesos (500.00) or an imprisonment of not more than thirty (30) days or both at the discretion of the court.

#### **SEC. II. I.07 Applicability Clause**

The provision of the Presidential decree 449, the cockfighting law of 1974 PD 1802(creating the Philippine Game fowl Commission) shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

### **ARTICLE J. PERMIT FEE FOR COCKFIGHTING**

#### **SEC. II. J. 01 Definitions. When used in this Article**

**a. "Cockfighting"** is the sport of pitting or evenly matching

gamecocks to engage in actual fights where bets on either side are laid. Cockfighting may also be formed as “cockfighting derby/pintakasi or may also tupada” or its equivalent in different Philippine localities.

**b. “Local Derby”** is an invitational cockfight participated in by gamecocks of cockfighting “aficionados” of the Philippines with pot money awarded to the proclaimed winning party.

**c. “International Derby”** refers to the invitational cockfighting participated in by local and foreign game cockers or proclaimed winning entry.

**SEC. II. J. 02 Imposition of Fees**

There shall be collected the following fees per day or fraction thereof for the conduct of cockfights at the rate prescribed below:

a. Special cockfights (Pintakasi) .....	500.00/day
b. Special Derby Assessment	
b. 1 In derbies with winning bet of less than P4,000/fight ....	50.00
b. 2 In derbies with winning bet of	
P4000 and above/fight .....	100.00

**SEC. II. J. 03 Time and Manner of Payment**

The fee shall be paid to the Municipal Treasurer upon application of a mayor's permit.

## **SEC.II. J. 04 Administrative Provision**

No cockfight shall be held without first securing a Mayor's Permit.

## **SEC. II. J. 05 Penalty**

Any person violating this article shall be punished by a fine of not exceeding Two Thousand Pesos (P2,000.00) or an imprisonment of one (1) month or both at the discretion of the court.

## **ARTICLE K. BUILDING PERMIT AND RELATED FEES**

### **SEC.II.K.a. 01.Definition of Terms- As used in this article:**

**Residential** – Single detached dwellings and duplexes for use of owners “on campus”, dormitories ,rectories convents and monasteries, residential condominiums owned by the occupants, army barracks and etc.

**Commercial**- Single detached dwellings and duplexes for lease , boarding houses, apartment accessories, hotels and inns, “off-campus” dormitories, transportation terminals and stations, night clubs and dance halls, restaurants and shopping centers, theaters ,

sport stadia, grandstands, gasoline stations, parking garages,  
funeral parlors.etc.

**Industrial** - Factories , plants, mills, arsenals, breweries, processing plants,  
gas generating plants, Shipyards, aircraft hangars, slip-ways, dry  
dock and piers, lumber mills, warehouses, storage tanks, grain  
and cement silos, etc.

**Institutional** - Educational institutions, libraries, museums,  
clubhouses, hospitals, sanitarium, asylum, house of the aged, jails,  
police and fire stations, places of worships ,etc.

**Recreational** - Cinemas, billiard halls, disco pads, amusements houses, etc.

**Agricultural** - Barns, poultry houses, hatcheries, piggeries, stables,  
greenhouse, granaries, etc.

**Ancillary** - Garage carports, tanks, towers, smoke-stacks and chimneys,  
vaults, swimming pool, pelota courts, aviaries, aquariums, zoo  
structures fire walls, and fences over 1.80 meters in height, etc.

**Temporary** - Field offices, labor's quarters, canopies and railings, protective  
fencing, etc,

**Others** – Cemetery structures such as mausoleums, tombs, multi-level niches,

etc.

## **SEC. II. K. 01 Imposition of Fees**

RA 7160 devolved to local Government Units the enforcement of the National Building Code (PD 1096). Thus, the local engineers who are designated as building officials will now enforce the National Building Code under the authority of the local units. However, the schedule of the building permit fees and other regulatory provision under the Building Code shall still be the main responsibility of the DPWH. The DPWH has issued a revised schedule of building permit fee per Dept. Order No. 155, S 1992.

There shall be collected fees, charges for services rendered in connection with the processing and issuances of building permit and the performance of other regulatory functions on a person, firm, corporation before they are allowed to erect, construct, alter, move or convert a structure within this Municipality in accordance with the following rates prescribed hereunder.

### **K . 01.1 SCHEDULE OF FEES AND OTHER CHARGES**

#### **01.01.1 Bases of assessment**

- a. Character of occupancy or use of building/structure
- b. Cost of construction
- c. Floor area
- d. Height

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

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

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

**01.01.3** Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub- Divisions shall be assessed as follows;

**01.3.1 Division A**

1. Construction of residential building costing 3, 000.00 below.....40.00  
 For each succeeding 1,000.00 or fraction thereof.....8.00
2. Construction of commercial/industrial, institutional, agricultural building costing not exceeding 5, 000.00.....100.00  
 For each succeeding 1,000.00 or fraction thereof.....20.00
3. Residential building repairs costing less than 1,000 .....Exempt

For each Exceeding 1,000.00.....	5.00
4. Commercial/industrial, institutional and agricultural building repairs.....	10.00
For each Exceeding 1,000.00 f fraction thereof.....	5.00
5. Construction and repair of other structures have the same rates under item 1, 2, 3 and 4 above	
6. For all types of construction, improvement and repairs like roads, bridges, flood controls and other infrastructure projects under private contractors:	
Not exceeding 100, 000.00.....	100.00
For each succeeding 1,000.00.....	50.00

**Exemptions:** The constructions or repair of the following shall be exempt from paying building permit:

- a. Residential building repairs costing less than 500.00...exempt
- b. Buildings and other structures damage or destroyed either by typhoon, earthquake or by any form of calamity upon presentation of satisfactory evidence and through the proper application within 6 months after the occurrence of the said calamity.
- c. Construction or repair of infrastructure projects under government administration.

**01.3.1 Division A-1**

Area in sq. meters	Fee per sq. Meter
a. Original complete construction up to 20.00 sq.meters	2.00
b. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	
c. Above 20.00 sq. meters to 50.00 sq. meters	2.40
d. Above 50.00 sq. meters to 100.00 sq. meters	3.40
e. Above 100.00 sq. m to 150 sq. meters	4.80
f. Above 150.00 sq. meters	6.00
	7.20

Sample Computation for Building Fee for a 75.00 sq, meters floor area;

Floor area = 75.00 sq. meters

Therefore area bracket is 3.a.iv.

Fee = P 4.80/sq. meter

Building Fee = 75.00 x 4.80 = P 360.00

### 01.3.2 Division A-2



<b>Area in sq. Meters</b>	<b>Fee per sq. meter</b>
a. Original complete construction up to 20.00 sq. meters	3.00
b. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	
c. Above 20.00 sq. meters to 50.00 sq. meters	3.40
d. Above 50.00 sq. meters to 1 00.00 sq. meters	5.20
e. Above 150.00 sq. meters	8.00
	8.40

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

<b>Area in sq. Meters</b>	<b>Fee per sq. meter</b>
a. Up to 500	23.00
b. Above 500 to 600	
c. Above 600 to 700	22.00
d. Above 700 to 800	
e. Above 800 to 900	20.50
f. Above 900 to 1,000	
g. Above 1,000 to 1,500	19.50
h. Above 1,500 to 2,000	
i. Above 2,000 to 3,000	18.00
j. Above 3,000	17.00
	16.00
	15.00
	14.00
	12.00

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

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

First 500 sq. meters @ 23.00	P 11,500.00
Next 100 sq. meters @ 22.00	2,200.00
Next 100 sq. meters @ 20.50	2,050.00
Next 100 sq. meters @ 19.50	1,950.00
Next 100 sq. meters @ 18.00	1,800.00
Next 100 sq. meters @ 17.00	1,700.00
Next 100 sq. meters @ 16.00	8,000.00
Next 500 sq. meters @ 15.00	7,500.00
Next 1,000 sq. meters @ 14.00	14,000.00
Last 200 sq. meters @12.00	2,400.00
<b>Total building fee:</b>	<b>P 53,100.00</b>

#### 01.3.4 Divisions C-2/D-1, 2, 3

**Area in sq. Meters**

**Fee per sq. meter**

a. Up to 500	P 12.00
b. Above 500 to 600	
c. Above 600 to 700	11.00
d. Above 700 to 800	
e. Above 800 to 900	10.20
f. Above 900 to 1,000	
g. Above 1,000 to 1,500	9.60
h. Above 1,500 to 2,000	
i. Above 2,000 to 3,000	9.00
j. Above 3,000	
	8.40
	7.20
	6.60
	6.00
	5.00

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

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

**01.3.6 Electrical Fees**

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

a. Total Connected Load (kVA)

	Fee
--	-----

1. 5 kVA or less	P 200.00
2. Over 5 kVA to 50 kVA	200.00 + P 20.00/ kVA
3. Over 50 kVA to 300 kVA	1, 100.00 + 10.00/kVA
4. Over 300 kVA to 1,500 kVA	3,600.00 + 5.00/kVA
5. Over 1,500 kVA to 6,000 kVA	9, 600.00 + 2.50/kVA
6. Over 6,000 kVA	20, 850.00 + 1.25/kVA

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

b. Total Transformer/uninterrupted Power Supply (UPS)/Generator

Capacity (kVA)

	Fee
1. 5 kVA or less	P 40.00
2. Over 5 kVA to 50 kVA	40.00 + P 4.00/ kVA
3. Over 50 kVA to 300 kVA	220.00 + 2.00/kVA
4. Over 300 kVA to 1,500 kVA	720.00 + 1.00/kVA
5. Over 1,500 kVA to 6,000 kVA	1, 920.00 + 0.50/kVA
6. Over 6,000 kVA	4, 170.00 + 0.25/kVA

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

c. Pole/Attachment Location Plan Permit

- 1. Power Supply Pole Location..... 30.00/pole
- 2. Guying Attachment.....30.00/ attachment

This applies to designs/installations within the premises.

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

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

e. Formula for Computation of Fees

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

f. Forfeiture of Fees

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

**01.3.7 Mechanical Fees**

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

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

**For evaluation purposes:**

For Commercial/Industrial Refrigeration without Ice Making (refer to 7.a.1.):

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

For Ice making (refer to 7.a.2.):

3.50 kW per ton, for compressors up to 50 tons capacity.

3.25 kW per ton, for compressors above 5 up to 50 tons capacity.

3.00 kW per ton. for compressors above 50 tons capacity.

For Air conditioning (refer to 7.a.3.):

0.90 kW per ton, for compressors 1.2 to 5 tons capacity.

0.80 kW per ton, for above 5 up to 50 tons capacity.

0.70 kW per ton, for compressors above 50 tons capacity.

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

1. Escalator and moving walk, per kW or fraction thereof.....	10.00
2. Escalator and moving walks up to 20.00 lineal meters or fraction thereof.....	20.00
3. Every lineal meters of fraction thereof in excess of 20.00 lineal meters.....	10.00
4. Funicular, per kW of fraction thereof.....	200.00
(a) Per lineal meter travel.....	20.00
5. Cable car, per kW of fraction thereof.....	40.00
(a) Per lineal meter travel.....	5.00

c. Elevators, per unit:

1. Motor driven dumbwaiters.....	600.00
2. Construction elevators for material.....	2, 000.00
3. Passengers elevator.....	5, 000.00
4. Freight elevators.....	5, 000.00
5. Car elevators.....	5, 000.00

d. Boilers, per kW:	
1. Up to 7.5 kW.....	500.00
2. Above 7.5 kW to 22 kW.....	700.00
3. Above 22 kW to 37 kW.....	900.00
4. Above 37 kW to 52 kW.....	1, 200.00
5. Above 52 kW to 67.....	1, 400.00
6. Above 67 kW to 74 kW.....	1, 600.00
7. Every kW or fraction thereof above 74 kW.....	5.00

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

(b) Steam from this boiler used to propel any prime-mover is exempted from fees.

(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

a. Pressurized water heaters, per unit..... 200.00

b. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof ..... 60.00

c. Automatic fire sprinkler system, per sprinkler head..... 4.00

d. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:

1. Every kW up to 50 kW.....	25.00
2. Above 50 kW to 100 kW.....	20.00
3. Every kW above 100 kW.....	3.00



e. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases. per outlet.....	20.00
f. Gas Meter, per unit.....	100.00
g. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher.....	4.00
h. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:	
1. Up to 50 kW.....	100.00
2. Above 50 kW to 100 kW.....	12.00
3. Every above kW above 100 kW.....	3.00
i. Pressure Vessels, per cu. Meter or fraction thereof.....	60.00
j. Other Machinery/Equipment for commercial/ Industrial/institutional Use not elsewhere specified, per kW or fraction thereof.....	60.00
k. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal metes or fraction thereof.....	10.00
l. Weighing Scale Structure per ton or fraction thereof.....	50.00

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

**01.3.8 Plumbing Fees**

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

b. Every fixture in excess of one unit:

1. Each water closet.....	7.00
2. Each floor drain.....	3.00
3. Each sink.....	3.00
4. Each lavatory.....	7.00
5. Each faucet.....	2.00
6. Each shower head.....	2.00

c. Special Plumbing Fixtures:

1. Each slop sink.....	7.00
2. Each urinal.....	4.00
3. Each bath tub.....	7.00
4. Each grease trap.....	7.00
5. Each garage trap.....	7.00
6. Each bidet.....	4.00
7. Each dental cuspidor.....	4.00
8. Each gas-fired water heater.....	4.00
9. Each drinking fountain.....	2.00
10. Each bar or soda fountain sink.....	4.00
11. Each laundry sink.....	4.00
12. Each laboratory sink.....	4.00
13. Each fixed-type sterilizer.....	2.00

d. Each water meter..... 2.00

1. 12 to 25 mm Ø .....	8.00
2. Above 25 mm Ø .....	10.00

e. Construction of septic tank, applicable in all Groups

1. Up to 5.00 cu. meters of digestion chamber.....	24.00
2. Every cu. meter or fraction thereof In excess of 5.00 cu. meters.....	7.00

**01.3.9 Electronics Fees**

- a. Central Office switching equipment, remote switching units; concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications..... 2.40 per port
  
- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location..... 1,000.00 per location
  
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors..... 10.00 per unit
  
- d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.),

audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected..... 2.40 per outlet

- e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected..... 2.40 per termination
- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities..... 1,000.00 per location
- g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception..... 1,000.00 per structure
- h. Electronic or electronically-controlled indoor and outdoor sinkages and display systems, including TV monitors, multi-media signs, etc..... 50.00 per unit
- i. Poles and attachment;
  - 1. Per Pole (to be paid by pole owner)..... 20.00

2. Per attachment (to be paid by any  
entity who attaches to the pole of others)..... 20.00

j. Other types or electronics or electronically-  
controlled device. apparatus, equipment, instrument  
or units not specifically identified above..... P 50.00 per unit

#### **01.3.10 Accessories of the Building/structure Fees**

a. All parts of buildings which are open on two (2) or  
more sides, such as balconies, terraces, lanais and  
the like, shall be charged 50% of the rate of the principal  
building of which they are a part (Sections 3.a. to 3.d. of  
this Schedule).

b. Buildings with a height of more than 8.00 meters shall be  
charged an additional fee of twenty-five centavos (P0.25)  
per cu. meter above 8.00 meters. The height shall be  
measured from the ground level up to the bottom of the  
roof slab or the top of girts, whichever applies.

c. Bank and Records Vaults with interior volume  
up to 20.00 cu, meters..... 20.00

	1. In excess of 20.00 cu. meters.....	8.00
d.	Swimming Pools, per cu. meter or fraction thereof;	
	1. GROUP A Residential.....	3.00
	2. Commercial/industrial GROUPS B, E, F, G.....	36.00
	3. Social/Recreational/Institutional GROUPS C, D, H, I.....	24.00
	4. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.	
	5. Swimming pool shower rooms/locker rooms:	
	(a) Per unit or fraction thereof.....	60.00
	(b) Residential GROUP A.....	6.00
	(c) GROUP B, E, F, G.....	18.00
	(d) GROUP C, D, H.....	
e.	Construction of fireballs separate from the building:	
	1. Per sq. meter or fraction thereof.....	3.00
	2. Provided, that the minimum fee shall be.....	48.00
f.	Construction/erection of towers: structures and the like: Including	

Radio and TV towers, water tank supporting structures and the like

Use or Character of Occupancy	Self Supporting	Tylon (Guyed)
1. Single detached dwelling units.....	500.00	150.00
2. Commercial/industrial (Groups B, E, F, G) up to 10.00 meters in height.....	2,400.00	240.00
a. Every meter or fraction thereof in excess of 10.00 meters...	120.00	12.00
3. Educational/Recreational/ Institutional (Groups C, D, H, I) up to 10.00 meters in height.....	1,800.00	120.00
a. Every meter or fraction thereof in excess of 10.00 meters...	120.00	12.00
g. Storage Silos, up to 10.00 meters in height.....		2,400.00
1. Every meter or fraction thereof		

	in excess of 10.00 meters.....	150.00
	2. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule	
h.	Construction of Smokestacks and Chimneys for Commercial/industrial Use Groups B, E, F and G:	
	1. Smokestacks, up to 10.00 meters in height, measured from the base.....	240.00
	(a) Every meter or fraction thereof in excess of 10.00 meters.....	12.00
	2. Chimney up to 10.00 meters in height, measured from the base.....	48.00
	(a) Every meter or fraction thereof in excess of 10.00 meters.....	2.00
i.	Construction of Commercial/industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas.....	48.00
j.	Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume.....	12.00



k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to	
	2.00 cu. meters.....	12.00
	1. Every cu. m or fraction thereof	
	in excess of 2.00 cu. meters.....	12.00
	2. For all other than Groups A and B	
	up to 10.00 cu. meters.....	480.00
	(a) Every cu. meter or fraction thereof	
	in excess of 10.00 cu. meters.....	24.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of	
	volume.....	7.00
m.	Commercial/industrial Use:	
	1. Above ground, up to 10.00 cu. meters.....	480.00
	Every cu. m or fraction thereof in	
	excess of 10.00 cu. meters.....	480.00
	2. Underground, up to 20.00 cu. meters.....	540.00
	Every cu. meter or fraction thereof	
	in excess of 20.00 cu. meters.....	24.00

n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:

- 1. Underground, per cu. meter or fraction thereof of excavation..... 3.00
- 2. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank..... 3.00

Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.

o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:

- 1. Construction of permanent type..... 10.00
- 2. Construction of temporary type..... 5.00
- 3. Inspection of knock-down temporary type, per unit..... 24.00

p. Construction of buildings and other accessory structures within cemeteries and memorial parks:

- 1. Tombs, per sq. meter of

covered ground areas.....	5.00
2. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area.....	5.00
3. Totally enclosed mausoleums, per sq. meter of floor area.....	12.00
4. Totally enclosed mausoleums, per sq. meter of floor area.....	5.00
5. Columbarium, per sq. Me.....	18.00

**01.3.10 Accessory Fees**

a. Establishment of Line and Grade, all sides fronting or abutting streets, esteems, rivers and creeks, first 10.00 meters.....	24.00
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1. Every meter or fraction thereof in excess of 10.00 meters.....	2.40
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b. Ground Preparation and Excavation Fee

1. While the application for Building Permit is still being

Processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.

(a) Inspection and Verification Fee.....	200.00
(b) Per cu. meters of excavation.....	3.00
(c) Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit.....	50.00
(d) Per cu. meter of excavation for foundation with basement.....	4.00
(e) Excavation other than foundation or basement, per cu. meter.....	3.00
(f) Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment.....	250.00

c. Fencing Fees:

1. Made of masonry, metal, concrete up to  
1.80 meters in height, per lineal  
meter or fraction thereof..... 3.00
2. In excess of 1.80 meters in height,  
per lineal meter or fraction thereof..... 4.00
3. Made of indigenous materials, barbed,

	chicken or hog wires, per linear meter.....	2.40
d.	Construction of Pavements, up to 20.00 sq. Meters.....	24.00
e.	In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like.....	3.00
f.	Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month.....	240.00
	1. Every sq. meter or fraction thereof in excess of 20.00 sq. Meters.....	12.00
g.	Erection of Scaffoldings Occupying Public Areas, per calendar month.	
	1. Up to 10.00 meters in length.....	150.00
	2. Every lined meter or fraction thereof in excess of 10.00 meters.....	12.00
h.	Sign Fees:	

1. Erection and anchorage of display

surface, up to 4.00 sq. meters

of signboard area..... 120.00

a. Every sq. meter or fraction

thereof in excess of 4.00 sq. Meters..... 24.00

2. Installation Fees, per sq. meter or fraction thereof

of display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.00	18.00

3. Annual Renewal Fees, per sq. meter of display surface or

fraction thereof:

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

	be P 72.00	shall be P 150.00
Others	P 12.00, min. Fee shall be P 40.00	P 20.00, min. Fee shall be P 110.00
Painted-on	P 8.00, min. Fee shall be P 30.00	P 12.00, min. Fee shall be P 100.00

i. Repairs Fees:

1. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups..... 5.00

2. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, .For all Groups..... 5.00

3. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced

with same or new substitute and labor)

j. Raising of Buildings/structures Fees:

1. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.

2. The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.

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

1. Buildings in all Groups per  
sq. meter floor area..... 3.00

2. Building Systems/Frames or portion  
thereof per vertical or horizontal  
dimensions, including Fences..... 4.00

3. Structures of up to 10.00 meters  
in height..... 800.00

(a) Every meter or portion thereof  
in excess of 10.00 meters..... 50.00



4. Appendage of up to 3.00 cu. meter/unit.....	50.00
(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters.....	50.00
5. Moving Fee, per sq. meter of area of building/ structure to be moved.....	3.00

**01.3. 11 Certificates of Use or Occupancy (Table II.G.1. for fixed costing)**

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

1. Costing up to P150,000.00.....	100.00
2. Costing more than P150,000.00 up to P400,000.00.....	200.00
3. Costing more than P400,000.00 up to P850,000.00.....	400.00
4. Costing more than P850,000.00 up to P1,200,000.00.....	800.00
5. Every million or portion thereof in excess of P1,200,000.00.....	800.00

**b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:**

1. Costing up to P150,000.00.....	200.00
2. Costing more than P150,000.00 up to P400,000.00.....	400.00
3. Costing more than P400,000.00 up to P850,000.00.....	800.00
4. Costing more than P850,000.00 up to P1,200,000.00.....	1,000.00
5. Every million or portion thereof in excess of P1,200,000.00.....	1,000.00

**c. Divisions C-1, 2/D-1, 2, 3 Buildings:**

1. Costing up to P150,000.00.....	150.00
2. Costing more than P150,000.00 up to P400,000,00.....	250.00

3. Costing more than P400,000.00	
up to P850,000.00.....	600.00
4. Costing more than P850,000.00	
up to P1,200,000.00.....	900.00
5. Every million or portion thereof	
in excess of P1,200,000.00.....	900.00

**d. Division J-1 Buildings/structures:**

1. With floor area up to 20.00 sq. Meters.....	50.00
2. With floor area above 20.00 sq. meters	
up to 500.00 sq. Meters.....	240.00
3. With floor area above 500.00 sq. meters	
up to 1,000.00 sq. Meters.....	360.00
4. With floor area above 1,000.00 sq. meters	
up to 5,000.00 sq. Meters.....	480.00
5. With floor area above 5,000.00 sq. meters	
up to 10,000.00 sq. Meters.....	200.00

With floor area above 10,000.00 sq. Meters..... 2,400.00

**e. Division J-2 Structures:**

1. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.

2. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.

3. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:

(a) First 10.00 meters of height from the ground..... 800.00

(b) Every meter or fraction thereof in excess of 10.00 meters.....50.00

f. Change in Use/occupancy, per sq. meter or fraction thereof of area affected..... 5.00

**01.3.12 Annual Inspection Fees**

a. Divisions A-1 and A-2:

1. Single detached dwelling units and duplexes are not subject to annual inspections.

2. If the owner request inspections, the fee for each of the services enumerated below is..... 120.00

- Land: Use Conformity
- Architectural Presentability
- Structural Stability
- Sanitary and Health Requirements
- Fire-Resistive Requirements

b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

- 1. Appendage of up to 3.00 cu. meters/unit..... 150.00
- 2. Floor area to 100.00 sq. Meters..... 120.00
- 3. Above 100.00 sq. meters

up to 200.00 sq. Meters.....	240.00
4. Above 200.00 sq. meters	
up to 350.00 sq. Meters.....	80.00
5. Above three hundred 350.00 sq. meters	
Up to 500.00 sq. Meters.....	720.00
6. Above 500.00 sq. meters	
up to 750.00 sq. Meters.....	960.00
7. Above 750.00 sq. meters	
up to 1,000.00 sq. Meters.....	1,200.00
8. Every 1,000.00 sq. meters or its portion in excess	
of 1,000.00 sq. Meters.....	1,200.00

c. Divisions C-1, 2, Amusement Houses, Gymnasia and the like:

1. First class cinematography or theatres.....	1,200.00
2. Second class cinematographs	
or theatres.....	720.00
3. Third class cinematographs or theatres.....	520.00
4. Grandstands/Bleachers,	
Gymnasia and the like.....	720.00

d. Annual plumbing inspection fees,

each plumbing unit..... 60.00

e. Electrical Inspection Fees:

1. A one time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.

2. Annual Inspection Fees are the same as in Section 4.e.

f. Annual Mechanical Inspection Fees:

1. Refrigeration and ice Plant, per ton:

- (a) Up to 100 tons capacity..... 25.00
- (b) Above 100 tons up to 150 tons..... 20.00
- (c) Above 150 tons up to 300 tons..... 15.00
- (d) Above 300 tons up to 500 tons..... 10.00
- (e) Every ton or fraction thereof  
above 500 tons..... 5.00

2. Air Conditioning Systems: Window type air

conditioners, per unit..... 40.00

3. Packaged or centralized air conditioning systems:

(a) First 100 tons, per ton.....	25.00
(b) Above 100 tons, up to 150 tons per ton.....	20.00
(c) Every ton or fraction thereof above 500 tons.....	8.00

4. Mechanical Ventilation, per unit, per kW:

(a) Up to 1 kW.....	10.00
(b) Above 1 kW to 7.5 kW.....	50.00
(c) Every kW above 7.5 kW.....	20.00

5. Escalators and Moving Walks; Funiculars and the like:

(a) Escalator and Moving Walks, per unit.....	120.00
(b) Funiculars, per kW or fraction thereof.....	50.00
(c) Per lineal meter or fraction thereof of travel.....	10.00
(d) Cable Car, per kW or fraction thereof.....	25.00
(e) Per lineal meter of travel.....	2.00

6. Elevators, per unit:



(a)	Passenger elevators.....	500.00
(b)	Freight elevators.....	400.00
(c)	Motor driven dumbwaiters.....	50.00
(d)	Construction elevators for materials.....	400.00
(e)	Car elevators.....	500.00
(f)	Every landing above first five (5) landings for all the above elevators.....	50.00

7. Boilers, per unit:

(a)	Up to 7.5 kW.....	400.00
(b)	7.5 kW up to 22 kW.....	550.00
(c)	22 kW up to 37 kW.....	600.00
(d)	37 kW up to 52 kW.....	650.00
(e)	52 kW up to 67 kW.....	800.00
(f)	67 kW up to 74 kW.....	900.00
(g)	Every kW or fraction thereof above 74 kW.....	4.00

8. Pressurized Water Heaters, per unit..... 120.00

9. Automatic Fire Extinguishers,  
per sprinkler head..... 2.00

10. Water, Sump and Sewage pumps  
for buildings/structure for commercial/ industrial  
purposes, per kW:

(a)	Up to 5 kW.....	55.00
(b)	Above 5 kW to 10 kW.....	90.00
(c)	Every kW or fraction thereof above 10 kW.....	2.00

11. Diesel/Gasoline Internal Combustion Engine,  
Gas Turbine/Engine, Hydro, Nuclear or Solar Generating  
Units and the like, per kW:

(a)	Per kW, up to 50 kW.....	15.00
(b)	Above 50 kW up to 100 kW.....	10.00
(c)	Every kW or fraction thereof above 100 k.....	2.40

12. Compressed air, vacuum,  
commercial/institutional/industrial  
gases, per outlet.....

10.00

13. Power piping for gas/steam/etc., per lineal meter or  
fraction thereof or per cu. meter or fraction thereof,  
whichever is higher.....

2.00

14. Other Internal Combustion Engines, including Cranes, Forklifts,  
Loaders, Mixers, compressors and the like,

(a)	Per unit, up to 10 kW.....	100.00
(b)	Every kW above 10 kW.....	3.00

15. Other machineries and/or equipment for commercial/  
 industrial/institutional use not elsewhere specified, per unit:

(a)	Up to 1/2 kW.....	8.00
(b)	Above 1/2 km up to 1 kW.....	23.00
(c)	Above 1 kW up to 3 kW.....	39.00
(d)	Above 3 kW up to 5 kW.....	55.00
(e)	Above 5 kW up to 10 kW.....	80.00
(f)	Every kW above 10 kW or fraction thereof.....	4.00

16. Pressure Vessels, per cu. meter

	or fraction thereof.....	40.00
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17. Pneumatic tubes, Conveyors, Monorails for  
 materials handling, per lineal meter

	or fraction thereof.....	2.40
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18. Weighing Scale Structure,

	per ton or fraction thereof.....	30.00
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19. Testing/calibration of pressure gauge,

	per unit.....	24.00
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(a)	Each Gas Meter, tested, proved and sealed, per gas meter.....	30.00
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20. Every mechanical ride inspection, etc., used in

amusement centers of fairs. such as ferris

	wheel, and the like, per unit.....	30.00
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g. Annual electronics inspection fees shall be the same as the fees in

Section 7. of this Schedule.

**01.3.12 Certifications:**

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

NOTE: The specifications of the Gas Meter shall be:

Manufacturer

Serial Number.

Gas Type

Meter Classification/Model.

Maximum Allowable Operating Pressure - psi (kPa)

Hub Size - mm (inch).

Capacity - m<sup>3</sup>/hr. (ft<sup>3</sup>/hr.)

**\*Zoning and Land Use Verification\***

II. M. 01.1 Category I

Residential buildings for the exclusive  
use of owners or non-leasing occupants 100.00

1.1 Indigenous family

1.2 Dwelling units

1.3 Duplexes

1.4. School or company staff housing units

1.5 Church rectories

II. M. 01.2 Category II                      Commercial and Industrial                      300.00

2.1 Leased out single detached dwelling units, cottages with more than  
one independent sleeping units and duplexes.

2.2 Boarding or lodging houses

2.3 Accessories, tenement and row houses

2.4 Hotels, motels inns, pension houses

2.5 Apartment houses and apparels

2.6 Private or "off campus" dormitories

2.7 Amusement halls and parlors

2.8 Billiard halls, poll rooms, bowling alleys

- 2.9 Health studios, slenderizing salons
- 2.10 Massage and sauna parlors
- 2.11 Dancing schools, disco pads, dance halls
- 2.12 Gymnasia and pelota courts
- 2.13 Gasoline filling and service station
- 2.14 Boat storage structures
- 2.15 Commercial garages and parking areas for cars, tractors and etc.
- 2.16 Bus depots and terminals
- 2.17 Train stations and terminals
- 2.18 Terminal offices
- 2.19 Car barns for street cars and buses
- 2.20 Port and harbor facilities, landings, pier sheds, ferry landing stations
- 2.21 Airport terminal buildings, heliports
- 2.22 Piers and wharfs
- 2.23 Shopping centers and supermarkets
- 2.24 Local wet and dry markets
- 2.25 Restaurants having an occupant load of less than 100 persons
- 2.26 Drinking and dining establishment/refreshment parlors
- 2.27 Day and Night clubs, bars, cocktail lounges, beer gardens
- 2.28 Hardware
- 2.29 Engraving, photo developing and printing shops
- 2.30 Photography and painting studios
- 2.31 Tailoring, dress shops and haberdashery shops
- 2.32 Printing and publishing plants and offices
- 2.33 Office buildings

2.34 Financial institutions

2.35 Funeral parlors, morgues and crematories

2.36 Memorial and mortuary chapels

2.37 Telephone and telegraph exchanges

2.38 Radio & TV broadcasting & transmitting studios

2.39 Battery shops, auto repair shops

2.40 Factories and workshops using non- highly flammable or non-combustible materials

2.41 Bakeries and pastry shops

2.43 Open parking garages where no repair work is done, except change of parts and maintenance requiring no open flames, welding or the use of highly flammable liquids combustible substance

2.44 Assembly buildings with stage and having an occupant load of less than 1000 in the building.

- a. Theaters and Auditoriums
- b. Concrete halls and opera houses
- c. Convention halls
- d. Theater with restaurants
- e. Mini theaters, audio visual rooms

2.45 Buildings without stage and having an occupant load of 300 or more.

2.46 Assembly buildings without stage and having an occupant load of less than 300:

- a. Dance halls, ballrooms
- b. Skating rinks

2.47 Sports stadiums

- a. Reviewing stands
- b. Covered amusements parks
- c. Boxing arenas, jai-alai
- d. Stadiums
- e. Race tracks and hippodromes

2.48 Assembly buildings with stage and having an occupant load of 100  
more

- a. Coliseum and sports complex
- b. Theaters and convention halls
- c. Concert halls and opera houses

2.49 Ice plants and cold storage plants

2.50 Power plants (thermal, hydro-electric or geothermal)

2.51 Pumping plants (water supply, storm drainage sewage and irrigation)

2.52 Dairies and creaminess

2.53 Factories and workshops using incombustible or non- explosive  
materials.

2.54 Rice mills, sugar centrals

2.55 Breweries, bottling plants, canneries and tanneries

2.56 Storage and handling hazardous and highly flammable materials:

- a. Storage tanks, building for storing gasoline, acetylene, LPG,  
calcium Carbide, oxygen, hydrogen, etc.
- b. Armories and arsenals, munitions of factories
- c. Match factories
- d. Fireworks factories
- e. Plastics resins plants (monomer & polymer)



- f. Plastic processing plants
- g. Factories for highly flammable chemicals
- h. Plastic compounding plants
- i. Acetylene, oxygen generating plants
- j. Cooking oil & soap processing or plants

2.57 Storage and handling of flammable materials

- a. Dry cleaning plants using flammable liquids
- b. Paints stores with bulk handling
- c. Paint shops and spray painting shops
- d. Sign and billboard painting shops

2.58 Wood working establishments, lumber and timber, yards planting

mills and sawmills, veneer plants, wood and cardboard box factories pulp, paper and paperboard factories. Textiles and fiber spinning mills, garments and undergarments factories. Factories where loose combustible fibers or dirt are manufactured, processed or generated. Warehouses where highly combustible materials are stored, grains and cement ½ kilos.

2.59 Repair garage and shops, shipyards, slipways and dry-docks factories for engines and turbines and attached testing facilities.

2.60 Aircraft repair hangars, manufactures and assembly plants, repair and testing shops for aircraft engine of parts.

II. M.01.3 Category III Educational, social and Institutional buildings 200.00

II.M.01.3.1 Educational institutions (school, colleges, universities, vocational schools, seminaries and novitiates), including school auditoriums, gymnasiums, reviewing stands little theaters and concrete halls.

3.2 Libraries, museums, exhibition halls and art galleries

3.3 Civic centers

3.4 Clubhouses, lodges

3.5 Community centers

3.6 Golf club buildings

3.7 Mental hospitals, mental sanitariums or mental asylums

3.8 Jails, prisons, reformations correctional institutions

3.9 Rehabilitation centers

3.10 Leprosaria

3.11 Quarantine station

3.12 Nursery school, nurseries and children's hospitals for full time care of children below kindergarten age

3.13 Hospitals, sanitariums, nursing homes with non- ambulatory patients

3.14 Homes for the aged

3.15 Nursing homes for the ambulatory patients

3.16 Kindergarten schools, homes for children of kindergarten age or over

3.17 Orphanages

3.18 Police & fire station

3.19 Guard houses

3.20 Churches, mosques, temples, shrines, chapels and similar place of workshop

II. M.01.4 Category IV- Agricultural Buildings 100.00

4.1 Agricultural buildings and sheds, including barns, poultry houses, piggeries, hatcheries, stables, cowsheds, also greenhouses, granaries and other structures for the storage of agricultural products.

II. M.01.5 Category V Ancillary 100.00

5.1 Private garages, carports fences over 1.8 meters high separate fire walls

5.2 Steel and concrete tanks

5.3 Swimming pools, including shower and locker rooms

5.4 Towers and silos smokestacks and chimneys

5.5 Stages, platforms and similar structures

5.6 Pelota courts

5.7 Aviaries and aquariums, zoo structures

II. M.01.6 Establishments of line & grade

01.6.1 All sides fronting or abutting streets, esteros, rivers, and creekers:

a. First 10 meters 50.00

b. Every meter or fraction Thereof in excess of 10 m 10.00

01.6.2 All other sides every meter or fraction hereof 5.00

## II. M.01.7 Excavation and Ground Preparation Permit

01.7.1 The building fee includes the excavation fee for foundation. However, while the application is still being processed, the building official may allow excavation for foundation and basement for which the following fees shall be charged:

a. excavation for foundation per cu.m. of excavation	10.00
b. excavation for basements per cu.m. of excavation	10.00

Note: The fee paid shall be deducted from the total building permit fees.

## II. M.01.8 Construction/addition/renovation/alteration of building under Category I

a. Original complete construction Up to 20 sq.m.	Exempted
b. Additional/renovation/alteration up to 20 sq.m	5.00
c. Above 20 sq.m up to 50 sq.m	5.00
d. Above 50 sq.m up to 100 sq.m	10.00
e. Above 100 sq.m up to 150 sq.m	10.00
f. Above 150 sq.m	15.00

## II. M.01.8 Construction/addition/renovation/alteration of building under Category II

a. Up to 500	15.00
b. Above 5000 up to 6000	14.00
c. Above 6000 up to 7000	13.00
d. Above 7000 up to 8000	12.00
e. Above 8000 up to 9000	11.00
f. Above 9000 up to 10000	10.00
g. Above 10000 up to 15000	9.00
h. Above 15000 up to 20000	8.00
i. Above 20000 up to 30000	7.00
j. Above 30000	6.00

II. M.01.9 Construction/addition/renovation of building under

Category III

a. Up to 5000 sq.m	12.00
b. Above 5000 sq.m to 6000 sq.m	11.00
c. Above 6000 sq.m to 7000 sq.m	10.00
d. Above 7000 sq.m to 8000 sq.m	9.00
e. Above 8000 sq.m to 9000 sq.m	8.00
f. Above 9000 sq.m to 10000 sq.m.	7.50
g. Above 10000 sq.m to 15000 sq.m	7.00
h. Above 15000 sq.m to 20000 sq.m	6.50
i. Above 20000 sq.m to 30000 sq.m	6.00
j. Above 30000 sq.m	5.00

II.M.01.10 Construction/addition/renovation/alteration of building structures under category IV for agricultural purposes:

a. Up to 20 sq. m.	exempted
b. Above 20 sq. m. to 500 sq. m.	10.00
c. Above 500 sq. m. to 1000sq. m.	8.00
d. Above 1000sq. m. to 5000sq.m	6.00
e. Above 5000sq.m to 10000sq.m	4.00

II.M.01.11 Construction/addition/renovation/alteration of building structures under category V.

- a. Building such as private garages and carports shall be collected a fee of 50% or rate impose on the principal building of which they are accessories
- b. All ports of buildings which are open in two or more sides such as balconies, terraces, lanais, and other the like shall be collected a fee of 50% of the rate imposed on the principal building of which they are part.
- c. Aviaries, aquariums, zoo structures and the like shall be collected a fee in accordance with the rate imposed in agricultural structures under SEC II. L. 02.03.5

II. M.01.12 Footings or foundation of buildings/structures permitted under SEC.

1002 of the National Building Code per sq.m or fraction thereof

footing or foundation	400.00
-----------------------	--------

II. M.01.13 Building with a height of more than eight (8) meters shall be charged

an additional fee of twenty centavos (P0.20) per cubic meter above

eight (8) meters.

II. K.01.14 Alterations/renovations/improvement on vertical dimensions of buildings/structures such as facades, extension walls.

a. On concrete bricks or C.H.B

and the like(per sq.m of vertical area)	10.00
---	-------

b. others(per sqm. Of vertical area) 5.00

II.M.01.15 Alteration/renovation/improvement of horizontal dimensions of buildings/structures such as floorings, ceilings, and roofing shall be collected percentages of the fees prescribed under SEC. II.L.02. 3.2 and SEC. II L.02.5

a. concrete bricks or tiles and the like 50% exempted

b. Others 30% exempted

#### II. M.01.16 Repairs on Building/Structures

a. On category I, II, and III

1. Repairs costing up to P5000.00 exempted

2. Repairs costing more than P5000.00 shall be collected a fee of 1% of the estimated cost of repair

b. On category IV

1. Repairs costing up to P1000.00 exempted

2. Repairs costing more than 1,000.00 shall be collected a fee of 1% the estimated cost of repair

c. On category V

1. Repair costing up to 2000.00

2. Repair costing more than 2000.00 shall be collected a fee of 15 of the estimated cost of repair.

II. M.01.17 raising of buildings/structures assessments of fee. For raising of any buildings/structures shall be based on the new usable floor area generated. The fees to be charged shall be as prescribed under section

II.M.02.3.2 & SEC. II.K.02.3.5 of this rule, which every category applies.

II.M.01.18 Demolition/moving of buildings/structures

- |  |       |
|--|-------|
| a. Demolition fee, per sq.m. of area involved                      | 10.00 |
| b. Moving fee, per sq.m of area of Building/structures to be moved |       |
|  | 10.00 |

II.M. 01.19 Construction step ways

- |   |         |
|---|---------|
| a. Per lineal meter or fraction thereof Slipway | 1500.00 |
|---|---------|

II. L.01.20 Construction of Dry docks

- |  |       |
|--|-------|
| a. Per cubic meter or fraction thereof | 50.00 |
|--|-------|

II. L.01.21 Construction of wharves, docks and piers

- |   |       |
|---|-------|
| a. Wood per sq.m or fraction thereof                | 20.00 |
| b. reinforced concrete per sq.m or fraction thereof | 30.00 |

II.K.01.22 Construction of pier sheds/ warehouses

The fees to be charged shall be as prescribed under SEC. II. L.02.3.3

II. K.02.1 Fees collected

**SEC. II.M.01.23 Ancillary Structures:**



1.) Bank and Records Vaults per  
Cu.m or fraction thereof 20.00

2.) Swimming Pools:  
a. Residential, per cu, m. Fraction thereof 10.00  
b. Commercial per cu, m. of fraction hereof 20.00  
c. Social, Institutional per cu, m. fraction thereof 16.00

3.) Swimming pools improvised from local indigenous materials such  
rocks, stones and/or small builders and with plain cement flooring  
shall be charged 50% of the above rates.

4.) Ancillary structures to swimming pool, such as shower rooms,  
locker rooms and the like shall be charged 50% of the rates  
corresponding to the category of swimming pool as provided  
under SEC.III.02.3.2 TO SEC.III.L.02.3.4

5.) Construction of firewalls separate from the building  
a. per sq.m or fraction thereof 5.00  
b. provided, that the minimum fee shall be 75.00

6.) Construction/erection of towers including radio and TV  
towers, water tank supporting structures and the like

a. Residential exempted

b. Commercial/Industrial

1. up to 10 meters in height

a. Self-supporting 4,000.00

b. Trion (gruved) 1,000.00

2. Every meter or fraction thereof in excess of 10 m

a. Self-supporting 500.00

b. Trilon (gruved) 100.00

c. Institutional

- c. 1 Up to 10 meters in height
  - 1.a Self-supporting 3,000.00
  - 1.b Trilon (gruved) 750.00
- d. Towers with platforms or floors shall be charged an additional fee in accordance with II.L.01.08 & SEC.II.L.01.09
- 7.) Commercial/Industrial Storage Silos
  - a. Up to 10m. in height 4,000.00
  - b. Every meter or fraction thereof in excess of 10m 200.00
  - c. Silos with platforms shall be charged an Additional fee in accordance with SEC.II.L.01.08 & SEC.II.L.01.09
- 8.) Construction of Smoke stacks and chimneys for commercial/industrial use
  - 1. Smokestacks:
    - a. Up to 10 meters in height measured from the ground 400.00
    - b. Every meter or fraction thereof in excess of 10 meters 20.00
- 9.) Construction of commercial/industrial fixed ovens
  - a. Per sq.m or fraction thereof of interior floor area 100.00
- 10.) Construction of Industrial/Kiln/Furnace
  - a. per sq.m of fraction thereof of volume 20.00
- 11.) Construction of reinforced concrete or steel Tanks for Category I Buildings

- |  |          |
|--|----------|
| a. Up to 2 cu.m  | exempted |
| b. Every cu.m or fraction thereof in<br>excess of 2 cu.m | 20.00    |

12.) Construction of Reinforced Concrete tank for commercial/industrial use

- |  |        |
|--|--------|
| a. Up to 2 cu.m  | 800.00 |
| b. Every cu.m or fraction thereof<br>in excess of 2 cu.m | 40.00  |

13.) Construction of Waste Treatment Tanks:  
(including sedimentation and chemical treatment plants) per cu.m of volume

20.00

14.) Construction of Steel Tanks for commercial/industrial :

a. Above ground

- |  |        |
|--|--------|
| 1. Up to 10 cu.m   | 800.00 |
| 2. Every cu.m or fraction thereof in<br>excess of 10 cu.m up to 100 cu.m | 40.00  |

- |  |       |
|--|-------|
| 3. Every cu.m or fraction thereof in excess of 100<br>cu.m up to 1000 cu.m | 30.00 |
|--|-------|

- |   |       |
|---|-------|
| 4. Every cu.m or fraction thereof in excess of 1000<br>cu.m up to 5000 cu.m | 25.00 |
|---|-------|

5. Every cu.m or fraction thereof in excess of 5000  
cu.m up to 10000 cu.m 20.00

6. Every cu.m or fraction  
thereof in excess of 10000 cu.m up  
to 20000 cu.m 15.00

7. Every cu.m or fraction  
thereof in excess of 20000 cu.m 10.00

b. Underground  
1. Up to 20 cu.m 1,200.00  
2. Every cu.m or fraction thereof in  
excess of 20 cu.m 50.00

15.) Pull-outs and reinstallation of commercial/industrial steel tanks

a. Underground  
1. Per cu.m or fraction thereof in Excess of excavation 10.00

b. Saddle or trestle mounted horizontal tanks:  
1. Per cu.m or fraction thereof excavation 10.00

2. Reinstallation of vertical storage tanks shall be considered as new  
construction corresponding fees shall be charged in accordance

with SEC. II.L.04.4 1a above

16.) Booths, Kiosks, Platforms, Stages and the like:

- a. construction of permanent-type booths, kiosks, platforms, stages, field offices, and the like:
  - 1. Per sq.m or fraction thereof of floor area 20.00
- b. Construction of temporary- type booths, kiosks, platforms, offices, laborer's quarter
  - 1. Per sq. m or fraction thereof of floor area 10.00
- c. Inspection of knock-down-type temporary booths, platforms, stages
  - 1. Per unit 40.00

SEC. II. K.01.24 Construction of Tombs and Canopies, Mausoleums and Niches in Cemeteries & Memorial Parks

- a.) Plan tombs, cenotaphs or monuments without Backdrop wall, canopy or roofing exempted
- b.) Canopied tombs, whether partially or totally roofed-over, per sq.m of covered area 5.00
- c.) Semi-enclosed mausoleums, per sq.m of floor area 15.00
- d.) Totally enclosed mausoleums, per sqm.of floor area 20.00
- e.) Multi-level interment niches, per sq. of floor area, per level 5.00

**SEC. II. M.01.25 Sanitary/Plumbing Permit Fees:**

- a. Installation Fees:

1. One unit, composed of one water closet, two floor drains, one lavatory, two faucets and one shower head 50.00

2. Every fixture in excess of one unit

2.1 Each water closet 15.00

2.2 Each floor drain 5.00

3. Each sink 5.00

4. Each lavatory 12.00

5. Each faucet 3.00

6. Each shower head 3.00

7. Each slop sink 15.00

8. Each urinal 15.00

9. Each bath tub 20.00

10. Each grease trap 20.00

11. Each garage 20.00

12. Each bidet 15.00

13. Each dental cuspidor 15.00

14. Each gas-fired water heater 15.00

15. Each drinking fountain 15.00

16. Each bar or soda fountain sink 5.00

17. Each laundry sink 15.00

18. Each laboratory sink 15.00

19. Each fixed-type sterilizer 5.00

20. Each water meter 10.00

a.) Construction of septic vault:

1. Category I (Residential) exempted

2. All other Categories:

a. 1 Up to cu.m of digestion chamber	50.00
b.) 2 Every cu.m of fraction thereof in excess of cu.m	20.00

**Section II. M.01. 26 ELECTRICAL PERMIT FEE**

**a.) Lighting and Power System:**

1. Each switch, lighting and/or convenience outlet-	5.00
2. Each remote control master switch	- 30.00
3. Each Special purpose outlet of 20 Amperes capacity or more	- 20.00
4. Each time switch	- 10.00

**b.) Appliance for commercial/industrial use**

1. Each range of heater	
1.a Up to 1 KW	- 30.00
1.b 2 Every KW or fraction thereof in Excess of 1 KW	- 20.00
2. Each refrigerator or freezer	- 15.00
3. Each washing machine or dryer	- 15.00
4. Each commercially used hair: curling Apparatus or hair dryer	- 5.00

5. Each fixed - type electric fan	-	10.00
6. each electric typewriter, cash register		
Or adding machine	-	10.00
7. Each computer unit	-	20.00
8. Each computer printer/laser printer	-	20.00

**c.) Electrical equipment or apparatus for commercial / industrial**

1. Each electric bell, announcement system	-	15.00
2. Each fire alarm unit	-	10.00
3. Each arc (light) lamp	-	20.00
4. Each flasher, beacon light	-	15.00
5. Each x-ray equipment	-	50.00
6. Each battery charging rectifier	-	20.00
7. Each electric welder		
7.a Up to 1 KVA/KW	-	15.00
7.b Every KVA/KW or fraction thereof in		
Excess of 1 KVA/KW	-	5.00
8. Each neon sign transformer	-	10.00
9. Each neon sign unit	-	10.00
10. Each telephone switchboard		
(PBX, PBAX, TELEX)	-	20.00
11. Each trunk line	-	15.00
12. Each telephone apparatus	-	10.00
13. Each intercom master	-	10.00
14. Each slave	-	5.00

**d.) Motion picture projectors for commercial use**



1. 16 mm. per unit	-	150.00
2. 35 mm. per unit	-	200.00
3. 70 mm and above per unit	-	300.00
e.) TV Cameras for commercial/industrial use		
per unit	-	100.00

**f.) Motors and controlling apparatus per unit:**

1. Up to ¼ HP	-	15.00
2. Above ¼ HP to 1 HP	-	20.00
3. Above 1 HP to 5 HP	-	20.00
4. Above 5 HP to 10 HP	-	30.00
5. Above 10 HP to 20 HP	-	50.00
6. Every HP in excess of 20 HP	-	5.00

**g.) Generators (AC or DC) per unit:**

1. Up to 1 KW	-	15.00
2. Above 1 KW to 5 KW	-	20.00
3. Above 5 KW to 10 KW	-	20.00
4. Above 10 KW to 20 KW	-	40.00
5. Every KW or fraction thereof in excess of 20KW-		5.00

**h.) Transformer and Substation Equipment:**

1. Each transformer up to – KVA	-	10.00
2. Every KVA or fraction thereof in excess of 1 KVA		
Up to 2000 KVA, (based on name – plate ring) -		5.00
3. Each transformer above 2000 KVA	-	4,000.00
4. Each safety switch or circuit breaker, up to 20 amperes		
And not exceeding 600 volts	-	15.00

- 5. Each safety switch, air circuit breaker, oil circuit breaker,  
other than motor controlling apparatus,  
above 50 amperes and  
not exceeding 600 volts - 10.00
- 6. Every 50 amperes or fraction thereof in excess  
Of 100 amperes - 5.00
- 7. Every 1000 amperes or fraction of interrupting  
Companies used in the air circuit breaker, oil circuit breaker  
Or vacuum circuit breaker operating above 600 volts 15.00

**i.) Each temporary lighting or convenience outlet for**

- Celebrations, ferias, or construction purposes - 2.00**

**j.) Other electric apparatus or appliances not otherwise  
provided for in this SEC:**

- 1. Every KW or fraction thereof - 15.00

**k.) Temporary Current Connection**

- 1. Temporary Current Connection Permit shall be issued  
for testing purposes only in commercial and/or  
industrial establishments.  
Regular fees shall be charged and collected in  
accordance with the fees prescribed in

The SEC - 100.00

- 2. If no final approval is issued within 60 days, a new wiring  
permit shall be secured with all corresponding permit fees  
- 100.00

**l.) Pole/ Attachment location Plan Permit:**

- |   |       |
|---|-------|
| 1. Approved Pole Location Plan Permit, per pole-  | 20.00 |
| 2. Approved attachment Location Plan, per permit- | 20.00 |

**m.) Miscellaneous Fees:**

Each union separation, alteration, reconnection  
or relocation of electrical meter:

- |                           |   |        |
|---------------------------|---|--------|
| 1.a Residential           | - | 20.00  |
| 1.b Commercial/Industrial | - | 100.00 |
| 1.c Institutional         | - | 50.00  |

2. Issuance of wiring permit:

- |                           |   |        |
|---------------------------|---|--------|
| 1.a Residential           | - | 20.00  |
| 1.b Commercial/Industrial | - | 100.00 |
| 1.c Institutional         | - | 20.00  |

**SEC. II.M.01.27 MECHANICAL FEES**

Refrigeration, Air Conditioning and Mechanical Ventilation:

- |   |          |
|---|----------|
| 1. Refrigeration (cold storage), per ton or fraction thereof-                                   | 100.00   |
| 2. Ice plants per ton or fraction thereof   | - 150.00 |
| 3. Packaged and centralized Air conditioning systems:   |          |
| - Up to 100 tons, per ton   | - 200.00 |
| - Every ton or fraction thereof above 100 tons  | - 80.00  |
| - Windows type air conditioning used in single<br>Detached, duplex or multiple family dwellings |          |

Are exempted from permit fees	-	150.00
- Mechanical ventilation, per HP or fraction		
Thereof of blower or fan, or metric equivalent -		50.00

Escalators and Moving Walks:

1. Up to 50 lineal meters or fraction thereof	-	50.00
2. Every lineal meters or fraction thereof in excess of 50 lineal meters	-	20.00

Elevators per unit:

1. Up to 1000 kg. Capacity	-	8,000.00
2. above 1000 kg. Capacity	-	10,000.00
3. Freight elevators	-	10,000.00
4. Motor driven dumbwaiters	-	800.00
5. Construction elevators for materials	-	2,000.00
6. Car elevators	-	10,000.00

Boilers, per unit:

1. Up to 10 HP	-	800.00
2. Above 10 HP up to 30 HP	-	1,200.00
3. Above 30 HP up to 50 HP	-	1,600.00
4. Above 50 HP up to 70 HP	-	2,000.00
5. Above 70 HP up to 90 HP	-	2,400.00
6. Above 90 HP up to 100 HP	-	2,800.00

7. Every HP above 100 HP	-	10.00
e.) Pressurized water heaters, per unit	-	400.00
f.) Waters, sump and sewage pumps for used bldgs./ structures/for commercial/industrial purposes per unit; Per HP or fraction thereof	-	80.00
g.) Automatic fire extinguishers, per sprinkler head-		10.00
h.) Stationary Standby Generating Sets, per unit:		
1. Up to 10 HP	-	600.00
2. Above to 10 HP up to 30 HP	-	800.00
3. Above 30 HP up to 50 HP	-	1,000.00
4. Above 50 HP up to 70 HP	-	1,000.00
5. Above 70 HP up to 90 HP	-	1,400.00
6. Above 90 HP up to 100 HP	-	1,600.00
7. Every HP above 100 HP	-	10.00
Or fraction thereof		
i.) Compressed Air, Vacuum, Institutionalized and/ Or Industrial Gases, per outlet	-	20.00
j.) Other Internal Combustion Engines, including cranes Forklifts, loaders, pumps, mixers, compressors and The likes, not registered with the:		
1. Up to 10 HP	-	400.00
2. Above to 10 HP up to 30 HP	-	520.00
3. Above 30 HP up to 50 HP	-	640.00
4. Above 50 HP up to 70 HP	-	670.00
5. Above 70 HP up to 90 HP	-	880.00

6. Above 90 HP up to 100 HP	-	1,600.00
7. Every HP above 100 HP	-	5.00
Or fraction thereof		
k.) Pressure Vessels:		
Per cu.m. or fraction thereof	-	80.00
l.) Other machinery/equipment for commercial/industrial use not elsewhere specified, per HP or fraction thereof		
		80.00
m.) Pneumatic tubes, conveyors, monorails for materials		
Handling per lineal meter	-	20.00

**SEC II. M.01.28 FENCING PERMIT FEES:**

a.) Fences made of indigenous materials and/or barbed wire, Chicken wire, hog wire	-	exempted
b.) Fence up to 1.80 meters in height, made of Materials other than those mentioned in SEC.		
14.1 per lineal meter or fraction thereof		10.00
c.) Fences 1 in excess of 1.80 meters in height, Made of materials other than those mentioned in SEC. 14.1 per lineal meter or fraction thereof		
		10.00

**SEC. II.M.01.29 CONSTRUCTION OF SIDEWALKS:**

a.) Up to 20 sq.m. 50.00

b.) Every sq.m. or fraction thereof in excess of 20 sq.m. 5.00

**SEC.II.M.01.30 PAVED AREAS INTENDED FOR COMMERCIAL/INDUSTRIAL /SOCIAL/INSTITUTIONAL USE SUCH AS PARKING AREAS, GASOLINE STATIONS PREMISES, SKATING RINKS, PELOTA COURTS, TENNIS AND BASKETBALL AND THE LIKE:**

Per sq.m. or fraction thereof of paved area - 10.00

**SEC.II.M.01.31. USE OF STREETS AND SIDEWALKS AS PERMITTED UNDER CHAPTER II OF THE CODE AND RULE IX OF THE IMPLEMENTING RULES AND REGULATIONS 12.1 USE OF SIDEWALKS:**

a.) Up to 20 sq.m. of sidewalk per - 400.00  
calendar month

b.)Every lineal meter or fraction of frontage in excess  
Of 20 sq.m. per calendar month - 20.00

c.) Erection of scaffoldings occupying  
Public areas:

1.Up to 10 lineal meters of frontage per calendar  
Month - 240.00

2. Every lineal meter or fraction of frontage in excess

Of 10 l.m. per calendar month	-	20.00
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### **SEC.II.M.01.31 CERTIFICATION OF USE OR OCCUPANCY**

#### Category I

1. Buildings made of traditional indigenous Materials as identified under Section 29 Of the Code - exempted
2. Building more than 15,000 up to 50T - 100.00
3. Building costing more than 50,000.00  
Up to 100,000.00 - 200.00
4. Building costing more than 100,000.00  
Up to 150,000.00 - 300.00
5. Building costing more than 150,000.00  
Up to 250,000.00 - 400.00
6. Building costing more than 250,000.00  
Up to 500,000.00 - 800.00
7. Building costing more than 500,000.00 - 1,000.00

#### Category II.

1. Building costing more than 50,000.00 - 200.00
2. Building costing more than 50,000.00  
Up to 100,000.00 - 400.00



3. Building costing more than 100,000.00		
Up to 250,000.00	-	800.00
4. Building costing more than 250,000.00		
Up to 500,000.00	-	1,000.00
5. Building costing more than 500,000.00	-	3,200.00

c.) Category III.

1. Building costing more than 50,000.00	-	120.00
2. Building costing more than 50,000.00		
Up to 100,000.00	-	300.00
3. Building costing more than 100,000.00		
Up to 250,000.00	-	600.00
4. Building costing more than 250,000.00		
Up to 500,000.00	-	1,200.00
5. Building costing more than 500,000.00	-	2,400.00

d.) Category IV

1. Buildings with floor area above 20 sq.m.-		exempted
2. Buildings with floor area above 20 sq.m.		
Up to 500 sq.m.	-	30.00
3. Buildings with floor area above 500 sq.m.		
Up to 1,000 sq.m.	-	40.00
4. Buildings with floor area above 1000 sq.m.		
Up to 1,000 sq.m.	-	80.00
5. Buildings with floor area above 5000 sq.m.		
Up to 10000 sq.m.	-	200.00

6. Buildings with floor area above 10000 sq.m. 400.00

e.) Category V

1. Garages, carports, balconies, terraces, (See Section 13.1.to 13.3) lanais and the like: 50% of the principal buildings accdg. To Category IV 13.4

2. Aviaries, aquarium, zoo structures and the like: same rate as of Category IV (See SEC 13.4)

f.) Ancillary Structures

1. Banks and Records Vaults per cu.m. of

Interior volume - 100.00

Swimming pools per unit

a. Residential - 500.00

b. Commercial/Industrial - 1,000.00

c. Social/Institutional - 800.00

d. Improvised swimming pool - 50% Of the above

3. Swimming pool/s shower rooms/locker rooms per unit:

a. Residential - 20.00

b. Commercial/Industrial - 50.00

c. Social/Institutional - 30.00

4. Towers, per unit:

a. Self – supporting

1. Residential - exempted

b. Commercial/Industrial - 50.00

c. Social/Institutional - 40.00

## SEC.II.M.01.32 CHANGE IN USE/OCCUPANCY

Every sq.m. or fraction thereof of area affected 2.00

## SEC.II.M.01.33. CERTIFICATE OF OCCUPANCY OF BUILDING STRUCTURES

### COMPLETED PRIOR TO EFFECTIVITY OF THE NBC

#### A. Category I

- 1.) Indigenous family dwellings and houses of mixed materials having an area not exceeding 40 sq.m. for which applications are filed within the 2 year period specified in annex "A-3" of Rule II (Refer to National Building Code Book) - exempted
  - 2.) Indigenous family dwellings and houses of mixed materials having an area not exceeding 40 sq.m. for which applications are filed after the 2 year period - 25.00
  - 3.) Buildings with areas above 40 sq.m. up to 100 sq.m. - 50.00
  - 4.) Buildings with areas above 100 sq.m. up to 200 sq.m. - 75.00
  - 5.) Buildings with areas above 200 sq.m. up to 300 sq.m. - 100.00
  - 6.) Buildings with areas above 300 sq.m. up to 500 sq.m. - 200.00
  - 7.) Buildings with areas above 500 sq.m. - 400.00
- #### B. Category II
1. Buildings with area up to 5000 sq.m. - 50.00
  2. Buildings with area above 5000 sq.m. up to

10000 sq.m.	-	100.00
3. Buildings with area above 10000 sq.m. up to 20000 sq.m.	-	200.00
4. Buildings with area above 20000 sq.m. up to 30000 sq.m.	-	400.00
5. Buildings with area above 30000 sq.m.	-	800.00
C. Category III		
1. Buildings with area up to 5000 sq.m.	-	30.00
2. Buildings with area above 5000 sq.m. up to 10000 sq.m.	-	75.00
3. Buildings with area above 10000 sq.m. up to 20000 sq.m.	-	150.00
4. Buildings with area above 20000 sq.m. up to 30000 sq.m.	-	300.00
5. Buildings with area above 30000 sq.m.	-	600.00

**SEC. II.M.01.33 ANNUAL INSPECTION FEES**

Annual Building Inspection fee shall be collected by the Building official at the following rates:

Category I

B.1 Single detached dwelling unit and duplexes- exempted

B.2 If the owner requests building inspection, the fee

For each of the services enumerated below:- 200.00

1. Land Use Conformity
2. Architectural Presentability
3. Structural Stability
4. Sanitary and Health Requirements
5. Fire Resistive Requirements

Category II and III

Commercial (excluding amusement houses and gymnasias)  
 industrial, social and institutional buildings with assessed value of:

a. Up to 1 million	-	200.00
b. Above 1 million up to 5 million	-	400.00
c. Above 5 million up to 10 million	-	800.00
d. Above 10 million up to 50 million	-	1,200.00
e. Above 50 million up to 100 million	-	1,600.00
f. Above 100 million	-	2,000.00

D. Amusement Houses, gymnasias and the like

a. First class cinematography or theaters-		2,000.00
b. Second class cinematography or theaters-		1,200.00
c. Third class cinematography or theaters-		800.00
d. Grandstands/ bleachers	-	2,000.00
e. Gymnasias and the like	-	1,200.00

E. Sanitary/Plumbing Inspection Fees

a. Every Inspection Fee	-	60.00
b. Annual Inspection Fee of sanitary/plumbing		

System	-	60.00
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F. Electrical Inspection Fees

a. Every inspection trip during construction-		60.00
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b. Annual inspection fee are the same as corresponding installation fees as prescribed under SEC.II.L.o2.07		60.00
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G. Annual Mechanical Inspection Fees

H. Refrigeration and Ice Plants per plant:

a. Up to 100 tons capacity	-	60.00
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b. Above 100 tons up to 150 tons	-	50.00
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c. Above 150 tons to 300 tons	-	50.00
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d. Above 300 tons to 500 tons	-	50.00
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e. Every ton or fraction thereof above 500 tons		15.00
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I. Air Conditioning Systems

a. Window type air conditioners, per unit-		50.00
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b. Package or centralized air conditioning systems

1. First 100 tons, per ton	-	50.00
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2. Above 100 tons up to 150 tons, per ton-		35.00
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c. Above 150 tons to 300 tons per ton	-	25.00
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d. Above 300 tons to 500 tons per ton	-	20.00
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e. Every ton or fraction thereof above 500 tons		15.00
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J. Mechanical Ventilation Per Unit

a. Up to 1 HP	-	20.00
b. above 1 HP up to 5 HP	-	50.00
c. Above 5 HP to 10 HP	-	80.00
d. Above 10 HP to 20 HP	-	150.00
e. Above 20 HP	-	250.00

K. Escalators and Moving Walks per unit

L. Elevators: per unit

a. Passenger elevators		
a.a First 5 landings	-	80.00
a.b each landing above the 5 <sup>th</sup> landing-		50.00
b. Freight elevators	-	600.00
c. Motor driven dumbwaiters	-	80.00
d. Construction Elevators for materials	-	600.00
e. Car elevators	-	800.00

M. Boilers

1. Up to 10 HP	-	600.00
2. Above 10 HP up to 30 HP	-	800.00
3. Above 30 HP up to 50 HP	-	1,600.00
4. Above 50 HP up to 70 HP	-	1,200.00
5. Above 70 HP up to 90 HP	-	1,400.00
6. Above 90 HP up to 100 HP	-	1,600.00
7. Every HP above 100 HP	-	10.00

N. Pressurized Water Heaters per unit	-	200.00
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O. Automatic Fire Extinguishers per Sprinkling Head- 5.00

P. Water Pump and Sewerage Pumps for Buildings/structures for

Commercial/industrial purposes per unit

1. Up to 1 HP	-	20.00
2. Above 1 HP up to 3 HP	-	60.00
3. Above 3 HP up to 5 HP	-	120.00
4. Above 5 HP up to 10 HP	-	160.00
5. Above 10 HP up to 20 HP	-	200.00
6. Above 20 HP up to 30 HP	-	240.00
7. Above 30 HP up to 40 HP	-	280.00
8. Above 40 HP up to 50 HP	-	320.00
9. Above 50 HP up to 60 HP	-	360.00
10. Above 60 HP up to 70 HP	-	400.00
11. Above 70 HP up to 80 HP	-	440.00
12. Above 80 HP up to 90 HP	-	480.00
13. Every HP or fraction thereof above 90 HP	-	10.00

Q. Standby Generating Sets: per unit

1. Up to 10 HP	-	80.00
2. Above 10 HP up to 30 HP	-	160.00
3. Above 30 HP up to 50 HP	-	240.00
4. Above 50 HP up to 70 HP	-	320.00
5. Above 70 HP up to 90 HP	-	400.00



6. Above 90 HP up to 100 HP	-	480.00
7. Every HP above 100 HP	-	1 0.00
R. Other internal combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like per unit		
1. Up to10 HP	-	160.00
2. Above 20 HP up to 30 HP	-	280.00
3. Above 30 HP up to 50 HP	-	400.00
4. Above 50 HP up to 70 HP	-	520.00
5. Above 70 HP up to 90 HP	-	640.00
6. Above90 HP up to 100 HP	-	760.00
7. Every HP or fraction thereof above 100 HP	-	10.00
S. Pressure vessels, per cubic meter or fraction thereof-		60.00
T. Pneumatic tubes, conveyors, monorails, for materials		
Hand – in, per lineal meter or fraction thereof	-	10.00
U. Testing/calibration of pressure gauge, per unit	-	40.00
V. Gas meters:		
Each gas meters tested, proved and sealed:		
1. Up to 10 lights	-	24.00
2. Above 10 lights to 50 lights	-	35.00
3. Above 50 lights to 100 lights	-	30.00

4. Above 100 lights	-	80.00
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W. Every inspection of mechanical rides used in amusement

Centers of fairs, such as ferris wheels, merry go – rounds,

Roller coasters and the like per night	-	40.00
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#### **SEC. II.M.01.34 SIGN PERMIT FEES**

A. Erection of supports of any signboards, billboards, marquee and the like:

1. Up to 4 sq.m. of signboard area	-	200.00
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2. Every sq.m. or fraction thereof in excess of 4 sq.m.		50.00
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B. Installation Permit Fees per sq.m. of display surface of fraction thereof:

1. Neon	-	60.00
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2. Illuminated	-	40.00
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3. Others	-	50.00
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4. Painted on	-	50.00
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C. Annual Renewal Fees:

Per sq.m. of display surface or fraction thereof:

1. Neon signs	-	60.00
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Provided that the minimum fee shall be		240.00
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2. Illuminated Signs	-	50.00
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Provided that the minimum fee shall be	-	120.00
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3. Others	-	20.00
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Provided that the minimum fee shall be	-	80.00
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4. Painted on signs	-	50.00
Provided that the minimum fee shall be	-	50.00

**SEC.II.M.01.35 CERTIFICATION**

A. Certified true copy of building permit	-	50.00
B. Certified true copy of certificate of use /occupancy-		50.00
C. Issuance of certificate damage	-	50.00
D. Certified true copy of Issuance of certificate damage-		50.00
E. Certified true copy of electrical certificate	-	50.00
F. Issuance of certificate of Gas Meter Installation	-	50.00
G. Certified true copy of certificate of operation	-	50.00

**Article L. Permit Fee on Real Estate Developers**

**Section II.L.01. Imposition of Fees.**

There shall be collected from every person, natural or juridical, a Mayor's Permit or clearance fee o real estate development and the like, as follows:

NAME OF FEE	FEE PER ANNUM
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**1. Zoning Clearance**

**A. Residential structures: single or detached other than the apartments/townhouses, dormitories and subdivision project the cost of which are:**

1. Less than P15,000.00	<b>Exempt</b>
2. P15,000.00 to below 50,000.00	44.00
3. 50,000.00 to below 100,000.00	66.00
4. 100,000.00 to below 500,000.00	88.00
5. 500,000.00 or more	115.00

**B. Apartments/Townhouses**

1. Below five (5) doors	115.00
2. Five (5) to ten (10) doors	170.00
3. Over (10) doors	220.00

**C. Dormitory**

1. Ten (10) rooms and below	115.00
2. Eleven (11) to twenty (20) rooms	170.00
3. Twenty one (21) to fifty (50) rooms	220.00
4. Fifty one (51) or more	330.00

**D. Institutional: Based on the following Project cost:**

1. Less than P15,000.00	<b>Exempt</b>
2. 15,000 to below 50,000.00	200.00
3. 50,000 to below 150,000.00	300.00
4. 150,000 to below 200,000	350.00
5. 200,000.00 to below 300,000.00	550.00
6. 300,000 to below 500,000.00	660.00
7. 500,000 or more	760.00

**E. Commercial, industrial, Agro-Industrial Establishments:  
Based on the following Project cost:**

1. Less than P15,000.00	<b>Exempt</b>
2. 15,000 to below 50,000.00	115.00
3. 50,000 to below 100,000.00	200.00
4. 100,000 to below 500,000.00	400.00
5. For every 50,000 in excess of P500,000.00	50.00

**F. Special Uses/Special Projects, Except Memorial Parks:  
Based on the following project cost:**

1. Less than P15,000.00	<b>Exempt</b>
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2. 15,000 to below 50,000.00	115.00
3. 50,000 to below 100,000.00	200.00
4. 100,000.00 to below 500,000.00	400.00
5. For every 50,000 in excess of 500,000.00	50.00

## II. Subdivision Projects/Activities:

### A. Approval of subdivision Plan”

#### 1. Preliminary Processing Fee:

a) Subdivision having a density of 66 to 100 families/gross hectare, or a fraction thereof	365.00
b) Subdivision having the density of 21 to 65 families/gross hectare, or fraction thereof	480.00
c) Subdivision having the density of 20 and below families/gross hectare, or a fraction thereof	720.00
d) Additional fee on floor area of houses/Buildings sold with the lot, per square meter	2.50
e) Alteration of plans fee	250.00

#### B. For economic and socialized housing, and Batas Pambansa Blg. 220, Fees under PD's 957,1098 and 1185:

1. Plan(s) approval and development permit Per hectare	360.00
2. Building Permit per square meter	2.50
3. Final inspection for certificate of completion/occupancy:	
a) Land development per hectare	12.00
b) Building per square meter	2.50
4. Plan alteration	200.00

#### C. Farm lot subdivision

1. Preliminary Processing Fee:	
a) For five (5) hectares and below	130.00
b) For every additional hectare or fraction thereof	12.00

2. Final Processing Fee:	
a) Per hectare or fraction thereof	360.00
3. Alteration of plan fee:	200.00
D. Fees on Memorial Parks/Cemetery Plan	
1. Preliminary processing fee/locational Clearance fee:	
a) For the first one hectare and below	120.00
b) For every additional hectare or fraction thereof	24.00
2. Final processing fee per square meter	2.00
3. Alteration of plans fee	250.00
4. Inspection fee per hectare	45.00
E. Approval of Industrial Subdivision Plan;	
1. Preliminary processing fee/locational Clearance fee:	
a) For five (5) hectares and below	120.00
b) For every additional hectare or fraction thereof	20.00
2. Final Processing Fee:	
Per hectare or fraction thereof	310.00
3. Alteration of plan fee	250.00
F. Townhouses	
1. Approval of subdivision plan	
a) Preliminary processing fee:	
1) For every ten (10) hectares and below	120.00
2) For every additional hectare or fraction thereof	25.00
b) Final processing fee:	
1) Subdivision having a density of 66 to 100 families/gross hectare or	

fraction thereof	360.00
2) Subdivision having a density of 21 to 65 families/gross hectare or fraction thereof	480.00
3) Subdivision having a density of 20 and below families/gross hectare or fraction thereof	700.00
4) Additional fee on floor area of houses/buildings sold with the lot, per square meter	2.50
5) Alteration of plan fee	120.00

### **Section II.L.02.**

**Time and manner of payment.** The fees imposed herein shall be paid to the Municipal Treasurer upon application for corresponding Mayor's clearance permit aforementioned.

Creation of Local Housing and Land Use Regulatory Committee. There is hereby created a local housing and land use regulatory committee to be composed of the following: Municipal Planning and Development Coordinator as Chairman.

Municipal Engineer as Vice-Chairman and the Municipal Assessor, Municipal Treasurer, Municipal Budget Officer and onSangguniang Member, as member of the committee.The committee shall assist and advice the Mayor and the Sangguniang Bayan on matters pertaining to the devolved function of the HLURB. The committee shall also formulate the necessary rules and regulations for the proper implementation of this Article which shall be enforce and effect until revoked by the Mayor or modified by the Sangguniang Bayan.

### **Section II.L.03. Administrative Provisions.**

- a) No person, natural or juridical, shall engaged in the real estate business in this Municipality without first securing the necessary clearance or permit therefore from the Mayor or his representative.
- b) All applications for clearance or permit required under this Article shall be submitted to the Municipal Engineer who shall act as the Housing and Land Use enforcement officer for processing and appropriate action.

- c) The Municipal Engineer shall inspect the site for development to verify plan specific locations and see to it if such development project conform with national laws ordinances, or rules or regulations on housing and land use.

#### **Section II.L.04. Penalty.**

Any person who violate the provisions of this Article shall be punished 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 exceeding six (6) months, or both such fine and imprisonment, at the discretion of the court.

#### **Section II.L.05. Applicability clause.**

All other matters not herein specified related to real estate development on the operation of subdivisions and the like, shall be governed by the provisions of Presidential Decree No. 933. Executive Order No. 648 series of 1981 as amended by Executive Order No. 90, series of 1986; Presidential Decree No. 957, Batas Pambansa Blg. 220, Republic Act No. 7279; Executive Order No. 71 series of 1993; and other related laws, rules, regulations and issuances.

### **Article M. Occupation or Calling Fee**

#### **Section II.M.01. Definitions - As used in this Article, the term:**

**Calling** – refers to one regular business, trade or vocation, or employment which does not require the passing of an appropriate government board or bar examination such as, but not limited to professional actors and actresses, hostesses, masseurs and the like.

**Occupation** – means ones regular business or employment, or an activity which principally takes upon ones time, thought and energies. It includes any calling business, trade, or profession.

#### **Section II.M.02. Imposition of Fees.**

There is hereby levied an annual occupation or calling fee on all individuals engaged in the exercise or practice of their occupation or calling in the amount prescribed hereunder including but not limited to the following:

#### **GROUP A. – One Hundred (P100.00) Pesos**



1. Agriculturist/Foresters
2. Automotive mechanics, unless he is a mechanical engineer who has paid his professional tax.
3. Computer technicians
4. Electricians unless he is an Electrical Engineer who has paid his "professional tax".
5. Electronics technicians (Radio, TV, Audio).
6. Hospitality girls, entertainers, hostesses, insurance adjusters, consultants or agents,
7. Interior decorators, (Professionals) Professional Embalmers (authorized by DOH)
8. Professional singers, radio broadcasters, announcers, disc jockeys, professional tailors, haberdashers, couturiers, modistes, fashion designers and the like.
9. Professors, instructors or teachers in private institutions unless they are professionals who have the professional tax.
10. Refrigeration and air conditioning consultants, therapist, unless he/she is a registered nurse.

**GROUP B. – Two Hundred (P200.00)Pesos**

1. Bakers (Professional), cattle auctioneers, chef or head cook, club managers, dance instructors/instructress, florist, hairdressers or hairstylist, heavy equipment operators,
2. Marine Officers, unless he is a marine engineer who has paid his professional tax.
3. Master carpenters, master plumber, professional beauticians, make-up artist, professional boxers, professional butchers, professional manicurist, professional masons, welders, pipe fitters, professional masseurs, professional security officers/guards, professional stevedores, professional waiters/waitresses, swimming instructors, telegraph/telephone operators, typewriter repairman, and other similar occupations or callings.

**Section II.M.03. Exemptions.**

The fee imposed in this Article shall not apply to persons exclusively employed in this government.

**Section II.M.04. Payment of Fee.**

The fee imposed herein shall be paid before any occupation or calling herein specified can be lawfully pursued and one time of occupation or calling does not become exempt by being conducted with some other occupation or calling for which the fee has been paid.

**Section II.M.05. Time and Manner of Payment.**

The occupation or calling fee shall be payable annually on or before the thirty first (31<sup>st</sup>) day of January of each year. And person beginning an occupation or calling after the month of January must pay the prescribed fee in full before engaging in the pursuit of his occupation or calling.

**Section II.M.06. Surcharge for late payment.**

Failure to pay the prescribed fee in this Article within the prescribed time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge to be paid at the same and in the same manner as the original fee due.

**Section II.M.07. Administrative provisions.**

The Municipal Treasurer shall keep a registry of persons who paid the occupation or calling fee herein imposed and shall submit a consolidated list thereof to the Mayor thru the in-charge of business permits, licensing and Inspection Division, Office of the Mayor.

Any individual or corporation employing a person required under this Article to pay the fee imposed in this Article shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year. Any person subject to the imposed in this Article shall write or print in the deeds, receipt, reports and other important documents the number of the official receipt issued to him.

**CHAPTER III. MUNICIPAL TAXES**

**Article A. Real Property Tax (Provincial Imposition)**

**SEC.III.A.01. Imposition and Rate of Tax**

The rate of real property tax shall be in the amount that is now being levied or may hereafter be fixed by the Provincial Government through the

Sangguniang Panlalawigan in accordance with the provisions of SEC 232 and 233 of R.A. 7160 and Rule XXXI of its Implementing Rules and Regulations.

### **SEC.III.A.02. Collection of real Property Tax and Additional Levies**

The collection of the 1% basic real property tax and the additional special levy of 1% (1%) Ad Valorem Tax accruing to the Special Education Fund Tax in idle lands together with the interests thereon and related expenses shall be the responsibility of the Municipal Treasurer.

### **SEC.III.A.03. Exemptions**

Pursuant to SEC.231 of RA 7160, the following real properties are exempted from the payment of real property tax:

- a.) Real properties owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for the consideration or otherwise, to a taxable person;
- b.) Charitable institutions such as churches, personages or convents, appurtenant thereto, mosque, non – profit religious cemeteries and all lands, buildings, and improvements actually directly and exclusively used for religious, charitable or educational purposes;
- c.) All machineries and equipment that are actually, directly used by local water districts and government owned and controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- d.) All properties owned by duly registered cooperative and provided for under RA 6938; and,
- e.) Machinery and equipment used for population control and environmental protection. Except provided under RA 7160 and its implementing rules and regulations, any exemption from payment of

real property tax previously granted, or presently enjoyed by all persons, whether natural or juridical, including government owned or controlled corporations (GOCCs) are hereby withdrawn.

#### **SEC.III.A.04 Definition of Terms – As used in this Article.**

**Acquisition Cost** – for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refer to actual cost of machinery to its present owner, plus the cost of transportation; handling and installation at the present site.

**Actual Use** – refers to the purpose which the property is principally or predominantly utilized by the person in possession thereof.

**Ad Valorem Tax** – is a levy on real property determined on the basis of a fixed proportion of the value of the property.

**Agricultural land** – is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making,

inland fishing and similar aqua cultural activities and agricultural activities, and is not classified as mineral, timber, residential, commercial or industrial land.

**Appraisal** – is the act or process of determining the value of property as of specific date for a specific purpose.

**Assessment** – is the act or process of determining the value of property, or proportion thereof subject to tax including the discovery, listing, classification and appraisal of properties.

**Assessment Level** – is the percentage applied to the fair market value to determine the taxable value of the property.

**Assessed Value** – is the fair market value of the real property multiplied by the assessment level. It is synonymous to the term “taxable value”.

**Commercial Land** – is land devoted principally to the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.

**Depreciated Value** – is the value remaining after deducting depreciation from the acquisition cost.

**Economic Life** – is the estimated period over which it is anticipated that a machinery or equipment maybe profitably utilized.

**Fair market Value** – is the price at which the property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

**Improvement** – is a valuable addition made to a property or an amelioration in its conditions, which is intended to enhance its value, beauty or utility to adopt it for a new or further purpose, amounting to more than a mere repair or of parts involving capital expenditures and labor and normally requiring a building permit.

**Industrial Land** – is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral and or residential land.

**Machinery** – embraces machines, equipment, mechanical contrivances, instruments, appliance or apparatus, which may or may not be attached

permanently or temporarily to the real property. It includes physical production, the installation and appurtenant service facilities, those which are mobile, self – powered or self propelled and those not permanently attached to the real property which are actually, directly and exclusively used to meet the need of the particular industry, business or activity and which by nature and purpose are designed for or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. Machinery which are of general purpose use including but not limited to office equipment breakable or easily damaged containers (glass or cartoons) Microcomputers, facsimile machines, cash dispensers, furniture and fixtures. Freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the need of a particular industry, business or activity shall not be considered within the definition of machinery under this rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential and improvements or those immovable by destination.

**Mineral Lands** – are lands which mineral, metallic or non – metallic exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

**Reassessment** – is the assigning of new assessed values to property, particular real estate, as a result of general, partial or individual re – appraisal of property.

**Remaining Economic Life** – is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

**Remaining Value** – is the value corresponding to the remaining useful life of the machinery.

**Replacement or Reproduction Cost** – is the cost that be incurred on the basis of current prices in acquiring an equally desirable substitute

property, or the cost of reproducing a new replica of the property, on the basis of current prices with the same or closely similar materials; and

**Residential Land** – is land principally devoted to habitation

### **SECTION III.A.05 APPRAISAL OF REAL PROPERTY**

All real properties in this municipality shall be appraised at the current and of air market value prevailing in this locality based on the rules and regulations promulgated by the Department of Finance for classification, appraisal and assessment of real property.

### **SECTION III.A.06. DECLARATION OF REAL PROPERTY BY OWNER OR ADMINISTRATOR**

It shall be the duty of all persons, natural or juridical, owning or administering real property including the improvements found thereon, or their duly authorized representative, to prepare or cause to be prepared and file with the municipal assessor a sworn statement declaring the true value of their property or properties as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the municipal assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the municipal assessor once every three (3) years during the period from January first (1<sup>st</sup>) to June thirtieth (30<sup>th</sup>) starting this CY 2011.

### **SECTION III.A.07. DUTY OF A PERSON ACQUIRING REAL PROPERTY OR MAKING IMPROVEMENT THEREON**

The following are the duties of persons or person acquiring real Property in this municipality or making improvements thereon:

- a. all persons, natural or juridical, or their duly authorized representatives, who acquire at anytime a parcel or parcels of land in this municipality, shall file with he municipal assessor a sworn statement declaring the true value of subject property within sixty (60) after the acquisition of such property as evidenced by a duly notarized or final deed of conveyance between the contracting parties bearing proof of registration from the registrar of deeds concerned. The sixty day period shall commence on the date of execution of the deed of conveyance.
- b. In the case of houses, buildings, other improvements acquired or newly constructed which will require building permits, property owners or their authorized representative shall likewise file a sworn statement/declaration of the true value of the subject house, building or other improvements within (60) days after:
  - 1. The date of a duly notarized final deed of sale contract or other deed of conveyance covering the subject property executed between the contracting parties;
  - 2. The date of completion or occupancy of the newly constructed building, house or improvement whichever comes earlier; and
  - 3. The date of completion or occupancy of any expansion, renovation, or additional structure or improvements made upon by any existing building, house, or other real property, whichever comes earlier
- c. In the case of machinery, the sixty day period for filing the required sworn declaration of property values shall commence on the date of installation hereof as determined by the municipal assessor may secure certification of the building officials or engineer or other appropriate official stationed in this municipality

### **SECTION III.A.08 DECLARATION OF REAL PROPERTY BY THE MUNICIPAL ASSESSOR**

When any person, natural or juridical, by whom real property is required to be declared under SEC.202 of RA 7160, refuses or fails for any reason to make such declaration within the time prescribed, the Municipal Assessor shall himself declare the property in the name of the defaulting owners as the case may be, he shall assess the property for taxation in accordance with the provisions of Chapter I, Title Two of RA 7160.

Declaring of Real Property by the Municipal Assessor shall be subject to the following rules:



1. The Municipal Assessor shall declare only real property previously undeclared for taxation purposes;
2. In the case of the real property discovered whose owner or owners are unknown, the municipal assessor shall declare the same in the name of Unknown Owner that a person, natural or juridical, comes forth and file the sworn declaration of property values required herein
3. No oath shall be required of any declaration made by the municipal assessor

### **SECTION III.A.9 PROOF OF EXEMPTION OF REAL PROPERTY FROM TAXATION**

Every person by whom real property is declared who shall claim exemption for such property under the Provision of Chapter I, Title Two of RA 7160 shall file with the Municipal Assessor within thirty (30) days from the date of the declaration of real property sufficient document in support of such claims including corporate charters, title of ownership. Articles of incorporation, by – laws, contracts, affidavits, certifications and mortgage deeds and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll, however if the property shall be proven to be exempt, the same shall be dropped from the assessment roll.

### **SECTION III.A.10 NOTIFICATION OF TRANSFER OF REAL PROPERTY OWNERSHIP**

Any person who shall transfer real property ownership to another shall notify the municipal assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

In addition to the notice of transfer, the previous property owner shall likewise surrender to the municipal assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment record of this municipality. If, however, said previous owner still owns the property

other than the property alienated, he shall, within the prescribed sixty – days (60) period file with the municipal assessor, amended sworn declaration of he value of the property or properties he retains in accordance with SEC III.A. and SECIII.A. of this Article.

### **SECTION III.A.11. DUTY OF THE REGISTER OF DEEDS TO APPRAISE THE MUNICIPAL ASSESSOR OF REAL PROPERTY LISTED IN THE REGISTRY**

On or before the thirtieth (30<sup>th</sup>) of June of every year, the Register of Deeds shall prepare and submit to the municipal assessor of this municipality the abstract of his Registry of Property which includes a brief but sufficient description of the real property entered herein, their present owners, and the date of their most recent transfer or alienation accompanied by copies of corresponding Deed of Sale, Donation, or Partition or other from of alienation involving real properties in this municipality.

Before any document of transfer, alienation or encumbrances of real property may be registered, the register of deeds shall require the presentation of certificate or clearance issued by the Municipal Treasurer of this municipality to the effect that all current year and past year basic and additional special education fund, real property tax on transfer of real property ownership, due on the subject property have been paid in full including interest or penalties due thereon.

Failure to provide such certificates shall be a valid cause for the register of deeds to refuse the registration of the document. In the absence of such certification or tax clearance the registration is null and void.

The register of deeds and notary public shall furnish the municipal assessor with copies of all contracts, selling, transferring, or otherwise conveying, leasing, mortgaging real property in this municipality registered by, or acknowledged before them, within (30) days from the date of registration or acknowledgement.

### **SECTION 111.A.12. DUTY OF OFFICIAL ISSUING BUILDING PERMIT OR CERTIFICATE**

## **OF REGISTRATION OF MACHINERY TO TRANSMIT COPY TO ASSESSOR**

Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit from the construction, addition, repair or renovation of a building, or permanent improvement of land, a certificate of registration for any machinery including machines, mechanical contrivances and apparatus attached or affixed on land to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of issuance to the municipal assessor.

In Lieu of individual copies of the said permits or certificates, furnish the municipal assessor concerned with monthly summaries of issued permit or certificates within the first ten (10) days of the succeeding month.

Any official referred to in this section shall likewise furnish the municipal assessor with copies of the building floor plans and or certificate of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of term "machinery" as officially defined under RA 7169, and its implementing rules and regulations or the guidelines issued by the DOF.

## **SECTION 111.A.13. DUTY OF GEODETIC ENGINEERS TO FURNISH COPY OF PLANS TO ASSESSOR**

It shall be the duty of all geodetic engineers, public or private, to furnish free of charge to the municipal assessor of this municipality a white or blue print of each of all approved original or subdivisions plans or maps of survey executed by them in this municipality within thirty (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

## **SECTION 111.A.14. AUTHORITY OF THE MUNICIPAL ASSESSOR TO TAKE**

For the purpose of obtaining information on which to base the market value of any real property, the municipal assessor or his deputy may summon the owners of the properties to be affected, or persons having legal interest therein and witnesses, administer oaths, and take disposition concerning the property, ownership, amount, nature and value.

#### **SECTION 111.A.15. ASSESSMENT LEVELS**

The assessment levels to be applied to the fair market value of the real property to determine its assessed value shall be those fixed by the Sangguniang Panlalawigan through an appropriate ordinance enacted for the purpose in accordance with the provisions of SEC. 218 of RA 7160 and its implementing rules and regulations.

#### **SECTION 111.A.16. PAYMENT OF REAL PROPERTY TAXES IN INSTALLMENTS**

The owner of the real property or the person having legal interest therein may pay the basic real property and the additional tax for the Special Education Fund due therein with the interest in four (4) equal installments to be due on or before the thirty first (31<sup>st</sup>) day of March, the second installment on or before the thirtieth (30<sup>th</sup>) of June, the third installment on or before thirtieth (30<sup>th</sup>) of September and the fourth installment on or before thirty – first (31<sup>st</sup>) day of December.

The date for the payment of the special levies shall be as prescribed by the Sangguniang Panlalawigan through an ordinance enacted for the purpose.

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

#### **SECTION 111.A.17. DISTRIBUTION OF PROCEEDS**

The proceeds from the collection of the basic real property tax, including interest thereon and the proceeds from the use, lease or disposition, sale or redemption or property acquired at a public auction in accordance with the provisions of Chapter 1 Title Two of RA 7160 shall be distributed as follows:

- a. Thirty five (35%) percent shall b accrue to the general fund of the province;
- b. Forty (40%) percent shall b accrue to the general fund of the municipality;
- c. Twenty Five (25%) percent shall b accrue to the general fund of the barangay where the property is located;

The share of each barangay shall be released directly to the barangay treasurer on quarterly basis within five (5) days after the end of each quarter, without need of any further action and shall not be subject to such rules as maybe prescribed by the Commission on Audit for this purpose.

#### **SECTION 111.A.18. APPLICATION OF PROCEEDS OF THE ADDITIONAL ONE (15%) PERCENT SPECIAL EDUCATION FUND TAX**

The proceeds of the additional 1% Real Property tax accruing to the Special Education Fund shall be automatically released to the Local School Boards. It shall be distributed as follows:

- a. Province Share - fifty (50%) percent
- b. Municipal Share - fifty (50%) percent

#### **SECTION 111.A.19. INTEREST ON UNPAID REAL PROPERTY TAX**

In case of the failure to pay the basic real property tax or any other tax levied under Chapter I, Title two of RA 7160 upon the expiration of the period for the payment of interest at the rate of two (2%) percent per month on the unpaid

amount or fraction thereof, until the delinquent tax shall have been fully paid. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed thirty – six (36) months.

## **SECTION 111.A.20. APPLICABILITY CLAUSE**

The pertinent provision of Chapter 1, Title Two of RA 7160; Rule XXXI of the BIR; and the Sangguniang Panlalawigan pursuant to the said law levying real property taxes as well as the guidelines issued by the Department of Finance shall apply to all matters affecting real property taxation in this municipality

## **ARTICLE B. BUSINESS TAX**

### **SECTION III.B.01 DEFINITION OF TERMS – When Used In this Article**

**1.)Agricultural Products** – includes the yield of the soil, such as corn, rice, wheat, rye, 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, 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 have undergone not only simple but even sophisticated processes employing advance technical means of packaging like dressed chicken or ground coffee in plastic bags or styrofoam or other packaging material intended to process and prepare the products for their market.

The term "by product" shall mean those materials which in the 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;

**2.) Amusement** – is a pleasurable diversions and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun;

**3.) Amusement Places** – includes 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.

**4.) Banks and other financial institution** - include non bank financial intermediaries, lending investors, finance and investment companies, stock markets. Stock brokers and dealers in securities and foreign exchange as defined under applicable law, or rules and regulations there under;

**5.) Bars** – includes beer gardens or places where intoxicating and fermented liquors or malts are sold where the services of hostesses and/or waitresses are employed, and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musicians hired for the purpose. A cocktail lounge is considered a bar even if there are no hostesses or waitresses to entertain the customer.

**6.) Boarding Houses** – include any house where boarders are accepted for compensation by the week or by the month and where meals are served to boarders only;

**7.) Brewers** – include all persons who manufacture liquors of any description for sales or delivery to others, but do not include manufacturers of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily production do not exceed two hundred gauge liters;

**8.) Business agent (Agent de Negosyo)** - includes all persons who act as agent of others transaction or business with any public officers, as well as those who conduct collecting, advertising employment or private detective services;

- 9.) 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, before, or after the dancing, and where professional hostesses or dancers are employed;
- 10.) Capital Investment** – is the capital which 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;
- 11.) Carenderia** – refers to any public eating place where foods already cooked are served at a price;
- 12.) Cockpit** – includes any place, compound, building or portion thereof where cockfights are held, whether or not money bets are made on the result of such cockfights;
- 13.) Compounder** - comprises any person who, without rectifying, purifying, or refining distilled spirits, shall be mixing such spirits with other liquor with any material except water, manufacture any intoxicating beverage;
- 14.) Contractor** – includes person, natural or juridical, not subject to professional tax whose activity consist essentially or the sale of all kinds of service fee, regardless of whether or not performance 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 specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors, proprietors or operators of mine drilling apparatus; proprietors or operators of dockyard; persons engaged in the installation of water system, and gas or electric light, heat or power, proprietors or operators of smelting plant; engraving printing and plastic lamination establishments, for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of dry cleaning or dyeing establishments, steam laundries and laundries 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 contrivance; proprietor or operators of tailors shops, dress shop, milliners and batters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slandering and body – building saloons and similar establishments; photographic studios; funeral parlors, proprietors or operators of hotel, motels and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing or forwarding establishment, master plumbers, smiths and house or sign painters, printers, bookbinders, lithographers; publishers except those engaged in the publication or printing of newspapers, magazines, review or bulletin which appears at not devoted principally to the publication of advertisements, business



agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors;

- 15.) **Dealers** – 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 upon his commodities but upon his foresight with which he watches the market.
- 16.) **Dancing School** – includes any establishments where ballroom dancing is taught and permitted to the public in consideration of an enrollment, admission, membership or any other fee.
- 17.) **Distiller of spirit** – comprise at who distill spirit liquors by original and continuous distillation from mash, wash sap or syrup through continuous closed vessel and pipes until the manufacture thereof is complete;
- 18.) **Fee** – means a charged fixed by law or ordinances for the regulation 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;
- 19.) **Franchise** – is a right or privileged, affected with public interests which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interests of public welfare, security and safety;
- 20.) **Hotel** – includes any house or building or portion thereof in which a person or persons may be regularly harbored or received as transients or guests. A hotel shall be considered as living quarters and shall the privileged to accept any number of guests and to serve foods to the guests therein;
- 21.) **Lending Investors** – includes all persons who make a practice of lending money with interest;
- 22.) **Lodging House** – includes any house or buildings or portion thereof, in which any persons or persons may be regularly harbored or received as transient for compensation. Taverns or inns shall be considered as lodging houses.
- 23.) **Manufacturer** – includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw materials or manufactured or partially manufactured products in such manner as to prepare for or 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 materials or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it to any other use for industry, or y, or who by any such process, combines any such raw materials manufactured or partially manufactured products with other materials nor products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be out to a special use or uses to which such manufactured in their original condition could not have been put, and who manufactured products, or combines the same to produce such finished products for the purpose of their distribution to others and not for his own use or consumption.

- 24.) Marginal Farmer or fisherman** – refers to individual engaged in subsistence farming which shall be limited to the sale, barter or exchange of agricultural products 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 (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- 25.) Money Shop** – is an extension service unit of banking institution usually operating markets with authority to accept money for deposit and extend short term loans for specific purposes
- 26.) Importer** - means any person who brings articles, goods, wares or merchandise of any kind of class into the Philippines from abroad for unloading therein, or which after entry are consumed herein after or incorporated into the general mass of property in the Philippines. By persons, entities, or agencies exempt from tax which are subsequently sold, transferred or exchange in the Philippines to non – exempt private persons or entities, the purchasers or recipient shall be considerate the importer thereof;
- 27.) Motel** – includes any house or buildings, or portions thereof, in which any person or persons may be regularly harbored or received as transients or guests and which is provided with a common enclosed garage or individually enclose garages where such transients or guests may park their motor vehicles;
- 28.) Motor Vehicle** – means any power other than muscular power using the public roads, but even excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks and cranes if not used in public roads, vehicles which run only on rails or trucks, and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes;
- 29.) Municipal Waters** – includes only stream, lakes, and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber land, forests reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points were the boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it;
- 30.) Peddler** – means any person who, either for himself or on commission, travel from place to place and sells his goods or offers to sell and deliver the same, whether a peddler is a wholesale peddler or retailer peddler of a particular commodity shall be determined from the definition in this rule;
- 31.) Public Market** – refers to any place, building or structures of any kind designated as such by local board or council, except public streets, plazas, parks and the like;
- 32.) 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 estate or as owner of rented property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered for rent for an aggregate amount of one thousand pesos –

or more a year. An owner of sugar lands subject to tax under commonwealth Act Numbered Five Hundred and Sixty Seven (CA 567) shall be considered as a real estate dealer under this definition;

- 33.) Rectifier** – comprises any person who rectifies, purifies or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, syrup through continuous closed vessel 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, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- 34.) Restaurant** – refers to any place which provides foods to the public and accepts orders from them at a price. This term includes caterers.
- 35.) Retail** – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;
- 36.) Stall** – refers to any allocated space or booth in the public market where merchandise of any kind is sold or offered for sale;
- 37.) Stockbroker** – Includes all persons whose business it is, for themselves as such broker, to negotiate purchases or sales of stock, bonds, exchange bullion, coined money, bank notes, promissory notes, or other securities, but does not include underwriters for one or more investment companies as defined in the Investment Company Act “Dealer in Securities” includes all persons who for their own account are engaged in the sale of stock, bond, exchange, bullion, coined money, bank notes, promissory notes or other securities;
- 38.) Vessel** – includes every type of boat, craft or other artificial contrivance used or capable of being used, as a means of transportation on water;
- 39.) Wholesale** – means a sale where the purchaser buys or imports the commodities for sale to persons other than the end user regardless of the quantity of the transaction;
- 40.) Wharfage** – a fee assessed against a cargo of a vessel engaged in a foreign or domestic trade based on the quantity, weight or measure received and or discharge by such vessel

### **SECTION III.B.02 IMPOSITION OF TAX**

There is hereby levied an annual tax on the following business at rates prescribed herein;

**III.B.02.01. On manufacturers, assemblers, repackers, processors, brewers, distillers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:**

GROSS SALES RECEIPT FOR THE PRECEEDING YEAR	AMOUNT TAX PER ANNUM
Less than 10,000	165.00
P10,000 or more but less than 15,000	220.00
P15,000 or more but less than 20,000	302.00
P20,000 or more but less than 30,000	440.00
P30,000 or more but less than 40,000	600.00
P40,000 or more but less than 50,000	825.00
P50,000 or more but less than 75,000	1,320.00
P75,000 or more but less than 100,000	1,650.00
P100,000 or more but less than 150,000	2,200.00
P150,000 or more but less than 200,000	2,750.00
P200,000 or more but less than 300,000	3,850.00
P300,000 or more but less than 500,000	5,500.00
P500,000 or more but less than 750,000	8,000.00
P750,000 or more but less than 1,000,000	10,000.00
P1,000,000 or more but less than 2,000,000	13,750.00
P2,000,000 or more but less than 3,000,000	16,500.00
P3,000,000 or more but less than 4,000,000	19,800.00
P4,000,000 or more but less than 5,000,000	23,100.00
P5,000,000 or more but less than 6,500,000	24,375.00
P6, 500,000 or more	at a rate of thirty seven and one half percent (37 ½%) of one percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, repackers, of liquors, 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 in paragraph C of this Section.

**III. B.02.02 On wholesalers, importers, distributors, or dealers of any article of commerce of whatever kind or nature in accordance with the following schedules:**

GROSS SALES RECEIPT FOR THE PRECEEDING YEAR	AMOUNT TAX PER ANNUM
Less than 1,000	18.00
P1,000 or more but less than 2,000	33.00
P2,000 or more but less than 3,000	50.00
P3,000 or more but less than 4,000	72.00
P4,000 or more but less than 5,000	100.00
P5,000 or more but less than 6,000	121.00
P6,000 or more but less than 7,000	143.00
P7,000 or more but less than 8,000	165.00
P8,000 or more but less than 10,000	187.00
P10,000 or more but less than 15,000	220.00
P15,000 or more but less than 20,000	275.00
P20,000 or more but less than 30,000	330.00
P30,000 or more but less than 40,000	440.00
P40,000 or more but less than 50,000	660.00

P50,000 or more but less than 75,000	990.00
P75,000 or more but less than 100,	1,320.00
P100,000 or more but less than 150,000	1,870.00
P150,000 or more but less than 200,000	2,420.00
P200,000 or more but less than 300,000	3,330.00
P300,000 or more but less than 500,000	4,400.00
P500,000 or more but less than 300750,000	6,600.00
P750,000 or more but less than 1,000,000	8,800.00
P1,000,000 or more but less than 2,000,000	10,000.00
2,000,000 or more	at a rate of fifty percent (50%) of one percent (1%)

**III. B.O2.03 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 in paragraph (B.02.01), (B.02.02) and (B.02.04) of this Article:**

1. Rice and corn
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other 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

**III. B.O2.04 On Retailers,**

**WITH GROSS SALES OR RECEIPTS FOR THE**

**PRECEEDING CALENDAR YEAR OF :****Rate OF Tax per annum**

400,000.00 or less	2 %
More than 400,000.00	1%

However, the barangays have the exclusive power to levy taxes as provided under Section 152 hereof on gross sales or receipts of the preceding calendar year of Fifty Thousand Pesos (P50,000.00) or less, in the case of cities, and thirty Thousand Pesos (P30,000.00) or less in the case of municipalities.

**III. B.O2.05 On contractors and other independent contractors, in accordance with the following schedule:****WITH GROSS SALESOR RECEIPTS FOR THE****PRECEEDING CALENDAR YEAR OF:****Rate of Tax per annum**

Less than 5,000	27.50
P5,000 or more but less than 10,000	61.60
P10,000 or more but less than 15,000	104.50
P15,000 or more but less than 20,000	165.00
P20,000 or more but less than 30,000	275.00
P30,000 or more but less than 40,000	385.00
P40,000 or more but less than 50,000	550.00
P50,000 or more but less than 75,000	880.00
P75,000 or more but less than 100,000	1,320.00

P100,000 or more but less than 150,000	1,980.00
P150,000 or more but less than 200,000	2,640.00
P200,000 or more but less than 250,000	3,630.00
P250,000 or more but less than 300,000	4,620.00
P300,000 or more but less than 400,000	6,160.00
P400,000 or more but less than 500,000	8,250.00
P500,000 or more but less than 750,000	9,250.00
P750,000 or more but less than 1,000,000	10,250.00
P1,000,000 or more but less than 2,000,000	11,500.00
2,000,000.00 or more	at a rate of fifty percent (50%) of one percent (1%)

**III. B.O2.06 On banks and other financial institutions, at a rate not exceeding fifty percent (50%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions, and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.**

**III. B.O2.07 On Cafes, Cafeteria and other eateries, ice cream and other refreshment parlors, restaurants, soda fountain, bars, carenderias or food caterers:**

<b>For Gross Receipts for the preceding Calendar Year in the Amount of:</b>	<b>Amount of Tax Per Annum</b>
Not over 20,000.00	50.00
P20,000.00 but not over 50,000.00	200.00



P50,000.00 but not over 100,000.00	550.00
P100,000.00 but not over 200,000.00	1,850.00
P200,000.00 but not over 500,000.00	5,300.00
P500,000.00 but not over 750,000.00	9,050.00
P750,000.00 but not over 1,000,000.00	13,425.00
Over 1,000,000.00	17,800.00

For newly started business the tax shall be based on capital investment. Initial tax for the quarter at the start of the businesses shall be  $\frac{1}{4}$  of  $\frac{1}{10}$  of 1% of the Capital Investment.

**III. B.O2.08 On privately owned public markets and shopping centers:**

<b>WITH GROSS RECEIPT FOR THE PRECEEDING QUARTER IN THE AMOUNT OF</b>	<b>AMOUNT TAX PER ANNUM</b>
Less than 5,000	500.00
P5,000 or more but less than 10,000	750.00
P10,000 or more but less than 20,000	1,450.00
P20,000 or more but less than 30,000	1,700.00
P30,000 or more but less than 40,000	2,650.00
P40,000 or more but less than 50,000	3,150.00
P50,000 or more but less than 60,000	3,650.00
P60,000 or more but less than 70,000	4,150.00
P70,000 or more but less than 80,000	4,650.00

P80,000 or more but less than 90,000	5,150.00
P90,000 or more but less than 100,000	6,150.00
For every P1,000.00 in excess of 50% of 100,000	50% of 1%

**III. B.O2.09 On operations of private cemeteries and memorial parks**

	<b>AMOUNT OF TAX PER ANNUM</b>
Less than two (2) hectares	1,000.00
Two hectares to Five hectares	1,500.00
More than Five hectares	2,000.00

**III. B.O2.10 On real Estate Business:**

	<b>AMOUNT OF TAX PER ANNUM</b>
10.01 Sellers/Dealers/Agents	50% of 1 % the gross sales of the preceding calendar year
10.02 Subdivision Operators/ Real estate Developers	
Less than 50,000.00	250.00
P50,000. or more but less than 100,000.00	450.00
P100,000 or more but less than 250,000.00	850.00
P500,000 or more but less than 1,000,000.00	1,000.00

For every 100,000.00 in excess of 1,000,000.00 100.00

10.03 Real Estate Lessors

(Land, Building, commercial places)

<b>WITH GROSS RECEIPT IN THE PRECEEDING CALENDAR YEAR IN THE AMOUNT OF</b>	<b>AMOUNT TAX PER ANNUM</b>
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Less than 5,000	100.00
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P5,000 or more but less than 10,000	200.00
-------------------------------------	--------

P10,000 or more but less than 20,000	400.00
--------------------------------------	--------

P20,000 or more but less than 30,000	600.00
--------------------------------------	--------

P30,000 or more but less than 40,000	800.00
--------------------------------------	--------

P40,000 or more but less than 50,000	1,000.00
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For every P5,000.00 in excess of 50,000

on real property used for purpose

other than residential 100.00/P5,000.00

or fraction thereof

**III. B.O2.11 On amusement places wherein the customers thereof participate without making bets or wagers including but not limited to the following:**

**AMOUNT OF TAX**

**PER ANNUM**

11.1 Day and Night Club

12,000.00

11.2 Day Club or Night Club	8,000.00
11.3 Cocktail Lounge or Bar	3,200.00
11.4 Cabaret or Dance Hall	14,000.00
11.5 Bath Houses and or swimming pool, Resort and other similar places	1,000.00
11.6 Hotels and Pension Houses	5,000.00
11.7 Steam Bath, sauna, and other Similar Establishments	400.00
11.8 Billiard or pool hall, per table	180.00
11.9 Marble billiard pool, per table	100.00
11.10 Bowling Alley	
10.1 Automatic, per lane	250.00
10.2 Non – automatic, per lane	200.00
11.11. Concert Halls	300.00
11.12. Circus, carnival and the like	
12.1 Per day, for the 1 <sup>st</sup> 10 days	150.00
12.2 Per day, thereafter	30.00
11.13 Disco pubs/houses	1,500.00
11.14 Merry go – round, roller coaster, ferries Wheel, shooting gallery and other contrivances	
Per day, for the first ten days	50.00
per day thereafter	10.00
11.15 Boxing Stadium	600.00
11.16 Boxing Contest	200.00
Per night plus: An amusement tax due per	

Admission ticket payable to the Municipal treasurer the next following Business day	0.25
11.17 Sing – along/Videoke Joints	300.00
11.18 Race Track	2,000.00
11.19 Theaters	
19.1 Theater and cinema houses with orchestra	
With seating capacity of less than 500 persons	1,000.00
With balcony and orchestra with seating Capacity of less than 500 persons	1,200.00
With balcony and orchestra with seating Capacity of 500 to 1,000 persons	1,600.00
With seating capacity of 1,000 persons And above	2,000.00
With lodge balcony and orchestra	3,000.00
Plus: An amusement tax, per admission to the Municipal Treasurer within 20 days of the next following month for which the tax is due as regards to operators and within 10 days following	

business day with respect to itinerant operators.. 25.00

additional tax of one hundred percent (100%)  
of the rates herein above fixed shall be imposed  
on air – conditioned theaters and cinema houses).

19.2 Itinerant operator, per day	50.00
19.3 Video Houses or mini theater (betamax0	400.00
11.20 Amusement Devices:	
20.1 Each jukebox machine	300.00
20.2 Each video tape machine or player	300.00
20.3 Each apparatus for weighing person (commercial use)	237.00
11.21 Golf Links	7,200.00
11.22 On – line lotto outlet	5,000.00
11.23 Cockpit	
23.1 Per ordinary cockfight	6,000.00
23.2 Per Local derby cockfight	10.00
23.3 Per day of international derby cockfight	50.00
23.4 Per cockfight, international derby	4,000.00
23.5 On cockpit personnel:	
a.) Promoter	500.00
b.) Referees (Sentenciador)	200.00
c.) Cashier	200.00
d.) Bet Manager	200.00

(Maciador/Kasador)	
e.) Matchmaker	200.00
f.) Pit Manager	200.00
g.) Bet Taker (Kristo)	200.00
h.) Gaffer (Mananari)	150.00

**III. B.02.12 On operations of lodging houses with accommodation for:**

On operations of lodging and boarding houses, pension houses and apartments as business tax at a rate of 2% on gross sales or receipts of the preceding calendar year shall be imposed.

**III. B.02.13 On operation of cockpits and or promote cockpit and other cockpit personnel plus a tax on cockfight chargeable against the winning bettors or deductible from the winner's purse or pot money:**

(a) Annual fixed tax for the cockpit operations	4,500.00
(b) On cockpit personnel:	
1. Promoters/host	165.00
2. Referrees(Sentenciador)	165.00
3. Cashier	165.00
4. Bet Manager (Maciador/kasador)	165.00
5. Matchmaker	165.00
6. Pit Manager	165.00
7. Bet Taker	165.00
8. Gaffer (Mananari)	50.00

(c) A separate tax shall be collected from the promoter for the holding of cockfights in the amount of:

(a) Per ordinary cockfight	10.00
(b) Per cockfight local derby	50.00
(c) International Derby	3,500.00
(d) Per cockfight International Derby	150.00
(e) Cock Surgeon	200.00

**III. B.02.14. On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax, at a rate of 2% on gross sales or receipts of the preceding calendar year.**

### **SECTION III. B. 03 Exemption**

Business engaged in the production, manufacturing, refining, distribution, or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this article.

### **SECTION III.B.04. COMPUTATION OF TAX FOR NEWLY STARTED BUSINESS**

In the case of a newly started business in all the sections of Section III.B. above, the tax shall be fixed by the quarter in which the business starts to operate and shall not exceed one fourth of one tenth of one percent (1/4 of 1/10 of 1%) of the capital investment.

In the succeeding quarter or quarters, in the case where the business opens before the last quarter of the year, the tax shall be based on the gross



sales or receipts for the preceding quarter at one fourth (1/4) of the rates fixed therefore by the pertinent schedule in all the sections of SEC.III.B. above.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales or receipts for the preceding calendar year, or any fraction thereof as provided in the same pertinent schedules.

### **SECTION III.B.05 COMPUTATION AND PAYMENT ON TAX ON BUSINESS.**

- a.) The taxes imposed herein shall be payable for every separate or distinct establishments or place where 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 business must be paid by the person conducting the same.
- b.) In case where a person conducts or operates two (2) or more of the related businesses mentioned in SEC.III.B.02, which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales receipts of the said two (2) or more related businesses.
- c.) In case where a person conducts or operates two or more businesses mentioned in the aforesaid section which are subject to different tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis on the appropriate schedule.

### **SECTION III.B.06 SITUS OF THE TAX**

#### III.B.16.1 Definition of Terms

- a.) **Principal Office** – the head or main office of the business appearing in the pertinent document submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case maybe.

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

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

- b.) **Branch or Sales Office** – a fixed place in locality which conducts operations of the business as an extension of the principal office. Office used only as display areas of the products where stocks or items are stored for sale, although orders for the products maybe received thereat, are not branch or sale offices as herein contemplated. A warehouse which accepts orders and/or issues sales in voices independent of a branch with sales office shall be considered as a sales office.
- c.) **Warehouse** – a building utilized for the storage of products for sale and from which goods and 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 be considered as branch of sales office.
- d.) **Plantation** – a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformity spaced or seeded by broadcast methods or normally arranged to allow highest production. For purposes of this Article, inland fishing ground shall be considered as plantation.
- e.) **Experimental Farms** – agricultural lands utilized by a business or corporation to conduct studies, tests, researchers 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 good products.

On – site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Article B. Chapter III of this Code and allocated in sub – section (b) of this Sec. III.B.05

### **III.B.16.02 SALES ALLOCATION**

All sales made by branch or sales office or warehouse located in this municipality shall be taxable herein.

In case the principal office is located in this municipality, all sales recorded in the principal office and those in other localities where there is no branch or sales office or warehouse shall be taxable herein.

If the principal office is located in this municipality and the factory project office, plant or plantation is located in another locality, thirty (30%) percent of the sales recorded in the principal office shall be taxable by this municipality.

If the factory, project office, plant or plantation is located in this municipality and the principal office is located in another locality, seventy percent (70%) of the sales recorded in the principal office shall be taxable herein.

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

If the plantation is located in this municipality and the factory is located in another locality, forty (40%) percent of the seventy percent (70%) sales in subsection (d) shall be taxable herein. On the other hand, if the factory is located in this municipality, and the plantation is located in another locality sixty percent (60%) sales mentioned in subsection (d) shall be taxable herein.

If the factory, project office, plant or plantation is located in this municipality and the other factories, project offices, plants or plantations are located in this municipality and the other factories, project offices, plants or plantations are located in other localities, this municipality shall tax the sales in proportion to the volume of production to the located herein during the tax period.

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

All sales made by the factory, project office, plants or plantation located in this municipality shall be recorded in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality, but the principal office is located therein the sales made in the said factory shall be taxable along with sales made in the principal office.

In the case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the foregoing rule on the "situs of taxation" shall apply. However, the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturers products shall be considered as the factory or plant and warehouse of the manufacturers.

All route shall made in this municipality where a manufacturers, producers, wholesalers, maintain a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxable 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 on another locality.

### **SECTION III.B.07 ACCRUAL OF PAYMENTS**

Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first (1<sup>st</sup>) day of January of each year

### **SECTION III.B.08 TIME OF PAYMENTS**

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

### **SECTION III.B.09 SURCHARGES OF LATE PAYMENTS**

Failure to pay the tax prescribed in this Article within the time requires shall subject the taxpayers to a surcharge of twenty five (25%) percent per month 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 III.B.10 INTEREST OF UNPAID TAX**

Besides the surcharges imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, including surcharges, until it is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty – six (36) months.

Where an extension of the 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 of the above mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

### **SECTION III.B.11 ADMINISTRATIVE PROVISION**

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

**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 any taxpayer from 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 or 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 duly authorized representatives.

**Invoice or receipt.** All persons subject to the taxes on business shall, shall for each sale or transfer of merchandise or goods, or for services rendered, value at twenty five (P25.00) pesos or more at any one time, prepare and issue sales or commercial invoices, 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 period of five (5) years. The receipts or invoices issued pursuant to the requirements of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Article.

**Sworn Statement of gross receipts or sales.** Operators of businesses 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 the Mayor's Permit to operate the business. Upon payment of the tax levied in this Article, any person engaged in business subject to the business tax 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 a manner and form as may be prescribed by the Municipal

**Treasurer.** Should the taxpayer fail to submit a sworn statement of his gross sale or receipts due among others to his failure to have a book accounts, records, and/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 maybe base.

**Issuance of certification.** The Municipal Treasurer may, upon presentation of satisfactory proof that the original official 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 Five Pesos (P50.00)

**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 the payment of additional tax during the period for which the payment of the tax was made.

**Retirement of business.**

Any person, natural or juridical, subject to the tax on business under this Article shall, upon termination of the business, surrender to the Municipal Treasurer the official receipt issued for the payment of business tax and submit a sworn statement of the

gross sales or receipts for the current year or quarter within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

For the purpose hereof, termination shall mean that business operation are stopped completely. Any change in ownership, management and/or name of business shall not constitute termination as contemplated in this Article. Unless stated otherwise, assumption of the business by any new owner or manager or registration of the same business under a new name will only be considered by this municipality 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 of retirement thereof.

For this purpose, the following procedural guidelines shall be strictly observed:

The Municipal Treasurer shall assign every application for the termination of business to an inspector in his office who shall go to address of the business on record to verify if it is really no longer 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 Mayor the disapproval of the application for the termination or retirement of said business.

Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing local tax ordinance; and



In the case of a new owner to whom the business was transferred by sale or conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him.

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

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

**Death of License.** When any individual paying a business tax dies, and the business is his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

### **SECTION III.B.12.PENALTY**

Any violation of the provisions of this Article shall be punishable by a fine of Five Hundred Pesos (P500.00), or imprisonment of six (6) months, or both, at the discretion of the court.

**ARTICLE C. TAX ON PEDDLERS**

**SECTION III.C.01. IMPOSITION OF TAX**

There is hereby levied an annual tax on peddlers engaged in the sale of any merchandise or article of commerce within this municipality at the following rates;

	<b>AMOUNT OF TAX</b>
	<b>PER ANNUM</b>
1. Peddlers of any article or merchandise carried in trucks or any other motor vehicle, per peddler	50.00
2. Peddlers of any article or merchandise carried in a motorized bicycle, tricycle or other motorized similar vehicles other than those specified in letter (a) above, per peddler	50.00
3. Peddlers of any article or merchandized carried in cart, caretela or other vehicles drawn by animals, per peddler	50.00
4. Peddlers of any article or merchandise carried on bicycles, trisikad or other similar	

vehicle, per peddler	50.00
5. Peddlers of any article or merchandise	
carried by person, per peddler	50.00

**SECTION III.C.02. EXEMPTION**

Delivery trucks, vans or motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of their products which are already tax by the province.

**SECTION III.C.03. TIME OF PAYMENT**

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

**SECTION III.C.04. SURCHARGE OF PAYMENT**

Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge to twenty – five percent (25%) of the original amount of tax due, such surcharge to be paid at the same manner as the tax due

**SECTION III.C.05. ADMINISTRATIVE PROVISION**

The official receipt evidencing payment of the tax shall be carried in the person of the peddler and shall be produced upon demand by the Municipal Mayor or Treasurer or their duly authorized representative.

### **SECTION III.C.06. PENALTY**

Any violation on the provisions of this Article shall be punishable by a fine of two thousand five hundred pesos (P2,500.00) or imprisonment of three (3) months, or both at the discretion of the court.

## **ARTICLE D. TAX MINING OPERATIONS (A Provincial Imposition)**

### **SECTION III.D.01. Definitions – When used in this Article**

- a.) Minerals** – refer to all naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
  
- b.) Mineral Production** – shall mean things produced and prepared in a workable state by a 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** – mean any common stone or other common mineral substances such as but not restricted to marble, granite – volcanic cinders, basalt, tuff and rock phosphate

### **SECTION III.D.02. IMPOSITION OF TAX**

There is hereby levied an annual tax at a rate of two percent (2%) based on the gross receipts for the preceding year of mining operators.

### **SECTION III.D.03. SITUS OF TAX**

Payment of the tax shall be made in this municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local units, payments shall be made to the municipality having the largest area.

### **SECTION III.D.04. EXCLUSION**

Extractions of the following are excluded from the coverage of the tax levied herein:

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

### **SECTION III.D.05. TIME OF PAYMENT**

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

### **SECTION III.D.06. SURCHARGE OF LATE PAYMENT**

Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge to twenty – five percent (25%) of the original amount of tax due, such surcharge to be paid at the same manner as the tax due

#### **SECTION III.D.07. INTEREST ON UNPAID TAXES**

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

#### **SECTION III.D.08. ADMINISTRATIVE PROVISION**

- 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, abandonment, cancellation and others, are recorded;
- b.) It shall be the duty of every lessee, owner or operator to make a true and complete return settling forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed

#### **SECTION III.D.01. PENALTY**

Any violation on the provisions of this Article shall be punishable by a fine of One Thousand Pesos (P1,000.00) or imprisonment of Two (2) months, or both at the discretion of the court.

### **ARTICLE E. TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS**

### **SECTION III.E.01. Definitions – When used in this Article**

**a.) Forest Products** – means timber, pulpwood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gums, wood, oil, honey, base wax, nipa, rattan, or other forest growth such as grass, shrubs and flowering plants, the associated water, fish, game, scenic, historical, recreational, and geologic resources in forests lands.

**b.) Forest Lands** – include the public forest, the permanent forest or the forest reserves, and forests reservations.

### **SECTION III.E.02. IMPOSITION OF TAX**

There is hereby levied an annual tax at a rate of two percent (2%) based on the gross receipts for the preceding year of mining operators.

### **SECTION III.E.03. TIME OF PAYMENT**

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

#### **SECTION III.E.04. SURCHARGE OF LATE PAYMENT**

Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge to twenty – five percent (25%) of the original amount of tax due, such surcharge to be paid at the same manner as the tax due.

#### **SECTION III.E.05. PENALTY**

Any violation on the provisions of this Article shall be punishable by a fine of One Thousand Pesos (P1,000.00) or imprisonment of Two (2) months, or both at the discretion of the court.

### **ARTICLE F. TAX ON BUSINESS OF OPERATING MOTORIZED AND NON – MOTORIZED TRICYCLE**

#### **SECTION III.F.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 two – wheel cab, the former having a total of four wheels.

**b.) Non – motorized Tricycle or Trisikad** – is composed of a bicycle fitted with a single – wheel side car and propelled by muscular power.



**c.) Tricycle Operators** – are persons engaged in the business of operating tricycles.

### **SECTION III.F.02. IMPOSITION OF TAX**

There is hereby levied an annual tax on the business operating motorcycle, motorized tricycle and non – motorized tricycle at rates prescribed hereunder.

1. Motorized tricycle	270.00
2. Non – motorized tricycles	145.00
3. Motorcycle for hire	270.00

### **SECTION III.F.03. TIME OF PAYMENT**

The tax shall be paid within the first twenty (20) days of January. An individual who will start to operate after January twenty (20) shall pay the full amount of the tax before engaging such activity.

### **SECTION III.F.04. SURCHARGE OF LATE PAYMENT**

Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge to twenty – five percent (25%) of the original amount of tax due, such surcharge to be paid at the same manner as the tax due.

### **SECTION III.F.05. INTEREST ON UNPAID TAXES**

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

#### **SECTION III.F.06. ADMINISTRATIVE PROVISIONS**

a.) The official receipt evidencing payment of the tax shall be carried in by the operator or driver and shall be produced upon demand by the Municipal Mayor or Treasurer or their duly authorized representative.

b.) Prospective operators of tricycles should first secure a Motorized Operators Permit (MTO) from the Sangguniang Bayan.

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

#### **SECTION III.F.05. PENALTY**

Any violation on the provisions of this Article shall be punishable by a fine of Two Hundred Pesos (P200.00) or imprisonment of One (1) month, or both at the discretion of the court.

### **ARTICLE G. COMMUNITY TAX**

**SECTION III.G.01 Definition – When Used in this Article**

**Community Tax** – annual tax in lieu of the residence tax previously levied and collected.

**SECTION III.G.02 IMPOSITION OF TAX**

There is hereby levied an annual community tax on individuals and corporations at the rates prescribed hereunder:

<b>a.) On Individuals</b>	<b>Amount of Tax Per Annum</b>
Basic Community Tax	- 5.00
Additional Community Tax	- 1.00

For every One Thousand Pesos (P1, 000.00) of income regardless of whether from the business, exercise of profession or from property but not to exceed Five Thousand Pesos (P5,000.00).

**Additional Community Tax**

1.) For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based in the valuation used in the payment of the real property tax under existing laws. - 2.00

2.) For every Five Thousand (P5, 000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year. - 2.00

The additional community tax on corporation shall not exceed Ten Thousand Pesos (P10,000.00).

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 of earnings of said corporation.

**SECTION III.G.03 COVERAGE OF COMMUNITY TAX**

Individuals include every inhabitant of this municipality eighteen (18) years of age or over who:

- a.) Has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; or
- b.) Is engaged in business or occupation; or
- c.) Owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more; or
- d.) Is required by law to file an income tax return. Corporations include domestic or resident foreign, no matter how created or organized, engaged in or doing business in this municipality.

#### **SECTION III.G.04 EXEMPTIONS**

The following are exempt from payments of community tax:

- a.) Diplomatic or consular representatives
- b.) Transient visitors when their stay in this municipality does not exceed three (3) months

#### **SECTION III.G.05 TIME AND PLACE OF PAYMENTS**

##### **a.) Time for Payment**

- 1.) The community tax shall accrue on the first (1<sup>st</sup>) day of January of each year which shall be paid not later than last day of February of each year;
- 2.) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen years (18) or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.
- 3.) Persons who become to reside in this municipality 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 or on after the same date, shall not be subject to the community tax for that year.
- 4.) Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without

becoming delinquent. Corporations established and organized on or after the first day of July shall nor be subject to the community tax for that year;

**b.) Place of Payments**

- 1.) The community tax shall be paid in this municipality where the residence of the individual is located or where the principal office of the juridical entity is located;
- 2.) It shall be unlawful for the Municipal Treasurer to collect the community tax outside the territorial jurisdiction of the municipality;
- 3.) In case a corporation has a branch, sales office or warehouse in this municipality, and sales are made and recorded therein, the corresponding community tax shall be paid to this municipality.
- 4.) Any person, natural or juridical, who pays the community tax to a city or municipality other than this municipality where his residence or principal office in the case of juridical persons is located shall remain liable to pay such tax to this municipality.

**SECTION III.G.06 COLLECTION AND ALLOCATION OF PROCEEDS OF THE COMMUNITY TAX**

The Municipal Treasurer shall deputize the Barangay Treasurer to collect the community tax in their respective jurisdictions. Such deputation shall be limited to the community tax payable by individual taxpayers and shall be extended only to the Barangay Treasurers who are properly bonded in accordance with applicable laws.

The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely too the general fund of the municipality. Fifty (50%) percent of the proceeds of the community tax collected through the barangay treasurer shall accrue to the barangay where the tax is collected and 50% to the general fund of the municipality.

**SECTION III.G.07 PENALTY FOR LATE PAYMENT**

If the tax paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty four (24%) percent per annum from the due date until it is paid.

**SECTION III.G.08 COMMUNITY TAX CERTIFICATE**

A community tax certificate shall be issued to every person, natural or juridical 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 P5.00.

### **SECTION III.G.09 PRESENTATION OF THE COMMUNITY TAX CERTIFICATE ON CERTAIN OCCASSIONS**

- a.) When an individual subject to the community tax acknowledges any document before Notary Public, takes the oath of office upon collection or appointment to any position in the government service; receives any license, certificate, or permit from any public fund; transacts other official business; or receives any salary or wage from any persons or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

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

- b.) When, through its authorized officers, any corporation subject to the community tax receives any license, certificate or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business done, to require such as proportion to exhibit the community tax certificate.

- c.) The community tax certificate required in the two (2) preceding paragraphs shall be the one issued for the current year, except for the period from 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 III.G.10 AVAILMENT OF THE BLANK FORMS OF THE COMMUNITY TAX CERTIFICATE**

The Municipal Treasurer shall secure the necessary blank forms of the community tax certificates from the Bureau of Internal Revenue (BIR). In case, where the BIR sent on consignment to the Provincial Treasurer the blank forms of the community tax certificates, the Municipal Treasurer shall secure their respective requirements from the Provincial Treasurer.

## **ARTICLE H. SOCIALIZED HOUSING**

### **SECTION III.H.01. Definition – When used in this Article**

- a.) Socialized Housing – refers to a housing programs and projects covering houses or home lots only duly undertaken by the government or the private sector for the urban privileged and homeless citizens which shall include sites and services development, long – term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992”.
- b.) Urban Areas – refers to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

### **SECTION III.H.02. Imposition of Tax**

There is hereby levied and additional one – half (1/2) of one percent 1 (1%) socialized housing tax on the assessed value of all lands in urban areas in excess of Fifty Thousand Pesos (50,000.00), which is in addition to the basic real property.

### **SECTION III.H.03. Exemptions**

The following are exempted from the socialized housing tax:

- a.) Those include in the coverage of RA 6657 otherwise known as the Comprehensive Agrarian Reform Law;
- b.) Those actually used for national defense of the state;
- c.) Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the National Government, its agencies and instrumentalities, including government owned and controlled corporations, or by the local government units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax;
- d.) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and
- e.) Those actually and primarily used for religious, charitable or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks

### **SECTION III.H.04. Collection and Accrual Proceeds**

The fixed tax on socialized housing shall be collected at the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Programs of the municipality.

#### **SECTION III.H.05. Administrative Provisions**

The Municipal Assessor shall keep the updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P50, 000.00). For the purposes of collection, the Municipal Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

#### **SECTION III.H.06. Penalty**

Any violation of the provision of this Article shall be punishable by a fine of One Thousand Pesos (P1, 000.00), or imprisonment of six (6) months, or both, at the discretion of the court

### **ARTICLE I. SPECIAL LEVY ON LANDS**

#### **SECTION III.1.01. SPECIAL LEVY: ITS MEANING**

Special levy is a form of taxation based on the benefit principle. The land upon which is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

#### **SECTION III.1.02. IMPOSITION OF LEVY**

A special levy is hereby imposed on the land specially benefited by public works projects or improvement funded by the municipality at a rate not exceeding sixty percent (60%) of the actual cost of such projects and improvement, including the cost of acquiring land and such other real property in connection therewith.

#### **SECTION III.1.03. EXEMPTIONS**

**The special levy shall not apply to lands owned by:**



- a.) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- b.) Charitable institutions, churches, parsonages or convents appurtenant used for religious, charitable or educational purposes; and
- c.) Duly registered cooperatives as provided for under RA 6938. The special levy shall not also apply to the remainder of the land portions of which have been donated to the municipality for the construction of such projects or improvements;

#### **SECTION III.1.04. TIME AND MANNER OF PAYMENT**

The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

#### **SECTION III.1.05. COLLECTION AND ACCRUAL OF PROCEEDS**

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

The Ordinance shall likewise specify the appropriate penalty for non – compliance or violations of the provisions of the said ordinance.

b.) Publication of the proposed ordinance imposing levy. Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon. Notify in writing the owners concern of the real property to be affected or the persons having legal interest as to the date and place thereof and afford the letter the opportunity to express their positions or objections relative to the proposed ordinance.

c.) Fixing the amount of special levy. The special levy authorized herein shall be apportioned, computed, and assessed in according to the assessed valuation of the lands affected as shown by the books of the Municipal Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his book. Upon the effectivity of the ordinance imposing special levy,

the Municipal Assessor, shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area specially benefited and shall send to each land owner a written notice thereof by mail, personal service or publication in appropriate cases.

d.) Taxpayer's Remedies against special levy.. Any owner of real property affected by special levy or any person having a legal interest therein may, within sixty (60) days from the date of the receipts of the written notice of assessments of the special levy, appeal to the Provincial Board of Assessment and Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal

## **CHAPTER IV – SERVICE FEES**

### **ARTICLE A. SECRETARY'S FEE**

#### **SECTION IV.A.01 Imposition of Fees**

The following fees shall be collected from persons requesting copies of any official records and documents from any office of the municipal government.

	<b>Rate</b>
01.01 For every page or fraction thereof, typewritten (Not including the certification and notation)	60.00
01.02 For typewritten certified true copy(per document)	60.00
01.03 For certifying the official act of a Municipal Judge or other judicial certificate with seal	60.00
01.04 For certified photocopy of any document	60.00
01.05 For affidavits	60.00
01.06 For administering oath (Office of the Mayor	

And Municipal Assessor)	60.00
01.07 Other Official Records and Documents not Mentioned above	60.00

**SECTION IV.A.02 Exemption**

Offices or branches of the government shall be exempted from the above mentioned fees except for copies required by the court at the requests of the litigants.

**SECTION IV.A.03 Time of Payment**

Payment shall be made to the Municipal Treasurer upon request prior to the copies of Municipal Records or documents.

**ARTICLE B. LOCAL REGISTRY FEES**

**SECTION IV.B.01 Imposition of Fees**

There shall be collected the following fees for services rendered by the Local Civil Registrar of this Municipality:

<b>01.01 Marriage Fees</b>	<b>Rate</b>
a) Application Fee:	225.00
b) License Fee (Form only)	2.00
c) Solemnization Fee:	
1. Inside Municipal Hall	100.00
2. Outside Municipal Hall	150.00
d) Pre Marriage Counseling	100.00

**01.02 For Registration of the following:**

a) Registration of Birth, Marriage and Death	Free
b) Filling of supplemental birth certificate	40.00
c.) Court decision or order to correct entry of birth, marriage or death certificate	50.00
d) Voluntary emancipation of minors	75.00
e) Judicial determination of paternal affiliation	75.00
f) Court decision on the custody of minors and guardianship	75.00
g) Court decision recognizing natural children or denying such recognition	75.00
h) Late registration of death, marriage and birth	40.00
l) Registration of foreign decree by adoption	200.00
j) Legitimation	40.00

k) Adoption	175.00
l) Filing Fee for change of first name under RA 9048	3,000.00
l) Clerical errors and correction of entry	1,000.00
m) Legal Separation	150.00
n) Naturalization Certificate	300.00
o) Annulment of Marriage	300.00
p) Oath of Allegiance of Naturalized Filipino Citizen	150.00
q) Voluntary Renunciation of Citizenship	150.00
r) Service Fee for Migrant Petitioner for correction of clerical or typographical error under RA 9048	1,000.00
s) Service Fee for Migrant Petitioner for change of first name under RA 9048	3,000.00
t) Declaration of presumptive death of the absent Spouse/judicial declaration of absence	100.00

u) Marriage settlement and any modification thereof	100.00
v) Acquisition of citizenship	100.00
w) Late Acknowledgment	100.00
x) Affidavit of reappearance	100.00
y) Certificate of legal capacity to contract marriage	100.00

**01.03 For certified copies of any document in the**

**Registrar's Office per page**

1. For travel abroad or passport purpose	200.00
2. For NSO	60.00
3. For other purpose/s	60.00

**01.04 Permit for cadaver disposition**

1. Burial Permit Fee	50.00
2. Fee for exhumation of cadaver	200.00
3. Fee for the disinterment of cadaver	100.00
4. Fee for the transfer of cadaver to other place outside the municipality	100.00
5. Fee for the interment of non – residents	100.00

**SECTION IV.B.02 Exemption**

The above fees shall not be collected in the following cases:

- a.) Issuance of certified copies of documents for official use at the requests of a competent court or government agency.
- b.) Burial permit of a pauper, per recommendation of the Municipal Mayor and DSWD

**SECTION IV.B.03 Time and Manner 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 or document.

**SECTION IV.B.04 Administrative Provision**

All applicants for marriage license where parental consent or advice is needed, shall secure a certificate from person authorized to solemnized marriage under Article 7 of the New Family Code or from a marriage counselor duly accredited by the proper government agency to the effect that the contracting parties have undergone marriage counseling shall suspend issuance of the marriage license for a period of three months from the completion of the publication of the application.

**SECTION IV.B.05 Penalty**

Any person found violating this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) nor more than Five Hundred Pesos (P500.00) or imprisonment of not less than ten (10) days but not more than twenty days or both, at the discretion of the court.

**ARTICLE C. POLICE AND COURT CLEARANCE**

**SECTION IV.C.01 Imposition of Fees**

There shall be collected a fee from persons requesting police or court clearance as follows:

- |  |        |
|--|--------|
| a) For business applicants                           | 100.00 |
| b.) For employment, scholarship and study grants     | 60.00  |
| c.) Police clearance for firearms permit application | 200.00 |
| d.) For change of firearms ownership                 | 100.00 |

e.) For passport or visa application	200.00
f.) For application for Filipino citizenship	200.00
g.) For transport/ship out of the following animals:	
1. Large Cattle per head	60.00
2. Goats, per head	55.00
3. Hogs, per head	50.00
4. Fowl, per head	2.00
5. Firewood, per hundred or a fraction thereof	50.00
6. Charcoal, per sack	1.00
h.) For other purpose not specified above	150.00

#### **SECTION IV.C.02 Time of Payment**

The service fees imposed in this Article shall be paid to the Municipal Treasurer prior to the issuance of police and court clearance.

### **ARTICLE D. HEALTH SERVICE FEES**

#### **SECTION IV.D.01 Imposition of Fees**

There shall be collected a fee from any person who is given a physical examination and or counseling by the Municipal Health Officer or his Deputy as required by the existing ordinance:

01.01. A fee of Fifty Pesos (P50.00) shall be collected for the issuance of medical certificate that will be issued as evidenced in court litigation.



01.02. A fee of Twenty Pesos (P20.00) shall be collected for each copy of subsequent issuance of the initial medical certificate issued.

01.03. A fee of Fifty Pesos (P50.00) shall be collected for the issuance of certification for school examination, test, and similar services.

01.04. For issuance of medical, physical or health examination certificate to be issued for any legal purpose. There shall be collected a fee of Fifty Pesos (P50.00).

01.05. Laboratory fees for every laboratory services rendered by the Municipal Health Officer as follows:

a) Sputum examination	60.00
b) Malaria Smear	60.00
c) Grams Stains or General Smear	60.00
d) Blood typing ABC System	60.00
e) Routine Urine Analysis	60.00
f) Stool examination	60.00
g) Blood Count G (hemoglobin or RBC count)	60.00
h) WBC count and differential count only	60.00
i) Hemoglobin determination only	60.00
j) Pregnancy test	150.00
k) Gravindex (if reagent will be available)	60.00
l) RBS determination	60.00
m) Cholesterol Determination	60.00
n) Clotting time	100.00
o) Bleeding time	100.00
p) Sperm analysis	100.00
q) Occult Blood	60.00

r) Blood chemistry

60.00

#### **SECTION IV.D.02 Time and Manner of Payment**

The fee imposed in this article shall be paid to the Municipal Treasurer the examination and counseling is made and a certificate is issued.

#### **SECTION IV.D.03 Administrative Provision**

**03.01** 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 (6) months thereafter.

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

**03.03** The Municipal Health Officer shall keep records 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 IV.D.04 Penalty**

Any person violating the provision of this Article shall be punished by a fine of One Thousand Pesos (P1000.00) or imprisonment of not less than one month (1 month) but not more than six months (6 months) or at the discretion of the court.

### **ARTICLE E. SANITARY INSPECTION FEE**

#### **SECTION IV. E.01 Imposition of Fees**

There shall be collected from operators of every business establishments in this municipality at the rates prescribed below:

- |   |        |
|---|--------|
| 1. Manufacturers of goods and essential commodities | 100.00 |
| 2. Establishments rendering services of any kind    | 100.00 |
| 3. On banks and financial institutions              | 150.00 |

- |   |       |
|---|-------|
| 4. On retailers and sari-sari stores  | 50.00 |
| 5. On all other establishments whose operations requires a<br>Mayors permit | 50.00 |

**SECTION IV. E.02 Time and Manner of Payment**

The fee imposed in this Article shall be paid to the Municipal Treasurer after a sanitary inspection of all business establishments has been conducted but prior to the issuance of the sanitary certificate and upon renewal of the same every year thereafter with the first twenty days (20) days of January.

**SECTION IV. E.03 Administrative Provision**

**03.01** The Municipal Health Officer or his duly authorized representative shall conduct and annual sanitary inspection of all business establishments to determine the general sanitary conditions.

**03.02** The Municipal Health Officer shall require the proof of payment of the fee imposed herein prior to the issuance of a sanitary permit.

**SECTION IV. E.04 Penalty**

Any person violating the provisions of this Article shall be punished by a fine of One Hundred Fifty Pesos (P150.00) or imprisonment of five (5) days or both at the discretion of the court.

**ARTICLE F. GARBAGE FEES**

**SECTION IV.F.01 Imposition of Fees**

There shall be collected from all business establishments, residences, apartments, pension houses, condominiums, lodging house, inns and of similar kinds an annual garbage fee at the rates prescribed below:

- |                              |       |
|------------------------------|-------|
| 01.01 For residential houses | 50.00 |
|------------------------------|-------|

01.02	For manufacturers of any article of commerce including brewers, distillers, rectifiers, repackers and compounder of liquors, distilled spirits and wines	400.00
01.03	Importers or exporters	300.00
01.04	Retailers, dealers, independent wholesalers and distributors of any article of commerce	
	1) Sari-sari Store	200.00
	2) Groceries	200.00
	3) Supermarkets	500.00
	4) Bazaars and department stores	500.00
	5) Drugstores	200.00
	6) Others not specified herein	100.00
01.05	On eateries, cafeterias, restaurants and other similar establishments	300.00
01.06	Hotels, resorts, motels, pension houses and taverns	
	a) with more than 100 rooms	1000.00
	b) with 50 to 100 rooms	750.00
	c) with less than 50 rooms	500.00
01.07	On business establishments principally rendering services:	
	a) telegraph companies, radio communication centers, remitting agencies, ticketing/booking office, lotto outlets	200.00
	b) painting, printing, arts and signs shops	100.00
	c) shoe repair shops	50.00
01.08	Bakeries and pastries shops	

a) with 7 ovens or more	500.00
b) with 3 to 6 ovens	300.00
c) with 1 to 2 ovens	300.00
01.09 Cockpits	1000.00
01.10 Other business establishments not mentioned above	100.00

#### **SECTION IV.F.02 Exemptions**

Residential houses and business establishments in the mountain barangays not covered by the municipal garbage collection shall be exempt from paying the garbage fee imposed herein.

#### **SECTION IV.F.03 Time of Payment**

The fees prescribed in this Article shall be paid to the Municipal Treasurer within the first twenty (20) DAYS OF January of each year or upon the start of the business.

#### **SECTION IV.F.04 Surcharge of Late Payment**

Failure to pay the fee prescribed in this Article within the time required shall be subject the taxpayer to surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge shall be paid in the same manner as the fee due.

#### **SECTION IV.F.05 Administrative Provision**

- a.) The owner or operator of the aforementioned business establishment shall provide within its premises the required garbage receptacles for biodegradable and non-biodegradable solid wastes properly covered.
- b.) The sanitary inspector shall have a quarterly inspection of all business establishments as far as compliance of this provision is concerned.

#### **SECTION IV.F.05 Penalty**

Any violation of the provision in this Article shall be punished by a fine of not less than One thousand (P1000) but not more Five Thousand (P5000) or an imprisonment of not less than one (1) month but not more than six (6) months or both such fine and imprisonment at the discretion of the court.

## **ARTICLE G. MUNICIPAL ASSESSOR'S SERVICE FEES**

### **SECTION IV.G.01 Imposition of Fee**

There shall be collected a fee from every person requesting from the Municipal Assessor's Office the following:

a. Annotation and/or cancellation of bail, amortization, mortgages or encumbrances	40.00
b. Sketch map	100.00
c. Certificate of ownership and other certifications of the Municipal Assessor	60.00
d. For tracing back declarations	60.00
e. Other certification or true copies of documents from the Assessor's Office	60.00
f. tax declaration per copy	60.00
g. Inspection fee	100.00
h. Tax clearance fee	60.00

### **SECTION IV. G. 02 Time of Payment**

The fee imposed in this Article shall be paid to the Municipal Treasurer upon request.

### **SECTION IV. G. 03 Exemption**

Offices and branches of the government shall be exempted from the above – mentioned fees.

## CHAPTER V – MUNICIPAL CHARGES

### ARTICLE A – MARKET FEES

#### SECTION V.A.01 Definitions – When Used in this Article

- a.) **Public Market** – refers to any place, building or structure of any kind, designated as such by the Sangguniang Bayan, for the purpose of commerce, merchandise on built block tiendas, tables and stalls usually situated in the Poblacion, town proper or at the center of the LGU.
  
- b.) **Market Premises** – refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market buildings, usually occupied by transient vendors especially during market days;
  
- c.) **Market Stalls** – refers to block tiendas, as booths, cubicles, tables or space in the public market where merchandise of any kind is sold or offered for sale.
  
- d.) **Market Sections** – refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.
  
- e.) **Tarima** – a common term for the movable display table.

#### SECTION V.A.02 Market Sections – the public market of Sogod, cebu is divided

into the following section hereunder described:

**A.02.1. Fish Section** – a subdivision allotted to fresh fish, clams, oysters, lobsters, shrimps, seaweeds, seafood's and other marine products.

**A.02.02 Meat Section** – fresh meat from cattle, goat, sheep, pig, chicken and other fowls.

**A.02.03 Dry Goods and Textile sections** – spaces for all kinds of textiles, readymade dresses, apparels, toiletries, novelties, shoes, handbags, schools and office supplies.

**A.02.04 – Grocery and sari –sari Store** – a subdivision of all kinds of cakes of cakes, biscuits, crackers, butter, cheese, confectionaries, candles, canned or bottled goods, beverages, soft drinks, flour, rice, corn, sugar and other household food products including firewood and charcoal.

**A.02.05 Vegetable Section** – refers to the allied group of all kinds of fruits and root crops.

**A.02.06 Poultry and Agricultural Products Section** – a section or a subdivision allotted for chickens, ducks, birds of all kinds, eggs, piglets, feeds, agrivets etc.

**A.02.07 Carenderia, Restaurant and Refreshments Parlor Section** – the allied groups of cooked foods, including refreshments and cafes where food is served.

**A.02.08 Glassware and Farm Implement Section** – the subdivision consisting of kitchen utensils, floor mat, brooms, plastic products, pots, stoves and other household utensils made out of clay, wood, etc.

### **SECTION V.A.03 Imposition of Fee**

There shall be collected a monthly rental fee of Forty Pesos (P40) per square meter of all stall classified as Class A. Stall classified as Class B Thirty Pesos (P30) per square meter. (See attached market plan)

### **SECTION V.A.04 Occupancy Fee for market spaces without stalls**



Within Market Premises Class A	10.00/sq.m./month
Within Market Premises Class B	7.00/sq.m./month
Within Market Premises Class C	5.00/sq.m./month

### **SECTION V.A.05 Market Entrance fees**

Market entrance fees are hereby imposed on all transient vendors of any commodity or merchandise being offered for sale within the market premises at the following rates:

On the class of weight or standard containers of measures:

<b>A. Agricultural Products</b>	<b>Rate of Fees per Day</b>
<b>A.1 Root Crops</b>	
1. Ubi	0.75/kg
2. Gabi	0.50/kg
3. All other crops	0.50/kg
<b>A.2 Fruits</b>	
1. Apples	.50/kg
2. Bananas	
a. Bongan and tundan	0.50/kg
b. Cardaba, saba, sarabia and the like	0.50/kg
c. all other kinds of bananas	0.50/kg
3. Chicos	0.50/kg
4. Citrus and Orange, native	0.50/kg

5. Durian	1.00/kg
6. Grapes	1.00/kg
7. Guavas (hybrid)	0.50/kg
8. Jackfruits	0.50/kg
9. Lanzones	0.50/kg
10. Marang	0.50/kg
11. Mango	0.50/kg
12. Papaya	0.50/kg
13. Pineapple	0.50/kg
14. Pakwan	0.50/kg
15. Siniguelas	0.50/kg
16. Sunkist	0.50/kg
17. All other kinds of fruits not mentioned above	0.50/kg
<b>A.3 Vegetables</b>	
3.1 Leafy Vegetables	
1. Cabbage	0.50/kg
2. Chinese Pechay	0.50/kg
3. Native Pechay	0.50/kg
4. All other kinds of Leafy Vegetables	0.50/kg.
3.2 Fruit Vegetables	
1. Ampalaya	0.50/kg
2. Bantiyong	0.50/kg
3. Eggplant	0.50/kg
4. Pepino	0.50/kg

5. Sikwa	0.50/kg
6. Sayote	0.50/kg
7. Squash	0.50/kg
8. Tambayog	0.50/kg
9. Upo	0.50/kg
10. All other kinds of fruits	0.50/kg
<b>A.4 Spices/Root Crops</b>	
1. Carrots	1.00/kg
2. Chinese spices	1.00/kg
3. Garlic	1.00/kg
4. Ginger	1.00/kg
5. Onions	
a. Bulb (Bombay)	0.50/kg
b. Leaf	0.25/kg
6. Bell Pepper	
a. Atsal	0.50/kg
b. Pungent ( Quilicot)	0.50/kg
7. Potatoes	0.50/kg
8. Radish	0.50/kg
9. Singkamas	0.50/kg
10. Tomatoes	0.50/kg
11. All other kind of spices	0.50/kg
<b>A.5 Cereals and Grains</b>	
1. Cacao	2.00/kg

2. Coffee Beans	1.00/kg
3. Corn:	
a. Grains	3.00/sack
b. Grits	3.00/sack
c. Young ears (tilaubon)	3.00/sack
4. Mongo Beans	3.00/sack
5. Palay	2.00/sack
6. Peanuts	
A. Shelled	1.00/kg
b. Unshelled	0.50/kg
7. Polard	2.00/sack
8. Poultry and animal feeds	2.00/sack
9. Prawn and other fish feeds	2.00/sack
10. Rice	1.00/sack
11. Rice and corn bran	2.00/sack
12. Sorghum	2.00/sack
13. Soya Beans	2.00/sack
14. Tangan – tangan (castor beans)	2.00/sack
15. Other kinds of beans	2.00/sack
16. All other kind of cereals and grains	2.00/sack
<b>A.6 Livestock</b>	
1. Large Cattle	100.00/head
2. Hogs and Pigs (live weight)	50.00/head
3. Goats and other livestock (live weight)	10.00/head

4. Chicken and other fowls (live weight)	.50/head
<b>B. OTHER AGRICULTURAL PRODUCTS</b>	
1. Coconut	0.25/pc
2. Copra	1.00/sack
3. Cassava Chips	1.00/sack
4. salt	1.00/sack
5. Flour	1.00/sack
6. Starch	1.00/sack
7. Sugar	1.00/sack
a. Muscovado	0.50/sack
b. Refined/brown Sugar	1.00/sack
8. Sugarcane	0.25/pc
9. Native Cheese, milk	1.00/bundle
10. Eggs	1.00/bundle
<b>C. FOREST PRODUCTS</b>	
1. Charcoal	1.00/sack
2. Firewood	0.25/bundle
3. Honey	0.50/liter
4. Siapo	1.00/bund
5. Rattan Strings	1.00/bund
6. Rattan Poles	1.00/bund
7. Other Forest Products	1.00/unit
<b>D. INDUSTRIAL PRODUCTS</b>	

D.1 Home Industries	
1. Bamboo crafts	5.00/pc.
2. Baskets	0.50/pc
3. Batuwang	1.00/pc.
4. Ceramics and Pottery products	0.25/pc.
5. Hats	0.50/pc
6. Mats	0.50/pc
7. Metal Products	1.00/pc.
8. Nigo and ayagan	0.50/pc
9. Ropes:	
a. Synthetic Fibers	0.10/m
b. Native Fibers	0.05/m
10. Stone Crafts	0.50/pc
11. Tinsmith Products	0.50/pc
12. Toys	0.25/pc
13. Other home industries	0.50/pc
<b>D.2 OTHER INDUSTRIAL PRODUCTS</b>	
1. Coconut oil	0.50/liter
2. Kerosene	0.25/liter
3. Vinegar	0.25/liter
<b>E. WET GOODS</b>	
E.1 Marine and Sea Products	
a. Fish (special)	
a.a Fresh	1.00/kg or 10.00/banera

a.b Dried	2.00/box/bangkat
a.c Salted	2.00/box or can
a.d Smoked or cooked	1.00/box
b. Fish (Second Class)	
b.a Fresh	10.00/banera
b.b Dried	1.00/box
b.c Salted	1.00/box or can
b.d Smoked or cooked	1.00/box
c. Fish (Second Class)	
c.a Fresh	5.00/banera
c.b Dried	1.00/box/bangkat/basket
c.c Salted	1.00/box or can
c.d Smoked or cooked	1.00/box
2. Crustaceans (Special Class)	
a. Prawns/lobster	1.00/kg.
b. Lambay	1.00/kg.
c. Uyap (Hipon)	0.50/kg
d. Crabs and others	0.25/kg
Cruataceans (First Class)	
a. Alimango	1.00/kg.
b. Shrimps/takla	1.00/kg.
3. Sea shells (First Class)	
a. Imbaw and other clams w/shells	0.25/kg
b. Lampirong	0.25/kg

c. Mussels (Tahong)	0.25/kg
d. Other kinds	0.25/kg
4. Caphalo and other seafoods (Special Class)	
a. Squid (lumayagan)	0.50/kg
b. Giant Squid (dalupapa, kumbotan)	0.50/kg
c. Squid (bukobuko)	0.25/kg
d. Octopus (Kugita)	0.25/kg
e. Octupos (Tabogok, tama)	0.25/kg
f. Other kind	0.25/kg
5. Edible Seaweeds (lato, guso)	0.25/kg
<b>E.2 Meat</b>	
1. Carabeef and beef	1.00/kg
2. Pork	1.00/kg
3. Venison	1.00/kg
4. Fowl and other kinds of meat	0.50/kg

For the purpose of this section fish and other marine products are hereby listed as follows:

<b>Special Class</b>	<b>First Class</b>	<b>Second Class</b>	<b>Third Class</b>
Alimango	Aha-an	Auman	Agta – agta
Buko –buko	Anduhao	Banak	Aso-os
Banagan	Badlon	Banban	Amris
Crabs	Bangus	Baculan	Bantol



Dalupapa	Bariles	Banghutan	BAGA
Kubotan	Bilason	Barongoy	Buloy
Kugita	Dugso	Bilong – bilong	Buga-ong
Kagang	Katambak	Budboron	Bugo
Lambay	Kadlitan	Bulawis	Butiti
Lumayagan	Kilawan	Burot – burot	Bulabid
Owang	Kinsan	Bawo	Bulinao
Oyap	Kitong	Danggit	Diwitdiwit
Octopus	Lamon-lamon	Dalagang – bukid	Isalawan
Prawns/pansat	Lipti	Gapas – gapas	Guno
Sasing	Malasugue/blue marlin	Gisao	Ito
Sea Cucumber	Mamsa	Haol-haol	Ibis
Squid	Maya-maya	Karabalyas	Komi
Tama	Pangalwan	Kiampao	Labayan
	Pagatpaton	Lap	Lawayan
	Pampano	Liplipan	Libod
	Pugapo/Lapulapu	Pagi	Mabgas
	Suno	Pandawan	Mangsi
	Tulingan/yellow fin	Panit	Maopao
	Tangigue	Tamarong	Molmol
	Rumpi-candado	Tamban	Pangan
		Tabangco	Pata
		Tabudyus	Potpot
		Tagbago	Pakol

		Timbongan	Pugot
		Tindokon	Samok
		Utdan	Taha
		Ubod	Tikitiki
			Tambod
			Tikos

### FRESH WATER FISH

- |           |             |
|-----------|-------------|
| 1. Carpa  | 5. Lengkiya |
| 2. Gutami | 6. Pata-an  |
| 3. Halwan | 7. Puyo     |
| 4. Inid   | 8. Pant     |
|           | 9. Tilapia  |

### E.3 Other Marine Products

1. Tahong
2. Lobster
3. Samong
4. Takla
5. Lucot
6. Guso
7. Lato
8. Saang
9. Tikab-tikab
10. Amahong
11. Litob
12. Tudlo datu
13. Aninikad
14. Punaw
15. Layagan
16. Binga
17. Tihi-tihi
18. Other Seashells
19. Other seaweeds

## **SECTION V.A.06 ADMINISTRATIVE PROVISION**

- a.) Authority of the Mayor – the Municipal Mayor exercises direct and immediate supervision, administration and control over the Sogod Public Market and the personnel thereof, including those whose duties concern the maintenance and up keep of the market and market premises in accordance, rules and regulations.

The Mayor or his duly authorized representative has the exclusive power and authority to designate the space and/or stalls to the vendors of any article or merchandise in the public market according to the class and quality of said article or merchandise to be sold or offered for sale inside the market building and in the premises.

- b.) Authority of the Treasurer – The Municipal Treasurer exercises immediate provision of the personnel for effective collection of fees, standardization classification or grouping and regrouping of merchandise, goods, wares or commodities to be sold inside the public market.

- c.) Before the transient market vendors are allowed to occupy the space in the market premises, the amount of fees to be collected shall be determined on the basis of the area of space if goods are spread or displayed. Weighed with standard unit of measure or container of commodities or merchandise of the vendors. In case a vendors from whom a market fee was collected actually occupies an area or space in excess of what he is occupying, he shall be required to pay the correct amount of fee due thereon less what he may have already paid at the ate of the public market and the appropriate surcharge.

A cash ticket shall be issued to every transient vendor for the occupancy of a part of the market premises and the name of such vendor shall be written on the back thereof. The cash ticket shall pertain only for the space of the market premises to which he is assigned. If a vendor disposes of his merchandise by wholesale to another vendor other than a lessee of a fixed stall, booth or tienda, the latter shall purchase new ticket of he sells the same merchandise in the market premises regardless whether he would also occupy the same place occupied by the previous vendor.

d.) Duly licensed suppliers or distributors of goods, commodities or general merchandise of permanent occupants of market stalls. Booths, tiendas, or other spaces, as well as the same occupants when they bring in goods, commodities, merchandise to replenish augment their stock shall not be considered as transient vendors thus they are required to pay the market fees herein prescribed.

e.) Market collectors found collecting fees deliberately less than what is due shall be required to pay the difference with recourse to the vendors concerned.

a. Vacancy and leasing of stalls/booths. Adjudication to applicants – vacant or newly constructed stalls/booths shall be adjudicated to qualified applicants in the following manner:

1. Notice of vacancy of newly constructed stalls or booths shall be made for a period of not less than ten (10) days immediately proceeding to apprise the public of the fact that such stalls or booths are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall or booth and the bulletin board of the market. The notice of vacancy shall be written on cardboard, thick paper, or any other suitable material and shall be in the following form:

<p><b>NOTICE</b></p> <p>Notice is hereby given that Stall/Booth No. _____ of Building _____ Section of the Public Market is vacant (or will be vacated) on _____, 2011. Any person, 21 years of age or more and is not legally incapacitated desiring to lease this stall/booth, shall file an application therefore on the prescribed form (copies may be obtained from the Municipal Treasurers Office during office hours and before 12 o'clock noon of _____ 2011. In case there are more than one applicant, the award of the lease of the vacant stall/booth shall be determined thru drawing of lots to be conducted on _____ 2011 at 12 o'clock noon at the Office of the</p>
---

2. The application shall be under oath. It shall be submitted to the Office of the Municipal Treasurer by the applicant either in person or through his attorney.

3. It shall be the duty of the Municipal Treasurer to keep a register of book showing the names and address of all applicants and the description of the stall/booth applied for by them, and the date and time of the receipts by the Treasurer of the application. The application shall be substantially in the following form:

Application to lease Market Block  
Tienda/Stall/Booth/Cubicle/Table or Space:

Address\_\_\_\_\_

Date\_\_\_\_\_

The Municipal treasurer  
Municipality of Sogod  
Province of Cebu

Sir:

I hereby apply under the following contract for the lease of Stall No. \_\_\_\_\_ Building No. \_\_\_\_\_ Section of the Public Market. I am \_\_\_\_\_, \_\_\_\_\_ of age, residing at \_\_\_\_\_.

Should the above mentioned stall/booth, be leased to me in accordance with the market articles and regulations, I promise to hold the same under the following conditions:

1. That while I am occupying or leasing this stall, I shall at all times have Mayor's Permit with my picture in it conveniently framed and hung up conspicuously in the stall.
2. I shall keep it at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing which may hereafter be promulgated.
3. I shall pay the corresponding rents for the stall in the manner prescribed by existing ordinances.
4. The business to be conducted in the stall (or stalls) shall belong exclusively to me and should be in accordance with the prescribed rules in proper arrangement and sectioning.
5. In case, I engaged helpers, I shall nevertheless personally conduct my business and to be present at the stall (or Stalls). I shall promptly notify the market authorities of my absence, giving reasons or reason therefore and report to the authorities concerned the name of the person authorized to secure and guard the place.
6. I shall not sell or transfer my privilege to the stall (or stalls) nor permit another person to conduct business therein nor sublet the same.
7. Any violation on my part or my helpers of the foregoing conditions shall be sufficient cause for the market authorities to automatically cancel this contract.

Very truly yours,

---

Applicant

TIN: \_\_\_\_\_

I, \_\_\_\_\_, do hereby state that I am the person who signed the foregoing application; that I have read the same, that the contest thereof are true the best of my knowledge.

Applicant

TIN: \_\_\_\_\_

Subscribed and sworn to before me in the Municipality of Sogod, Cebu, Philippines, this \_\_\_\_day of \_\_\_\_\_2011, applicant-affiant exhibiting to me his/her Community Tax Certificates No. \_\_\_\_\_ issued on \_\_\_\_\_at \_\_\_\_\_, Philippines.

\_\_\_\_\_  
Official Title

4. Applicants who are Filipino citizens shall have preference in the lease of public market stalls. If on the last day set for filling application there is no application from a Filipino citizen, the posting of the Notice of Vacancy prescribed above shall be repeated for another ten day period there is still no Filipino applicant, the stall affected may be leased to any alien applicants, the adjudication of the stall shall be made through drawing of lots to be conducted by the Market Committee. In case there is only one Filipino applicant, the block tienda, shall booth, cubicle, table or space applied for the same adjudication, the same shall be made through the drawing of lots be conducted by the Market Committee on the date and the time specified in the

Notice of adjudicate the occupancy of the vacant block tienda, stall, cubicle, table or space to the applicant who will offer the highest amount of permit fee to occupy. The results of the drawing of lots or bidding shall be reported immediately by the market Committee to the Municipal Treasurer for appropriate action.

5. The successful applicant shall furnish the Municipal Treasurer two (2) copies of his/her pictures immediately after the award of the lease. It shall be the duty of the Municipal treasurer to affix one (1) copy of the pictures to the application and the other copy to the record card kept for that purpose.
6. In no case shall an applicant be allowed to lease more than two blocks tiendas, stalls, booths, cubicles, tables or spaces if there are other applicants.

**f.) Vacancy of Stall Before Expiration of the Lease**

Should for any reason, a stallholder or lessee discontinue or be required to be discontinue his business before his lease of the stall expires, such will be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

**g.) Partnership with stall holder**

A market stallholder who enters into business partnership with any party after he has acquired the right to lease such a stall has no authority to transfer to his partner or partners the right to occupy the stall. Provided, that in case of death or any legal disability of such stall holder to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the surviving partner is otherwise qualified to occupy a market stall under the provision hereof, and the spouse, parent, son, daughter or relative within the third degree of consanguinity o affinity of the deceased, is not applying for the stall, he shall be given the preference to continue occupying the stall or booth concerned, if he applies therefore.

**f.) Lessee to personal administer his stall**

Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be



present personally at his stalls, booth or booths. Provided, that he may be employ helpers who must be citizens of the Philippines, including but not limited to the spouse, parents and children of the stall holder who are actually living with him and who are disqualified under the provisions hereof, and provided, further that the person with whom the stall holder has no commercial relation or transaction

**g.)Dummies: sub – lease of stall**

In any case where the person registered to the holder or lessee of a stall in the public market, is found to be in reality not the person who is actually occupying said stall or stalls, the lease of such stall holder shall be found to have leased his or her stall or 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 stalls.

**h.) Appeals**

Any applicant who is not satisfied with the adjudication made by the Municipal Treasurer or the Market Mgt. Committee of the stall applied for him, may file with the Secretary of Finance an appeal therefore through the Mayor who may submit such comment and recommendation as he may desire to make on the matter. The decision of the Secretary of Finance in such cases shall be final.

**i.)Creation of Market Mgt. Committee**

There I hereby created a permanent Market Mgt. Committee composed of the Municipal Treasurer, as Chairman, and a representative from the office of the Municipal Mayor, the Sangguniang Bayan and the vendors to be appointed by the Secretary of Finance. The duties of this committee 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 to the Municipal Treasurer the result thereof.

**j.) Prohibition**

No person shall utilize the public market or any part thereof for residential purpose. The peddling or sale of foodstuffs that easily deteriorate such as meat, fish, and other marine products outside the public market and its premises is strictly prohibited.

#### **SECTION V.A.07 Applicability Clause**

Existing laws, rules and regulations and ordinances pertaining to the regulations of a public market and its premises are hereby adopted as part of this Article.

#### **SECTION V.A.08 Penalty**

Any person violating the provision of this Article except as otherwise specially provided, shall be punished by a fine of not more than FIVE HUNDRED (P500.00) PESOS or imprisonment of not more than one (1) month or both at the discretion of the Court.

### **ARTICLE B. FISHERY RENTALS OR FEES**

#### **SECTION V.B.01 Definitions.** When used in this Article

a.) **Municipal Waters** – include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not compromised within the national parks, public forest, timber lands, forests reserves or fishery reserves, but also marine waters included between two (2) 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

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 respected municipalities.

- a.) **Vessels** include every boat, craft, or other artificial contrivances used or capable of being used as a means of transportation on water.

### **SECTION V.B.02 Fishery Rentals, fees and charges**

This municipality shall have the exclusive authority to grant the following fishery privileges within its municipal waters and impose rentals, fees, or charges there from:

- a.) to erect fish corals, oysters, mussels, or other aquatic beds or bangus fry areas, to gather, take or catch bangus fry, prawn fry or kawag – kawag, or fry other species and fish from municipal waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, change or any other imposition whatsoever.

### **SECTION V.B.03 Grants of Fishery Rights by Public Auction**

The Sangguniang Bayan shall conduct a public bidding before the grant of fishery privileges. Duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise the preferential right, other parties may participate in the said public bidding.

### **SECTION V.B.04 Public Bidding Committee**

a.) There is hereby created a committee to conduct the public bidding, to be constituted as follows:

1. The Mayor or his duly authorized representatives
2. 2 members designated by the SB, and
3. Municipal Treasurer

b.) Conduct Public Auction. The committee shall advertise for sealed bids for the leasing of a zone or zones of municipal waters to be designated by the Sangguniang Bayan, in public bidding for two (2) consecutive weeks in the bulletin board of the Municipal Hall. If no bids are received within two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public bidding, there are no interested bidders, the committee shall grant the rights within the definite area or portion of the municipal waters to any interested individuals, upon payment of the licenses fees fixed herein.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the Municipal Treasurer. An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form described therefore. Upon submitting a sealed bid, a person shall accompany such bid, with a deposit of Five Thousand (P5,000.00) Pesos, first rental by the person should the bid be awarded to him, the deposits of unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder.

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

#### **SECTION .V.05 Duration of Lease**

The grant of lease of fishery rights through public bidding shall be for a period of five (5) years.

#### **SECTION .V.06 Time of Payment of Lease Rental**

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

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

#### **SECTION .V.B.07 Division and Classification of Municipal Waters**

The municipal waters within the jurisdiction of the municipality shall be subdivided and classified into the following zones:

ZONE I

ZONE II

ZONE III

ZONE IV etc.....

The abovementioned zones are open for the erection/construction of Fish Corals, Operation of Oysters Culture Beds and Catching of Bangus Fry of Kawag – kawag, except some portions of Bantigue, Luyang and Fuente, which are declared as Marine Park.

**B.07.1 Fish Sanctuary/Marine Park**

A municipal ordinance was enacted declaring the area of forty (40) has. – a portion of brgys.----- as fish sanctuary. Fishing in the said area is prohibited, neither the operation of any activity that endangers the marine species in the Marine Park is allowed. Te area is also a Government bangus Fry reservation Area

**SECTION V.B.08 Issuance of Individual License in case no Bidder opt to lease fishing zones**

If after two (2) notices for the grant of exclusive fishery rights through public auction, no interested bidder opts to lease any fishing zone within the municipal waters, the Sangguniang Bayan is authorized to grant privileged of erecting fish corals, operating oyster, culture beds, or catching bangus fry or kawag – kawag within a definite area or portion of municipal waters to individual upon payment of license fees therefore at he rate not exceeding those fixed hereunder:

	<b>Annual Fee (in Pesos)</b>
<b>1. Fish Corals (erected in the sea)</b>	
1.a Less than 3 meters deep	50.00
1.b 3 meters deep or more but less than 5 meters deep	100.00
1.c 5 meters deep or more but less than 8 meters deep	300.00

1.d 8meters deep or more but less than 10 meters deep	500.00
1.e 10 meters deep but less than 15 meters	750.00
1.f 10 meters deep or more	1,000.00
<b>2. Operation of Oyster Culture beds</b>	150.00/ha
<b>3. Catching “bangus fry” or kawag kawag</b>	
3.a Less than 1,000 sq.m.	700.00
3.b 1,000 sq.m. but less than 2,000 sq.m.	1,000.00
3.c. 2,000 sq.m. but less than 4,000 sq.m.	2,000.00
3.d 4,000 sq.m. but less than 3 ,000 sq.m.	3,000.00
3.e.6,000 sq.m. but less than 8,000sq.m	4,000.00
3.f. 8,000 sq.m. or more	5,000.00
<b>4. Fish Corals in inland fresh water</b>	
4.a With an area of less than 500 sq.m.	150.00
4.b With an area of 500 sq.m. or more but less than 1,000 sq.m.	250.00
4.c With an area of 1,000 sq.m. or more but less than 5,000 sq.m.	500.00
4.d With an area of 5,000 sq.m. or more but less than 10,000 sq.m.	700.00
4.e With an area of 10,000 sq.m. or more	1,000.00
<b>5. Seaweed Culture</b>	200.00/has.

## SECTION V.B.09 LICENSE PERMIT

The privileged of taking or catching fish in the municipal waters of this municipality with nets, traps or other fishing gears with or without using therefore fishing boats or vessels three (3) tons gross or less shall be granted under the ordinary license permit issued by the Municipal Treasurer to any persons cooperative, partnership, association, or corporation upon payment of the corresponding license permit fee required therefore in the following:

<b>1. Fisherman using nets</b>	<b>Fee (in Pesos)</b>
a.) 1 meter to 50 meters	20.00
b.) 51 meters to 100 meters	30.00
c.) 101 meters to 150 meters	40.00
d.) 151 meters to 200 meters	50.00
e.) 201 meters to 300 meters	60.00
f.) 301 meters to 500 meters	80.00
g.) 501 meters or more	100.00
<b>2. Fisherman using traps</b>	
a.) Anasag	12.00/pc
b.) Antol	12.00/pc
c.) Bobo big (pangal)	12.00/pc
d.) Bobo small	6.00/pc



e.) Dumpil	15.00/pc
f.) Kulong	12.00/pc
g.) Pasgong	12.00/pc
<b>3. Fisherman Using Hook and Line</b>	
a.) Without light	7.00
b.) with torch used in fishing	12.00
c.) with "Coleman" etc. used in fishing	15.00
<b>4. Fishing using other fishing gears</b>	
a.) Banban (Maming)	30.00
b.) Baling (Maming)	100.00
c.) Panti (Maming)	20.00
d.) Bintana	25.00
e.) Bocatot	100.00
f.) Sanid	10.00
g.) Laya	10.00
h.) Anud	10.00
i.) Sagiwsiw	10.00
j.) Patuayan	30.00
k.) Lukayan	15.00
l.) Lokob	15.00
m.) Kobob	500.00
<b>5. For individual fry catcher (bangus etc.) when there is no concessionaire</b>	25.00

## **ARTICLE C. RENTAL FEE ON MINERAL LANDS**

### **SECTION V.C.01 DEFINITIONS. When used in this Article**

**a.) Minerals** – mean all naturally occurring inorganic substances in solid, liquid or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.

**b.) Mineral Lands** – are those lands in which minerals exist in sufficient quality and grade to justify the necessary expenditures in extracting and utilizing such minerals.

### **SECTION V.C.02 Collection of Fees**

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

On public lands bearing quarry resources, two hundred pesos (P200.00) per hectare or fraction thereof for each and every year during the life of the lease;

On all other mineral lands containing metallic and non – metallic minerals under existing laws or decrees, One Hundred pesos (P100.00) per hectare, or fraction thereof for each and every year during the life of the lease.

### **SECTION V.C.03. Time of Payment**

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

### **SECTION V.C.04. Disposition of Proceeds**

The proceeds of the rental fees on mineral lands shall be distributed as follows:

(a.) Province	-	30%
(b.) Municipality	-	70%

### **SECTION V.C.05. Surcharge of Late Payment**

Failure to pay the annual rental fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of the rental fee, such surcharge to be paid at the time and in the same manner as the rental fee.

## **E. OCCUPATION FEE FOR MINING CLAIMS**

### **SECTION V.D.01. Definition. When used in this Article**

**Occupation Fee** – is a fee payable by any locator or occupant of any mining claim situated in the municipality.

### **SECTION V.D.02. Collection Fees**

There shall be collected an annual occupation fee on the locator, holder or occupant of a mining claim in the amount of Five **Hundred (P500.00) PESOS** per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

### **SECTION V.D.03. Time of Payment**

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

### **SECTION V.D.04. Disposition of Proceeds**

The proceeds of the occupation fee for mining claim shall be distributed as follows:

(a.) Province	-	30%
(b.) Municipality	-	70%

#### **SECTION V.D.05. Surcharge of Late Payment**

Failure to pay the annual rental fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of the rental fee, such surcharge to be paid at the time and in the same manner as the rental fee.

#### **SECTION V.D.06. Administrative Provision**

The Municipal Treasurer shall keep a list of all registered mining claims indicating therein the mane/s locator/s, area in hectares, and date of registration.

### **ARTICLE E. SLAUGHTER AND CORRAL FEES**

#### **SECTION V.E.01. Imposition of fees**

There shall be collected slaughter fees in the following rates:

**a.) Permit Fee to Slaughter**

Large Cattle per head	100.00
Hogs, per head (less than 50 kls.)	20.00
(50 kilos or more)	50.00
Goats, sheep, per head	7.50
Others per head	5.00
Chicken and other fowl	2.00

**b.) There shall be an inspection fee for all animals slaughtered for public consumption at the following rates:**

Large cattle per kilo	0.50
Hogs, per kilo	0.25
Goats, sheep per head	0.50
Others, per head	0.25
Chicken and other fowls	0.25

Permit to slaughter is not to be granted nor corresponding fees be collected on animals condemned by the Municipal Health Officer or Meat Inspector.

## **SECTION V.E.02. Time and Manner of Payment**

**a.) Permit Fee** – The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Health Officer or Meat Inspector.

**b.) Slaughter House** – The fee shall be paid to the Municipal Treasurer or his authorized representatives before the slaughtering of the animals if done elsewhere outside the public slaughterhouse.

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

## **SECTION V.E.03. Administrative Provision**

Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Health Officer or Meat Inspector or his duly authorized representative to slaughter through the Municipal Treasurer.

The slaughter of any kind of animal for sale or for consumption of the public shall be done in the Municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals for home consumption may be done elsewhere; provided that the necessary permit is obtained and the corresponding fee is paid.

Before using the permit for the slaughterhouse of large cattle, the Municipal Treasurer shall require for branded cattle, the production of the

certificate of ownership. If the applicant is the owner, or if the applicant is not the original owner, he should show the original certificate of ownership and certificate of transfer. If the applicant is not the original owner, and there is certificate of transfer, a permit shall be issued and the corresponding fee collected therefore. For unbranded cattle with the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fee collected therefore before the slaughterhouse permit is granted.

**SECTION V.E.04. Penalty**

Any person who violates the provisions of this Article shall pay a fine of not less than one hundred (P100.00) pesos nor more **Two Hundred Fifty (P250.00)** Pesos or an imprisonment of not less than five (5) days nor more than ten (10) days or both at the discretion of the court.

**ARTICLE F. RENTAL FEE OF THE MUNICIPAL CEMETERY LOTS AND ALL OTHER LOTS AND BUILDING OWNED BY THE MUNICIPAL GOVERNMENT**

**SECTION V.F.01. Imposition Fee**

There shall be collected the following rentals fees or a lease of five (5) years :

<b>For cemetery lots</b>	<b>Fee in Peso</b>
1. For each burial lots (foreground) 1m wide and 2m. long	25.00/yr. or 125.00 for 5 years
2. For niches provided by the lessee for perpetual use (1x2m or 2 sq.m.)	750.00 for 5 years



3. Built – in inches	3,000.00/5 years
4. Bottom Niches	1,000.00/5 years
5. Upper niche	1,500.00/5 years
6. Niches constructed over the other	500.00/5 years
7. Interment of old niches	100.00/Interment
8. Reopening of niches	200.00/reopening
9. For perpetual use or absolute sale (maximum 4 sq.m. or 2x2 m)	5,000.00
10. For any excess of use a payment of 50.00 per sq.m. for the lease and 150.00 per sq.m. sale shall be paid	
<b>For government owned lots building</b>	
1. For lots along highway	25.00/sq.m.
2. For interior lots	20.00/sq.m.
3. For absolute sale	50.00/sq.m.
<b>For use of the Municipal auditorium excluding electrical and water consumption</b>	
1. Per day or fraction thereof	500.00
2. Charge for after care per day	500.00

### **SECTION V.F.02. Time and Manner of Payment**

The fee shall be paid to the Municipal Treasurer or his duly authorized representative upon application for a burial permit prior to the construction of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid annually within twenty (20) days before the anniversary date of the initial payment made.

In the case of the Government owned lots, the fee shall be paid to the Municipal Treasurer annually upon determining the area of the lots and for the use of the roofed auditorium, payment shall be made first before any activity is done.

The user of the auditorium shall be exempt from paying the aftercare charge if she/he provides the services thereof.

### **SECTION V.F.03. Surcharge of Late Payment**

Failure to pay the annual rental fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of fee due time, and in the same manner as the fee due.

In addition to the surcharge imposed therein, there shall be impose an interest of fourteen (14%) percent per annum of the unpaid amount from due date until fee is fully paid.

### **SECTION V.F.04. Administrative Provision**

**a.) Period to Construct** – Any construction of whatever kind nature in the public cemetery or lands owned by the government, whether for temporary or perpetual use or for residential purpose, shall be allowed after the approval of a permit issued by the Municipal Mayor upon recommendation of the Municipal Health Officer and the Municipal Engineer in case of the government – owned lots.

**b.)Renewal of lease** - In case the 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 rental fees.

It also be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, fifteen (15) days prior to the expiration date of the lease.

**Paupers shall be buried free of charge.**

**Register** – The Municipal Treasurer shall keep a register on account of the cemetery/lands, together with such additional information as maybe required by the Sangguniang Bayan.

**ARTICLE G – CHARGES OF PARKING**

**SECTION V.G.01. Imposition Fee**

There shall be a collected fee for the use of the municipal – owned parking areas in the following rates:

	<b>Rate of fee/parking (in Peso)</b>
1. Passenger buses of cargo trucks	20.00
2. Minibuses or Jeepney	10.00
3. Private Jeeps/Cars	10.00
4. Motor Cabs	10.00

5. Pedicabs/Tricycles	5.00
6. Trisikad	2.00

### **SECTION V.G.02. Time and Manner of Payment**

The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representatives upon parking thereon or prior to departure from parking areas.

### **SECTION V.G.03. Penalty**

Operators or owners of vehicles using the municipal parking area who does not pay the fees mentioned herein shall be punished by a fine of Two Hundred (P200.00) Pesos or imprisonment of Five (5) days, or both, at the discretion of the court.

## **ARTICLE H – TOOL FEES OR CHARGES**

### **SECTION V.H.01. Imposition Fee**

There shall be a collected fee for the use of the following utilities owned and operated by this municipality:

<b>A. ROAD</b>	<b>Fee ( IN Peso )</b>
1. Cargo Truck (10 wheelers)	20.00/entry
2. Heavy Equipment	20.00/entry
3. Bus and other cargo trucks	10.00/entry
4. Private cars and jeepneys	5.00/entry
5. Passengers cars and jeepneys	5.00/entry
6. motorcycles and tricycles	5.00/entry
<b>B. BRIDGES</b>	
1. Cargo Truck (10 wheelers)	10.00/entry
2. Heavy Equipment	10.00/entry
3. Bus and other cargo trucks	5.00/entry
4. Private cars and jeepneys	1.50/entry
5. Passengers cars and jeepneys	3.00/entry
6. motorcycles and tricycles	1.00/entry
<b>C. PIER OR WHARF</b>	
1. on non – motorized boats or watercrafts/day or fraction thereof	10.00
2. on a motorized boats or motorboats with:	
a. Less than 3 tons gross weight/day or fraction thereof	20.00
b. Three tons or more/day up to 20 GT	50.00
c. 20.1 GT to 150 GT shall be assessed at a rate not exceeding 50% of the gross tons multiplied by P.301	200.00

d. Vessel of more than 150 GT shall be assessed at a rate not exceeding 50% of the gross tons multiplied by P.301	500.00
3. On ferry boats including roll – on roll – off (roro) vessels per day or fraction thereof	150.00
4. On yacht	
a.) for the first three days or fraction thereof	150.00
b.) in excess of three days, per day or fraction thereof	50.00
5. On the ships	
a.) for the first three days or fraction thereof	100.00
b.) in excess of three days, per day or fraction thereof	50.00

#### **SECTION V.H.02. Exemption**

No such toll fee or charges shall be collected from officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police on mission, post office, personnel delivering mail, physically handicapped, and disabled citizens who are sixty – five (65) years or older.

#### **SECTION V.H.03. Time of Payment**

Fees and charges for the use of the abovementioned facilities shall be made every time such facilities are utilized.

#### **SECTION V.H.04. Surcharge of late Payment**

Failure to pay the annual rental fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of fee due time, and in the same manner as the tax due.

#### **SECTION V.H.05. Interest of Unpaid Tax**

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

#### **SECTION V.H.06. Administrative Provision**

When public safety and welfare so requires, the Sangguniang Bayan may discontinue the collection of the tolls, and thereafter the said facility shall be free and open for public use.

#### **SECTION V.H.07. Penalty**

Operators or owners of vehicles using the municipal parking area who does not pay the fees mentioned herein shall be punished by a fine of Two Hundred (P200.00) Pesos or imprisonment of Five (5) days, or both, at the discretion of the court.

### **ARTICLE I – WATER SERVICE FEE**

## **SECTION V.I.01 Definition of Terms- When used in this article:**

**Concessioner** – means one, who, whether or tenant Or premises is registered in the office of the municipal treasurer as the person responsible for any and all charges against the water and /or sewer service.

**Consumer** – one who uses water supplied by Sogod Waterworks System. There maybe one or more consumers to a particular water service but only one of them whose name the said service is registered shall be considered the concessioner thereof.

**Inspectors** – re employees of the municipal treasurer who are authorized to conduct periodic and /or special inspection of all water service and to investigate complaint/s on any violation of the provisions of the herein article or of this ordinance revising the revenue code of this municipality.

**Meter Readers** – are employees of the municipal treasurer who regularly ( at least once a month) monitor the water consumption of the consumer's through reading of the water meter.

**Pipe Fitter** – refers to the skilled laborer who installs water mainlines and renders services in the transfer of meters, change of size in pipe connections, connects, disconnects or reconnects water service, repair water connections and performs other water works related services.

**Fire Hydrant** – refers to the post-like huge water pipes installed perpendicular to



the ground usually found in the street corners or in any accessible area to the firefighters as their main source of water supply for during disasters or any similar incidence. This is commonly called as “**Fire Plugs**”.

**Public Hydrant** – are private water services registered in the name of the school with the exclusive use of the indigent residents nearby the school or by the students who are considered as poorest of the poor and cannot afford to have their own water connections.

**Private Fire Hydrant** - are fire plugs inside the private properties or premises for the exclusive firefighting use . A separate water meter under a flat/fixed rate is provided and is chargeable against a private person or the said amount is equally shared among the residents therein.

**Plumbing Bills** – are add-ons or additional fees/or charges for services rendered like water pipe installation, meter location and other water service related works.

#### **SECTION V.I.02 Imposition of Fee-**

There is hereby imposed a fee for the water service rendered by Sogod Waterworks System at the rates prescribed below:

##### **A. For residential Consumers**

<b>Consumption in cubic meters</b>	<b>Rate in Peso</b>
5 cu.m. and below	Ph 50.00 (minimum)

6 cu.m. to 15 cu. m.	Ph 12.25/cu.m.
16 cu. m. to 25 cu. m.	Ph 19.15 /cu.m.
26 cu.m. to 35 cu .m	Ph 23.94/cu.m.
36 cu. m. to 50 cu. m.	Ph 26.82/cu.m.
51 cu. m. and above	Ph 29.40/cu.m.

**B. For Institutional Consumers**

<b>Consumption in cubic meters</b>	<b>Rate in Peso</b>
5 cu.m. and below	Ph 50.00 (minimum)
6 cu.m. to 15 cu. m.	Ph 12.25/cu. m.
16 cu. m. to 25 cu. m.	Ph 19.15 /cu.m.
26 cu.m. to 35 cu .m	Ph 23.94/cu.m.
36 cu. m. to 50 cu. m.	Ph 26.82/cu.m.
51 cu. m. and above	Ph 29.40/cu.m.

**C. For Commercial Consumers:**

<b>Consumption in cubic meters</b>	<b>Rate in Peso</b>
5 cu.m. and below	Ph 100.00 (minimum)
6 cu.m. to 15 cu. m.	Ph 25.00/ cu.m.
16 cu. m. to 25 cu. m.	Ph 35.00 /cu.m.

26 cu.m. to 35 cu .m	Ph 45.00/cu.m.
36 cu. m. to 50 cu. m.	Ph 50.00/cu.m.
51 cu. m. and above	Ph 55.00/cu.m.

**D. For industrial Consumers:**

<b>Consumption in cubic meters</b>	<b>Rate in Peso</b>
5 cu.m. and below	Ph 25.00/cu.m.
6 cu.m. to 15 cu. m.	Ph 35.00/cu. m.
16 cu. m. to 25 cu. m.	Ph 45.00 /cu.m.
26 cu.m. to 35 cu .m	Ph 50.00/cu.m.
36 cu. m. to 50 cu. m.	Ph 55.00/cu.m.
51 cu. m. and above	Ph 60.00/cu.m.

**E. Other charges for the waterworks repair and connection services**

E.1 Application fee	60.00
E.2 Installation fee	1000.00
E.3 Inspection	100.00
E.4 Plumbing permit	
a. installation	50.00
b. leaking faucet	30.00

c. repair of pipe lines	50.00
d. repair of water meter	50.00
e. others repairs	20.00 pesos per hour and fraction thereof

E.5 For installation and re-installation of water pipes

a. first 20 ft long pipe and below	20.00
b. in excess of 20 ft long pipe	25.00/unit

E.6 Tapping Fee

a. for 1/4 inch diameter	20.00/pipe
b. for 1/2 inch diameter	30.00/pipe
c. for 1 inch diameter	40.00/pipe

**V.I. 03 Time and manner of payment**

The water service fee imposed herein shall be paid to the municipal treasurer within 5 days of the issuing month or after the water meter reading.

**V.I.04 Surcharges for late payment**

Failure to pay the fee prescribed herein the time required shall subject the consumer to a surcharge of 25 % of the amount due.

**V.I.05 Administrative provisions**

**05.1** A written application or contract shall be filed with the office of the Municipal Treasurer before the render the water service.

**05.2** A cash deposit of one hundred pesos 100.00 pesos shall be required from every consumer or applicant before the initial service is rendered. Any unpaid water consumption within the period of 30 day shall be charged to the said deposit or shall be refundable by the Municipal Treasurer should the consumer desires to withdraw the services of the Municipalities Waterworks system.

**05.3** For billing purposes the water meter shall be sealed and shall be read every month. Only the water inspector is authorized to break or open seal for testing or necessary adjustment. Any defect of the water meter cost by the consumer shall be charged to the consumer. If no defect found in the meter, then the consumers shall pay 50.00 pesos for every water meter with a diameter of 5/8 inches or 3/ 4 inches and 100.00 pesos for every water meter bigger than the above mentioned diameters.

**05.4** The consumer shall be charge 100.00 peso for the reopening of the water service after is has been closed ,due to delinquency. Incase in any water reconnection at the water main pipe or main line causing road damage the repair therof shall be charge to the consumer

**05.5** The consumer is not allowed to use a pipe bigger than ½ inch

in diameter for any domestic or residential water service connection, on the other hand only commercial and industrial water service consumers are allowed to use pipes bigger than ½ inch in diameter provided that the applicants shall justify in his application the needs or a bigger size if pipes which shall be subject for the mayor's approval.

**05.6** all multi-door apartments shall have separate water service connection/separate water meter for every door, in case the applicant for water service connection provide himself or herself a new water meter from a government recognized or accredited supplier, he said meter shall be submitted for sealing to the Municipal Treasurer and the installation thereof shall be effective only after the inspection and after paying the fee to the said office.

**V.I.06 Exemption-** A water service applicant is free of charge for the expenses of water pipes 5 meters from the main line or main pipe, however the applicant shall be charged one thousand pesos (1000.00).

**V.I.07 Penalty-** Any person who violates the provisions of this article shall be fined in the amount of not less than five hundred pesos 500.00 pesos or an imprisonment of not less one month pr both fine an imprisonment at the discretion of the court.

## **ARTICLE J – RENTAL OF MUNICIPAL OWNED LOTS AND MUNICIPAL OWNED PROPERTIES**

## SECTION V.J.01. Imposition Fee

There shall be collected a rental fee for the use of municipal owned lots and properties with the following rates:

### J.01.1 Municipal owned lots

- |                              |                        |
|------------------------------|------------------------|
| 1. Residential               | 20 per sq. meter/month |
| 2. Commercial and Industrial | 50 per sq. meter/month |

### J.01.2 Municipal gym

- |   |                                    |
|---|------------------------------------|
| (excluding light and water consumption) | 500 per day<br>or fraction thereof |
|---|------------------------------------|

### J.01.3 Covered court stoles

- |   |            |
|---|------------|
| 01.1 Class A (right side)               | 1500/month |
| 01.2 Class B (left side)                | 1000/month |
| (excluding light and water consumption) |            |

### J.01.4 Ambulance

	1000/use
--	----------

### J.01.5 Municipal owned heavy equipment

- |                |                   |
|----------------|-------------------|
| a. Grader      | 1200 to 1800/hour |
| b. Backhoe     | 1300 to 2000/hour |
| c. Road Roller | 1000 to 1500/hour |
| d. Bulldozer   | 2000 to 2500/hour |

**V.J.02. Time and manner of payment-** The rental fee imposed herein shall be paid and advance to the Municipal Treasurer or to his duly authorized representative on the date of granting the lease and on the same date of every year during the period of the lease contract.

**V.J.03 Surcharge for late payment-** Failure to pay the monthly rental fee prescribed in this article within the time required shall subject the tax payer tax surcharge of twenty five (25 %) of the original amount of the said fee and such surcharge shall be paid in same manner and at the same time as that of the rental fee.

**V. J. 04 Administrative provision-**

**04.1 Permit to construct-** any construction of whatever kind or nature in the public clans and in the municipal owned properties weather for temporary, permanent or perpetual use shall only be allowed after the approval of the permit issued by the Municipal Mayor upon recommendation of the Sangguniang Bayan.

**04.2 Renewal of lease-** incase a lessee intends to renew the lease contract after its termination she/he must notify the Municipal Treasurer within thirty day (30) before the expiry date of the lease contract, and shall be the corresponding fees thereof.

**04.3 Register-** The Municipal Treasure shall keep a registry of the



municipal owned lands/lots, facilities and properties with the necessary information as required.

**V. J. 05 Penalty-** Any violation of the provisions of this article shall subject the tax payer/lessee for a fine of not less than 1000.00 pesos or an imprisonment of not less one month but not more than 6 months or both fine and imprisonment at the discretion of the court.

## **CHAPTER VI – GENERAL ADMINISTRATIVE AND PENAL PROVISIONS**

### **ARTICLE A – COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES**

#### **SECTION VI.A.01. Tax Period and Manner of Payment**

Unless otherwise provided in this Code, the tax period of local taxes and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

#### **SECTION VI.A.02. Time of Payment**

Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. However, new taxes, fees

or charges in the rates provided thereof, shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of this ordinance imposing such new levies or rates. The Sangguniang Bayan may, for justifiable reason or cause, extend the time payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

#### **SECTION VI.A.03. Surcharges and Penalties on unpaid taxes, fees or charges**

The Sangguniang Bayan may impose a surcharge of twenty five (25%) percent of the amount of taxes, fees or charges not paid on time and an interest two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

#### **SECTION VI.A.04. Interest on Other Unpaid Revenue**

Where the amount of an 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 of two (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.

#### **SECTION VI.A.05. Collection of Local Revenues by Municipal Treasurer**

The Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or

association subject to municipal taxes, fees and charges in order to ascertain, assess, and collect the correct amount of tax, fee or charge. Such examination shall be made during regular business hours, only once every tax period which shall be the year immediately preceding the examination, and shall be made in the books of account of the taxpayer examined.

In case the examination herein authorized is made by a duly authorized deputy of the Municipal Treasurer, the written authority of the deputy concerned shall specifically state the name, address

and business of the taxpayers whose books, 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 subject to the guidelines by the Department of Finance

#### **SECTION VI.A.07. Promulgation of Rules and Regulation**

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

#### **SECTION VI.A.08. Accounting of Collection**

Unless otherwise provided in this Code and other existing laws and ordinances, all moneys collected by virtue of this Code 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 VI.A.09. Accrual to the General Fund of Fines, Costs and Forfeitures**

Unless otherwise provided by law or ordinances, fines, costs forfeitures or other pecuniary liabilities imposed by the court for violation of any Municipal ordinances shall accrue to the General Fund of the Municipality.

#### **SECTION VI.A.10. Issuance of Receipts**

It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipt to the person paying tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

In acknowledgement payment of municipal taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purpose the number of the corresponding municipal tax ordinance.

#### **SECTION VI.A.11. Record of Taxpayers**

It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open for public inspection, of the names of all persons paying municipal taxes, fees and charges as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in the Code.

#### **SECTION VI.A.12 Examination of book of account and pertinent records of**

**business men**

The municipal treasurer may, by himself or through of his authorized representatives/deputies examined the books , accounts and other pertinent records of any proprietor, owner or partner of business establishments, corporation or associations subject to municipal taxes, fees or charges in order to asserting, assist an collects the appropriate amount of taxes, fees and charges. The said examination shall be made during regular business hours within a tax period preceding the conduct of the examination.

The Municipal Treasure's representative shall certify that a certain tax payer's books of accounts have been examined with the following data attached therein: Name, Nature of business, Address and the date and place where the examination where conducted.

For this purpose the records of the revenue district office of the bureau shall be made available to the Municipal Treasurer or to his duly authorized representative subject to the guidelines issued by the department of finance

## **ARTICLE B – CIVIL REMEDIES FOR COLLECTION OF REVENUES**

### **SECTION VI.B.01. Local governments Lien**

Municipal Taxes, fees, charges and other revenue 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 the lien but also property used in the 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 payment of the delinquent municipal taxes, fees and charges including related surcharges and interest.

#### **SECTION VI.B.02. Civil Remedies**

The civil remedies for the collection of municipal taxes, fees and charges, and related surcharges and related surcharges and interest resulting from delinquency shall be:

**a.) By administrative action** – thru distraint of goods, chattels, or effect and other personal property of whatever character including stocks and other securities, debt, credits, bank accounts and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property; and

**b.)By judicial Action** – Either of these remedies or call may be pursued concurrently or simultaneously at the discretion of the Mayor upon the recommendation of the Municipal Treasurer.

#### **SECTION VI.B.03. Distraint of personal Property**

The remedy by distraint shall proceed as follows:

**a.) Seizure** – Upon failure of the person owing any local tax or other impositions to pay the same at the time required, the Municipal Treasurer or his deputy may upon written notice, seize or confiscate any personal belonging to that person or any personal property subject to the lien, in sufficient quantity to 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 his office showing the face of delinquency and the amount of the tax, fee or charges and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayers' right to claim exemption under the provision of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

**b.)Accounting of distraint goods** – The officer executing the distraint shall make or cause to be made an accounting of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from which possession of goods, chattels or effects were 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 demand and a note of the time and place of sale.

**c.)Publication** – The officer executing the distraint shall forthwith cause a notification to be exhibited in not less than (3) public and conspicuous places in the territory of the municipality where the distraint is made, specifying the time and place of sale, and the articles restrained. 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 Mayor.

a.) **Released of Distrainted property upon payment prior to sale** – If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrainted shall be restored to the owner.

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

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

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

c.) **Disposition of Proceeds** – The proceeds of the sale shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint and sale. Any 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 deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is located.

d.) **Levy on Real Property**-After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on or 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 and charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be affected by writing upon said certificate the descriptions 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 the register of Deeds of the municipality where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or if he is absent from the Philippines, 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 taxpayers real property.

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

#### **SECTION VI.B.04. 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 or any of his deputies who fail to issue or execute the warrant if distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

#### **SECTION VI.B.05. Advertisement of Sale**

Within thirty (30) days after levy, the Municipal Treasurer shall proceed 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 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 calculation in the municipality where the property is located. 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 the taxpayer against whom

the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges and penalties and interest. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal building, 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. The Municipal treasurer shall make and deliver to the purchaser a certificate of sale, showing the 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 in any excess shall be turned over to the owner of the property. The Municipal Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, including the preservation or transportation in case of personal property and the advertisement and subsequent sale, in cases of personal and real property including the improvement found thereon.

#### **SECTION VI.B.06. 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 two (2%) percent per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate to a certificate of sale issued by the purchaser and the owner shall be entitled of a certificate of redemption from the Municipal Treasurer or his deputy.

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 two (2%) percent 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, charges related surcharges, interest, 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.

#### **SECTION VI.B.07. Final deed to Purchaser**

In case, 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 or charges, related surcharges, interest and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

#### **SECTION VI.B.08. Purchase of Property by the Municipal Government 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, charges, related surcharges, interest, penalties and costs the Municipal Treasurer conducting the sale shall purchase the property in behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the municipality without the necessity of an order from a competent court.

Within one (1) year from the date of sale, the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of 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 in the municipality.

#### **SECTION VI.B.9. Resale of Real Estate taken for taxes, fees or charges**

The Sangguning Bayan shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired in SEC VI.B.09 at public auction. The proceeds of the sale shall accrue to the General Fund of the municipality.

#### **SECTION VI.B.10. 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 the civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in SEC.IV.C.01 of Article C of this Code.

#### **SECTION VI.B.11. 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.

#### **SECTION VI.B.12. Personal Property exempt from Distraint or Levy**

The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any municipal tax, fee or charge, including the related surcharge and interest:

- a.) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment:
- b.) One (1) horse, cow, carabao or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- c.) His necessary clothing, and that of all his family;
- d.) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of value not exceeding Ten Thousand Pesos (P 10,000).
- e.) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- f.) The professional libraries of doctors, engineers, lawyers and judges;
- g.) One (1) 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
- h.) Any material or article forming part of a house or improvement of any real property.

## ARTICLE C – TAXPAYERS REMEDIES

### SECTION. VI.C.01 Periods of Assessment and Collection

**a.)** local taxes, fees or charges shall be assessed within five (5) years from the date they become due. No action for the collection of such taxes, fees, 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 New Local Code may be assessed within a period of three (3) years from the date they become 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 the said period; provided, however, that taxes, fees or charges assessed before of three (3) years from the date of assessment;

**d.)** The running of the periods or prescription provided in the

preceding paragraphs shall be suspended for the time

during which:

- 1.) The treasurer is legally prevented from making the assessment or 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. VI.C.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 delinquency, the surcharge, interest 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 shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the Municipal Treasurer finds the assessment to be wholly or partly correct he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from 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. VI.C.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 charges 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 of Two (2) years from the date of the payment of such tax, fee or charges, or from the date of the taxpayer is entitled to a refund or credit.

#### **SECTION. VI.C.04 Constitutional or legal question**

Any question on the constitutionality or legality of this Code 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 have the effect of suspending the effectivity of this Code and the accrual and payment of the tax, fees or charges levied herein: provided finally, that within thirty (30) days after receipt of the decision of the lapse of the sixty – days (60) period without the Secretary of Justice acting upon appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

### **ARTICLE D – MISCELLANEOUS PROVISIONS**

#### **SECTION. VI.D.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 contrary 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. VI.D.02 Publication of the Revenue Code**

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

#### **SECTION. VI.D.03 Public Dissemination of this Code**

Copies of this Revenue Code shall be furnished to the Municipal and Barangay Treasures for public dissemination.

#### **SECTION. VI.D.04 Authority to Adjust Rates**

The Sangguniang Bayan shall have the sole authority to adjust tax, rates as prescribed herein not often 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. VI.D.05 Withdrawal of Tax Exemption**

Unless otherwise provided in the 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 Republic Act 6938, non – stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investments (BOI) as pioneer or non – pioneer for a period of six (6) and four (4) years respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810; and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, in so

far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 2, 2002.

## **ARTICLE E – GENERAL PENAL PROVISION**

### **SECTION. VI.E.01 Penalty**

Any violation of the provisions of this Code or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of Two Thousand Pesos (P2,000.00) or imprisonment of six (6) months, or both, at the discretion of court.

## **CHAPTER VII – FINAL PROVISION**

### **SECTION. VII.01 Separability Clause**

If, for any reason, any provision, section or part of this Code is declared invalid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

**SECTION. VII.02 Applicability Clause**

All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

**SECTION. VII.03 Repealing Clause**

All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions in this Code are hereby repealed or modified accordingly.

**SECTION. VII.04 Effectivity –** This Code shall take effect immediately.

Enacted January----- at Sogod, Cebu

MILAGROS R. SUDERIO

Acting S. B. Secretary

Attested:

RICHARD B. STREEGAN

Vice Mayor/Presiding Officer

Approved:

LISSA MARIE DURANO-STREEGAN

Municipal Mayor