



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF SANTA CRUZ, LAGUNA HELD ON APRIL 01, 2013, MONDAY, 9:45 IN THE MORNING AT THE BATASANG BAYAN, ESCOLAPIA BUILDING, SANTA CRUZ, LAGUNA.

PRESENT:

Honorable LOUIE C. DE LEON	... VICE MAYOR
	... Presiding Officer
Honorable Florencio C. Odejar	... Councilor
Honorable Rizaldy N. Kalaw	... Councilor
Honorable Laura P. Obligacion	... Councilor
Honorable Jun M. Asinas	... Councilor
Honorable Rolando Moises E. Acapulco	... Councilor
Honorable Serafin C. San Juan, Jr.	... Councilor
Honorable Ronald P. Obligacion	... Councilor- President / Ligangmga Barangay

ABSENT:

Honorable Ramon D. Tan	... Councilor
Honorable Laami A. Malibiran	... Councilor
Honorable Jose Mauro D. Gabinete	... Councilor - President / Sang. Kabataan

MUNICIPAL ORDINANCE NO. 10- S2013

AN ORDINANCE AMENDING SECTION 2A.02 (g) OF CHAPTER II, ARTICLE A - MUNICIPAL BUSINESS TAX; SECTION 3A.01 (2) OF CHAPTER III, ARTICLE A - MAYORS PERMIT FEE ON BUSINESS; SECTION 3L.16 2(a) AND SECTION 3L.20 (b) OF CHAPTER III, ARTICLE L - BUILDING PERMIT AND RELATED FEES; SECTION 4.F.01, SCHEDULE M TELEPHONE COMPANIES (2) OF CHAPTER IV, ARTICLE F - GARBAGE FEES; SECTION 4I.01 (d) OF CHAPTER IV, ARTICLE I - DENTAL SERVICES FEES; SECTION 5A.03 NO. 4 (g), NO. 5 (5.4) AND (5.6) (a) OF CHAPTER V, ARTICLE A - MARKET FEES; SECTION 5B.07 (B) OF CHAPTER V, ARTICLE B-FISHERY RENTALS OR FEE; TITLE OF ARTICLE E (CHAPTER V); SECTION 5I.01 (a) OF CHAPTER V, ARTICLE I - STICKER FEE OF MUNICIPAL ORDINANCE NO. 01-SERIES OF 2012 (THE REVENUE CODE OF THE MUNICIPALITY OF SANTA CRUZ, LAGUNA).

WHEREAS, one of the idealistic concepts of a good government is to review and draw deeper understanding on what is implemented to make the service flow smoothly and orderly;

WHEREAS, there are some portions on the imposition of taxes to be amended after a careful perusal and thorough understanding on the revised revenue code of this municipality.

WHEREFORE, upon motion of Honorable Councilor Rizaldy N. Kalaw (Chairman Committee on Laws), duly seconded by Honorable Councilors Florencio C. Odejar and Rolando Moises E. Acapulco and with the unanimous consent and approval of all the members present, it was

BE IT ORDAINED by the Honorable Sangguniang Bayan in session assembled

SECTION 1 - The following sections are hereby amended.

1. **SECTION 2A.02 (g)** On dealers of real estate whose main business is involved with independent buying and selling of house and / or lot:

*Amount of Tax
per annum*

*With gross sales or receipt for the
preceding calendar year in the amount of
Less than P20,000.00*

P20.00

should be changed and amended to

**With gross sales or receipt for
the preceeding calendar year
in the amount of less than P20,000.00**

P200.00

2. SECTION 3A.01 Imposition of Fees

2. On cafes, cafeterias, ice cream and other refreshment parlors, soda fountain, carinderia, food caters, restaurants, fast food and other related establishments

With gross receipts/sales during the preceding calendar year in the amount of

Permit Fee
Per Annum

Less than P 2,000.00		27.50
P 2,000.00 to less than	5,000.00	38.50
5,000.00 to less than	10,000.00	55.00
10,000.00 to less than	15,000.00	82.50
15,000.00 to less than	20,000.00	110.00
20,000.00 to less than	30,000.00	137.50
30,000.00 to less than	40,000.00	165.00
40,000.00 to less than	50,000.00	198.00

Additional

50,000.00 to less than	100,000.00	264.00
100,000.00 to less than	200,000.00	363.00
200,000.00 to less than	300,000.00	490.00
300,000.00 to less than	400,000.00	565.00
400,000.00 to less than	500,000.00	640.00
500,000.00 to less than	1 MILLION	715.00

For every P100,000.00 over 1 Million 11.00

3. SECTION 3L.16 Use of streets and sidewalks as permitted under the Code and Rule IX of the Implementing Rules and Regulations

2.a) Up to lineal meters of frontage, per calendar month 240.00

should be changed and amended to

2.a) Up to lineal meters of frontage, per calendar month 264.00

4. SECTION 3L.20 Annual Inspection Fees**Category I**

(b) If owner requests building inspection the fee of the services enumerated below is P20.00

should be changed and amended to

(b) If owner requests building inspection the fee of the services enumerated below is P220.00

5. SECTION 4F.01. Imposition of Fees ; Schedule M – Telephone Companies

2) Every branch / station thereof 82.50

should be changed and amended to

2) Every branch / station thereof 550.00

6. SECTION 4I.01 Implementation of Dental Charges**Services****Rate**

d) Oral Prophylaxis 100.00 per treatment

should be changed and amended to

d) Oral Prophylaxis 110.00 per treatment

7. SECTION 5A.03 Imposition of Fees - 4. Rental Rates Fees

g) There shall be a charge of two pesos (P2.00) per person for the use of toilets and / or comfort rooms of the public market except children up to twelve (12) years old

should be changed and amended to

g) There shall be a charge of three pesos (P3.00) as fee for urinating; five pesos (P5.00) as fee for defecating and seven pesos (P7.00) as fee for bathing, all for the use of toilets and / or comfort rooms of the public market except children up to twelve (12) years old

8. SECTION 5A.03 Imposition of Fees – 5. Market Entrance Fee -

a) 5. 4 Miscellaneous Commodities delivered and sold within and / or premises at the public Market

should be changed and amended to

5. 4 Miscellaneous Commodities delivered and sold within the jurisdiction of the Municipality of Santa Cruz, Laguna

b) 5.6 Passenger Jeep and Buses Entrance Fee

(a) Per passenger jeep per day

5.50

should be changed and amended to

(a) Per passenger jeep per day

6.00

9. SECTION 5B.07 Imposition of Fees

B. Operations of fishponds, per hectare

200.00

should be changed and amended to

B. Operations of fishponds, per hectare

220.00

10. ARTICLE E – Title

ARTICLE E – SLAUGHTER AND CORRAL FEES

Should be changed and amended to

ARTICLE E – SLAUGHTERHOUSE AND CORRAL FEES

11. SECTION 5I.01 Imposition of Fee

(a) Business

44.00

should be changed and amended to

(a) Business

100.00

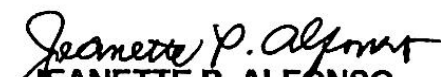
SECTION 2 - This ordinance shall take effect after the lapse of ten (10) days from the date of posting of its copies in the Sangguniang Bayan bulletin board.

APPROVED AND ENACTED.

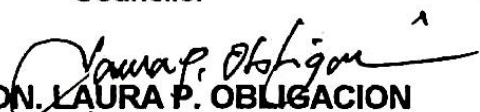
ORDERED: Let copies of this ordinance be furnished the Honorable Sangguniang Panlalawigan, the Honorable Municipal Mayor, the Municipal Judge, the Municipal Treasurer, Municipal Accountant, Municipal Budget Officer, the Municipal Engineer, the Municipal Planning and Development Officer, the Municipal Assessor, the Municipal Health Officer, the Municipal License and Permit Officer; all in Santa Cruz, Laguna for their information record, reference and appropriate action.

APPROVED: April 01, 2013

I HEREBY CERTIFY to the correctness of the above-quoted resolution.

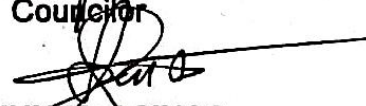

JEANETTE P. ALFONSO
Secretary to the Sanggunian


HON. FLORENCIO C. ODEJAR
Councilor


HON. LAURA P. OBLIGACION
Councilor

HON. ROLANDO MOISES E. ACAPULCO
Councilor


HON. RIZALDY N. KALAW
Councilor


HON. JUN M. ASINAS
Councilor


HON. SERAFIN C. SAN JUAN, JR.
Councilor

HON. RONALD P. OBLIGACION
Councilor

ATTESTED:


HON. LOUIE C. DE LEON
Vice Mayor
Presiding Officer

APPROVED:


HON. ENGR. DOMINGO G. PANGANIBAN
Municipal Mayor

**MUNICIPAL ORDINANCE NO. 01
SERIES OF 2012**

**THE REVENUE CODE OF THE
MUNICIPALITY OF SANTA CRUZ,
LAGUNA**

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Republic of the Philippines
Province of Laguna
MUNICIPALITY OF SANTA CRUZ

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF SANTA CRUZ, LAGUNA HELD ON JANUARY 9, 2012, MONDAY, 9:30 IN THE MORNING AT THE BATASANG BAYAN, ESCOLAPIA BUILDING, SANTA CRUZ, LAGUNA.

PRESENT:

Honorable LOUIE C. DE LEON

... VICE MAYOR
Presiding Officer

Honorable Ramon D. Tan

... Councilor

Honorable Florencio C. Odejar

... Councilor

Honorable Rizaldy N. Kalaw

... Councilor

Honorable Laura P. Obligacion

... Councilor

Honorable Jun M. Asinas

... Councilor

Honorable Rolando Moises E. Acapulco

... Councilor

Honorable Serafin C. San Juan, Jr.

... Councilor

Honorable Ronald P. Obligacion

... Councilor– President / Liga ng mga Barangay

Honorable Jose Mauro D. Gabinete

... Councilor – President / Sang. Kabataan

ABSENT:

Honorable Laarni A. Malibiran

... Councilor – on maternity leave

MUNICIPAL ORDINANCE NO. 001-S2012

AN ORDINANCE APPROVING THE REVENUE CODE OF THE MUNICIPALITY OF SANTA CRUZ, LAGUNA.

WHEREAS, the Local Government Code of 1991 was crafted to serve as guide in working for the government thru the power of democracy by allowing people's participation in local government so that the demand of progress and prosperity maybe attained;

WHEREAS, apart from implementing the individual concept of this code, the Local Government Unit (LGU) must seek the exercise of taxation by creating sources, thereby, making it stand stable for the benefit of providing basic delivery of services to its constituents;

WHEREAS, the Municipality of Santa Cruz, Laguna has come up in updating its Revenue Code, after more than a decade of governing the exercise of taxation and other revenue raising powers of this municipality;

WHEREAS, as provided for in Article 218 of Rules and Regulations Implementing the Local Government Code of 1991, "Consistent with the basic policy of the local autonomy, each Local Government Unit shall exercise its power to create its own sources of revenue and to levy taxes, fees or charges, subject to the provision of this Rule . . ."

WHEREFORE, upon motion of the Honorable Councilor Rizaldy N. Kalaw (Chairman of Committee on Laws), duly seconded by all the members present, it was

RESOLVED: To approve the Revenue Code of the Municipality of Santa Cruz, Laguna

CHAPTER I GENERAL PROVISIONS

ARTICLE A SHORT TITLE AND SCOPE

SECTION 1. A. 01. Short Title. This Ordinance shall be known as the **"2012 Revenue Code of the Municipality of Santa Cruz, Laguna"**.

SECTION 1. A. 02. Scope. This Ordinance shall govern the levy, assessment, and collection of taxes, fees, charges, and other relevant impositions within the administrative jurisdiction of the Municipality of Santa Cruz, Laguna.

ARTICLE B DEFINITION AND RULES OF CONSTRUCTION

SECTION 1. B. 01. Definition of Words and Phrases Used in This Code. As used in this Code, the term(s):

- a. **Business** – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- b. **Charges** – refers 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 in accordance with universally accepted cooperative principles;
- d. **Corporation** – includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnership and a joint venture of 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 partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

The term **"resident foreign"** when applied to a corporation means a foreign corporation not otherwise 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 hundred ten (R.A. No. 6810), otherwise known as **"Magna Carta For Countryside and Barangay Business Enterprises (Kalakalan 20)"**;
- f. **Fee** – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;

- g. **Gross Sale or Receipts** – include the total amount of money or its equivalence 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 or to be performed for another person's excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT);
- h. **Levy** – is an imposition or collections of an assessment, tax, fee, charge or fine;
- i. **License or Permit** – is a right or permission granted in accordance with the law by competent authority to engage in business or occupation or in some transaction;
- 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. **Person** – means every natural or judicial being, susceptible or rights and obligations or of being the subject of legal relations;
- l. **Privilege** – means a right or immunity granted as peculiar benefit, advantage or favor;
- m. **Rental** – means the value of the consideration whether in money or otherwise given for the enjoyment or use of a thing;
- n. **Residents** – refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality.
- o. **Revenue** – includes taxes, fees, charges and other impositions that a state or its political subdivision collects and receives into the treasury for public purposes;
- p. **Services** – refers to the duties, work, or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be;
- q. **Tax** – is an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the purpose of supporting governmental needs.
- r. **"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 judicial entity or association in a particular taxing jurisdiction.

SECTION 1B. 02. Words and Phrases Not Herein Expressly Defined. Words and phrases contained in this Code not herein specifically defined shall have similar meanings as they are expressly defined in the pertinent provisions of Republic Act No. 7160, the "Local Government Code of 1991".

SECTION 1B. 03. Rules of Construction.– In interpreting the provisions of this Code, the following rules of construction shall be observed unless found inconsistent with the manifest intent of the provisions hereof or their application will lead to absurd or highly improbable results:

- a. **General Rule.** – All words and phrases shall be interpreted and understood according to the common and approved usage of the language; but technical words and phrases such as others may have acquired a peculiar and appropriate meaning and shall be construed and understood according to that technical, peculiar or appropriate meaning.

- b. **Gender and Number** – Every word in this Code importing the masculine gender shall extend to and be applied to females as well as males; and every word importing the singular number only shall extend and be applied to several persons or things, as well as to one person or thing; and every word importing the plural number only shall extend and be applied to several persons or things.
- c. **Computation of Time** – The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to its provisions, when expressed in days, shall be computed by excluding the first day and including the last day, except that if the last day be Sunday or a holiday it shall be excluded from the computation, and the following day shall be considered the last day.
- d. **References** – All references to Chapter, Articles, and Sections are to the Chapter, Articles, Sections in the Code unless otherwise provided.
- e. **Conflicting Provisions of Chapters**- If the provisions of different Chapters of this Code conflict or contravene with one another, the provisions of each Chapter shall prevail as to all matters and questions growing out of the subject matter of that particular Chapter.
- f. **Conflicting Provisions of Sections** – if conflicting provisions be found in different Sections of the same Chapter, the provision of this section which is last in numerical order shall prevail unless the construction is inconsistent with the meaning of that Chapter.

The rules of construction set forth in this Section shall not be applied to any provision which excludes them or when the subject matter or context of the provision may be repugnant thereto.

- g. In case of doubt, any tax ordinance or revenue measures shall be strictly construed against the local government unit enacting it, and liberally in favor of the taxpayer. Any tax exemption, incentive or relief granted by any local government unit pursuant to the pertinent provision of law or this Code shall be construed strictly against the person claiming it.
- h. Rights and obligations existing on the date of the effectivity of this Code and arising out of contracts or any other source of presentation involving a local government unit shall be governed by the original terms and conditions of said contracts or the law in force at the time such rights were vested.

CHAPTER II

MUNICIPAL TAXES

ARTICLE A

MUNICIPAL BUSINESS TAX

SECTION 2A. 01. Definition.– As used in this Article:

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

- b. **Agricultural Product** – includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products, whether in their original form or not.

The phrase “**whether in their original form or not**” refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market;

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

The term **by-products** shall mean those materials which in 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;

- c. **Amusement**– is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- d. **Amusement Places** – include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances;
- e. **Banks and Other Financial Institutions** – include non-bank financial intermediaries, lending investor, finance and investment companies, pawnshops, money shop, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulation there under;
- f. **Brewer**–includes all persons who manufacture fermented liquors of any description for sale or delivery to others, but does not include manufacturers of tuba, basi, tapuy, or similar fermented liquors, whose daily production does not exceed two hundred gauge liters;
- g. **Business Agent (Agente de Negocio)**–includes all persons who act as agent of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment or private detective agencies;
- h. **Cabaret/Dance Hall**– includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid on, before, or after the dancing, and where professional hostesses or dancers are employed;
- i. **Carinderia**– refers to any public eating places where foods already cooked are served at a price;
- j. **Cockpit**–includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights;
- k. **Contractor**–includes persons, natural or juridical, not subject to professional tax under Section 139 of Republic Act No. 7160, whose activity consists essentially of the sale of all kinds of services with pay, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

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

- l. **Distribution**—is the process by which commodities get to final consumers, including storing, sealing, and advertising;
- m. **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 or incorporated into the general mass of property in the Philippines. In case of tax free articles, brought or imported into the Philippines by persons, entries or agencies exempt from tax which are subsequently sold, transferred, or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- n. **Manufacturer**—includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufacturer or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured product with other materials or product of the same or of different kinds and in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured product in their original condition could not have been put, and who in addition alters such raw materials or manufactured or partially manufactured product, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;

- o. **Marginal Farmer or Fisherman**—refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself or his immediate family and whose annual net income from such farming or fishing which does not exceed FIFTY THOUSAND PESOS (P50,000.00) or the poverty line established by the National Economic and Development Authority (NEDA) for the particular region or locality, whichever is higher;
- p. **Peddler**—means any person who, either for himself or on commission, travels from place to place and sell his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler or a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this chapter;
- q. **Public Market** —is any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like;
- r. **Reception**— is the receiving of radio, telecommunications, television, signals or messages;
- s. **Rectifier**—comprises every person who rectifies, purifies, or refines distilled spirits or wines by any person process other than by original and continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacturer 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 distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- t. **Restaurant**—is any place which provides food to the public and accepts orders from them at a price. This term includes caterers;
- u. **Retail**—means a sale where the purchaser food buys the commodities for his own consumption, irrespective of the quality of the commodity sold;
- v. **Transmission**—means the passage of radio waves, telecommunications and television signals through space between the transmitting station and the receiving station;
- w. **Wholesale**—is a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

SECTION 2A.02.Imposition of Tax— Every person who operates within the Municipality of Santa Cruz, Laguna any of the businesses mentioned in this Article shall pay a business tax in the amount prescribed herein. The tax is payable for every distinct establishment and one line of business activity does not become exempt by being conducted with some other business or activity for which a tax has been paid.

- a. **On manufacturers, assemblers, repackers, processors, brewers distillers, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature including tanneries or jewelry shop** in accordance with the following schedule:

With gross sales or receipts for the preceding
Calendar Year in the amount of

Amount of Tax
Per Annum

Less than P10,000.00		199.65
P 10,000.00 or more but less than	15,000.00	266.20
15,000.00 or more but less than	20,000.00	365.42
20,000.00 or more but less than	30,000.00	532.40
30,000.00 or more but less than	40,000.00	792.00
45,000.00 or more but less than	50,000.00	998.25
50,000.00 or more but less than	75,000.00	1,597.20
75,000.00 or more but less than	100,000.00	1,996.50
100,000.00 or more but less than	150,000.00	2,662.00
150,000.00 or more but less than	200,000.00	3,382.50
200,000.00 or more but less than	300,000.00	4,658.50
300,000.00 or more but less than	500,000.00	6,655.00
500,000.00 or more but less than	750,000.00	9,680.00
750,000.00 or more but less than	1,000,000.00	12,100.00
1,000,000.00 or more but less than	2,000,000.00	16,637.50
2,000,000.00 or more but less than	3,000,000.00	19,965.00
3,000,000.00 or more but less than	4,000,000.00	22,858.00
4,000,000.00 or more but less than	5,000,000.00	27,951.00
5,000,000.00 or more but less than	6,500,000.00	29,493.75
6,500,000.00 or more	at rate not exceeding thirty-seven and a half percent (37 ½%) of one and 10/100 percent (1.1%).	

The preceding rate shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce whatever kind or nature other than those enumerated in paragraph (c) of this Article.

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

With gross sales or receipts for the preceding
Calendar Year in the amount of

Amount of Tax
Per Annum

Less than P1,000.00		21.78
P 1,000.00 or more but less than	P2,000.00	39.93
2,000.00 or more but less than	3,000.00	60.50
3,000.00 or more but less than	4,000.00	87.12
4,000.00 or more but less than	5,000.00	121.00
5,000.00 or more but less than	6,000.00	146.41
6,000.00 or more but less than	7,000.00	173.03
7,000.00 or more but less than	8,000.00	199.65
8,000.00 or more but less than	10,000.00	226.27
10,000.00 or more but less than	15,000.00	266.20
15,000.00 or more but less than	20,000.00	332.75
20,000.00 or more but less than	30,000.00	399.30
30,000.00 or more but less than	40,000.00	532.40
40,000.00 or more but less than	50,000.00	798.60

50,000.00 or more but less than	75,000.00	1,197.90
75,000.00 or more but less than	100,000.00	1,597.20
100,000.00 or more but less than	150,000.00	2,262.70
150,000.00 or more but less than	200,000.00	2,928.20
200,000.00 or more but less than	300,000.00	3,993.00
300,000.00 or more but less than	500,000.00	5,324.00
500,000.00 or more but less than	750,000.00	7,986.00
750,000.00 or more but less than	1,000,000.00	10,648.00
1,000,000.00 or more but less than	2,000,000.00	12,100.00
2,000,000.00 or more	at rate not exceeding fifty percent (50%) of one and 10/100percent (1.1%).	

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

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

1. Rice and corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and 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 suppliers; and
8. Cement

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

d. **On retailers,**

With gross sales or receipts for the preceding Calendar Year of:	Rate of Tax Per Annum
P400,000.00 or less	2.2%
More than P400,000.00	1.1%

The rate of two percent and 20/100 percent (2.2%) per annum shall be imposed on sales not exceeding FOUR HUNDRED THOUSAND PESOS (P400,000.00), while the rate of one and 10/100 percent (1.1%) per annum shall be imposed on sales in excess of the first FOUR HUNDRED THOUSAND PESOS (P400,000.00).

Barangays, however, shall have the exclusive power to levy taxes, as provided under Section 152 of Republic Act No. 7160, on gross sales or receipts of the preceding Calendar Year of THIRTY THOUSAND PESOS (P30,000.00) or less, in the case of municipalities.

- e. **On contractors and other independent contractors** in accordance with the following schedule

With gross sales or receipts for the preceding Calendar Year in the amount of		Amount of Tax Per Annum
Less than P5,000.00		33.28
5,000.00 or more but less than 10,000.00	10,000.00	73.87
10,000.00 or more but less than 15,000.00	15,000.00	125.90
15,000.00 or more but less than 20,000.00	20,000.00	199.65
20,000.00 or more but less than 30,000.00	30,000.00	332.75
30,000.00 or more but less than 40,000.00	40,000.00	465.85
40,000.00 or more but less than 50,000.00	50,000.00	665.50
50,000.00 or more but less than 75,000.00	75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	400,000.00	7,387.60
400,000.00 or more but less than 500,000.00	500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	750,000.00	11,137.50
750,000.00 or more but less than 1,000,000.00	1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	13,915.00
2,000,000.00 or more		at rate not exceeding fifty percent (50%) of one and 10/100 percent (1.1%).

- f. **On banks and other financial institutions** at a rate not exceeding fifty percent (50%) of one and 10/100 percent (1.1%) 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.

All other income and receipts of banks and financial institutions not otherwise enumerated above shall be excluded from being taxed pursuant to law.

- g. **On Dealers of real estate whose main business is involved with independent buying and selling of house and/or building and/or lot:**

With gross sales or receipts for the preceding Calendar Year in the amount of	Amount of Tax Per Annum
Less than P20,000.00	20.00
20,000.00 or more but less than P30,000.00	440.00
30,000.00 or more but less than 50,000.00	660.00
For every P5,000.00 in excess of P50,000.00 for real property used for residential purposes	22.00

For every P1,000.00 in excess of P50,000.00 for real property used for purposes other than residential	44.00
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In case of a newly-started business, the tax shall not be less than the minimum P200.00 as fixed above.

- h. **On Distributors/Suppliers of Water, Electricity and Electric Power.** Fifty percent (50%) of one percent (1%) of the gross receipts of sales derived from the distribution or supply of electric current to the consumers of the foregoing commodity in this municipality for the preceding Calendar Year;

- i. **On Subdivision operators,** per square meter

	Amount of Tax
Per Annum	0.61

The computation tax shall be based only on the total area of the remaining lot titled in the name of the subdivision operator.

- j. **On Lessors or sub-lessors of real estate including accessories, apartels, pension units, apartments, townhouses, condominiums houses for lease, rooms and spaces for rent:**

With gross sales or receipts for the preceding Calendar Year in the amount of	Amount of Tax Per Annum
Less than P1,000.00	Exempted
1,000.00 - less than 4,000.00	96.80
4,000.00 -less than 10,000.00	242.00
10,000.00 - less than 20,000.00	484.00
20,000.00 - less than 30,000.00	726.00
30,000.00 - less than 50,000.00	1,210.00
For every P 1,000.00 in excess of P 50,000.00	12.10

For newly started business, the initial tax shall be at the rate of	220.00
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- k. **On owners or operators of privately-owned supermarkets, shopping centers including mini-marts:**

With gross sales or receipts for the preceding Calendar Year in the amount of	Amount of Tax Per Annum
Less than P5,000.00	P 151.25
5,000.00 or more but less than 10,000.00	302.50
10,000.00 or more but less than 20,000.00	605.55
20,000.00 or more but less than 30,000.00	907.50
30,000.00 or more but less than 40,000.00	1,210.00
40,000.00 or more but less than 50,000.00	1,512.50
50,000.00 or more but less than 60,000.00	1,815.00

60,000.00 or more but less than	70,000.00	2,117.50
70,000.00 or more but less than	80,000.00	2,420.00
80,000.00 or more but less than	90,000.00	2,722.50
90,000.00 or more but less than	100,000.00	3,025.00
For every P1,000.00 in excess of P 100,000.00	at the rate of fifty percent (50%) of one and 10/100 Percent (1.1%)	

l. On owners or operators of amusements devices:

	Amount of Tax Per Annum
Each videoke machine	181.50
Each machine or apparatus for visual entertainment including VCD/DVD Machine	121.00
Each apparatus for weighing persons	121.00
Each coin-operated amusement machine	121.00
m. On owners or operators of Orchid/plant nurseries/gardens	220.00
n. On owners or operators of fishponds, fishpens, or fish breeding grounds including those which were granted fishery rights by the municipality per hectare or fraction thereof	55.00
o. On owners or operators of private cemeteries and memorial parks with an area of:	
Less than 2 hectares	605.00
2 hectares to 5 hectares	907.50
More than 5 hectares	1,210.00
p. On each magazine or newsstand	55.00
q. On cold storage and refrigeration cases:	
1. Refrigeration or cold storage unit	
With total cold storage capacity of:	
Not exceeding 5 cu. m.	110.00
Over 5 to 15 cu. m.	165.00
Over 15 to 25 cu. m.	275.00
Over 25 to 35 cu. m.	550.00
Over 35 to 50 cu. m.	825.00
Over 50 to cu. m.	1,100.00
2. Refrigerating cases	
Less than 5 cu. m.	5.50
Over 5 cu. m.	11.00

r. On boarding houses

With gross sales or receipts for the preceding Calendar Year in the amount of		Amount of Tax Per Annum
Less than P5,000.00		33.28
5,000.00 or more but less than	10,000.00	74.53
10,000.00 or more but less than	15,000.00	126.45
15,000.00 or more but less than	20,000.00	199.65
20,000.00 or more but less than	30,000.00	332.75
30,000.00 or more but less than	40,000.00	465.85
40,000.00 or more but less than	50,000.00	665.50
50,000.00 or more but less than	75,000.00	1,064.80
75,000.00 or more but less than	100,000.00	1,597.20
100,000.00 or more but less than	150,000.00	2,285.80
150,000.00 or more but less than	200,000.00	3,194.40
200,000.00 or more but less than	250,000.00	4,392.30
250,000.00 or more but less than	300,000.00	5,590.20
300,000.00 or more but less than	400,000.00	7,441.50
400,000.00 or more but less than	500,000.00	9,982.50
500,000.00 or more but less than	750,000.00	11,192.50
750,000.00 or more but less than	1,000,000.00	12,402.50
1,000,000.00 or more but less than	2,000,000.00	13,915.00
2,000,000.00 or more	at rate not exceeding fifty percent (50%) of one and 10/100 percent (1.1%)	

**s. On owners or operators of lodging houses/inns
with accommodation**

(same rate as letter r)

t. On lumberyards:

With gross sales or receipts for the preceding Calendar Year in the amount of	Amount of Tax Per Annum
With an area of 500 sq.m. or less	440.00
Over 500 to 1,000 sq. m.	550.00
Over 1,000 to 1,500 sq. m.	660.00
Over 1,500 to 2,000 sq. m.	880.00
Over 2,000 sq. m.	1,100.00

u. On car exchange and consignment basis only:

For an enclosure of 500 sq. m. or less	165.00
For an enclosure of more than 500 sq. m.	220.00

If car exchange are being operated on a buying
and selling basis, they are governed by the graduated
business tax on retailers, independent or wholesalers
and distributors under Section 2A.02 of this Code.

v. On private detective and security agencies: 121.00

w. **On café, cafeterias, ice cream and other refreshment parlors, restaurant, soda fountain, bars, carinderias or food caterers:**

With gross sales or receipts for the preceding Calendar Year in the amount of	Amount of Tax Per Annum
Less than P 2,000.00	48.40
2,000.00 to less than 3,750.00	90.75
3,750.00 to less than 4,500.00	108.90
4,500.00 to less than 6,125.00	147.62
6,125.00 to less than 7,250.00	175.45
7,250.00 to less than 8,750.00	211.75
8,750.00 to less than 10,275.00	248.05
10,275.00 to less than 12,125.00	292.82
12,125.00 to less than 15,250.00	369.05
15,250.00 to less than 16,750.00	405.35
16,750.00 to less than 18,250.00	441.65
18,250.00 to less than 20,625.00	498.52
20,625.00 to less than 23,375.00	565.07
23,375.00 to less than 27,000.00	653.40
27,000.00 to less than 30,000.00	726.00
30,000.00 to less than 33,000.00	792.00
33,000.00 to less than 35,875.00	867.57
35,875.00 to less than 40,625.00	982.52
40,625.00 to less than 45,500.00	1,100.00
45,500.00 to less than 50,000.00	1,210.00

For every P 1,000.00 or fraction thereof in excess
of P 50,000.00 a charge of P 8.25 is imposed.

x. **On the Business of the Reception and Transmission of Radio Messages, Telecommunications and Television Signals.** Fifty percent (50%) of one percent (1%) of the gross receipts derived from the aforesaid business for the preceding Calendar Year.

y. **Taxes on persons, whether natural or judicial, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, as provided for by Section 193, R.A 7160:**

	Amount of Tax Per Annum
1. Private hospitals, medical clinics, dental clinics	Fifty percent (50%) of one and 10/100 percent (1.1%) of gross receipts from sales of medicines, laboratory fees, room accommodations, and consultation fees.
2. Profitable educational institutions	Fifty percent (50%) of one and 10/100 percent (1.1%) of gross receipts from miscellaneous fees collected from enrolled students

(aa) On any business not specified above:

With gross sales or receipts for the preceding Calendar Year in the amount of		Amount of Tax Per Annum
Not over P 20,000.00		55.00
Over 20,000.00 but not over	50,000.00	220.00
Over 50,000.00 but not over	100,000.00	605.00
Over 100,000.00 but not over	200,000.00	1,705.00
Over 200,000.00 but not over	500,000.00	5,830.00
Over 500,000.00 but not over	750,000.00	9,955.00
Over 750,000.00 but not over	P 1 million	14,767.50
Over P 1 million		at the rate of 2%

SECTION 2A. 03. Newly Started Business. In the case of newly started business falling under Section 2A. 02 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), and (aa) herein-above provided, the tax shall be fixed by the quarter in which the business starts to operate shall be one-twentieth (1/20) of one percent (1%) of the capital investment, but in no case shall it be less than the minimum provided therefore by the pertinent schedule.

However, in case the business opens before the last quarter of the year, the tax for the succeeding quarters shall be based on the gross sales and/or receipts for the preceding quarter at one-fourth (1/4) of the annual rate fixed in the pertinent schedule of paragraphs (a) to (aa) respectively, as the case may be.

SECTION 2A. 04. Computation and Payment of Tax on Business

- The taxes imposed herein shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business does not become exempt by being conducted with some other business for which such tax has been paid. The tax on a business must be paid by the person conducting the same.
- In cases where a person conducts or operates two or more related businesses mentioned in the aforesaid Section which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- In cases where a person conducts or operates two (2) or more businesses mentioned in the aforesaid Section which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis of the appropriate schedule.

SECTION 2A. 05. Exemptions. Business engaged in the following shall be exempted from municipal taxes imposed in this Article:

- Production, manufacture, refining, distribution or sale of gasoline, oil and petroleum products;
- Local Water District;
- Cooperatives duly registered under R.A. 6938 otherwise known as the "Cooperative Code of the Philippines";
- Non-stock and non-profit hospitals and educational institutions;

- e. Business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration;
- f. Business entity, association, or cooperative registered under R.A. 6810; and
- g. Business and economic enterprises operating within export processing zones administered by the Export Processing Zone Authority.

SECTION 2A. 06. Situs of the Tax

a. Definition of Terms

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

The municipality specifically mentioned in the Article of Incorporation or official registration papers as being the official address of said principal office and shall be considered as the situs thereof.

In case there is a transfer or relocation of the 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 of such transfer or relocation to the Mayor within 15 days subsequent to the happening of any of the foregoing events.

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

On site sales of commercial quantity made in experimental farms shall be similarly imposed with the corresponding tax pursuant to Section 2A. 04 (b) of Article A, Chapter II of this Code.

b. Sales Allocation

1. All sales made by a branch or sales office or warehouse located in this municipality shall be taxable herein.

2. In case the principal office is located in this municipality, and there is no branch, sales office or warehouses in locality where the sales is made, the sales shall be recorded in the principal office along with the sales made by the latter and the tax shall accrue in this municipality.
3. a. If the principal office is located in this municipality and the factory, project office, plant or plantation is located in another locality, 30% of the sales recorded in the principal office shall be taxable by this municipality.
 b. If the factory, project office, plant or plantation is located in this municipality and the principal office is located in another locality, 70% of the sales recorded in the principal office shall be taxable by this municipality.

The foregoing sales allocation shall not apply to experimental farms.

- c. If the plantation is situated in this municipality and the factory is located in another locality, 40% of the 70% of all sales recorded in the principal office set forth in paragraph (3)(b) above shall be taxable by this municipality. On the other hand, if the factory is located in this municipality and the plantation is located in another locality, 60% of the 70% sales referred to in paragraph (3)(b) hereof shall be taxable by this municipality.
- d. If the factory, project office, plant or plantation is located in this municipality and the other factories, project offices, plants or plantation are located in other localities, this municipality shall tax the sales in proportion to the volume of production in the factory, project office, plant or plantation located herein during the tax period.

In the case of project offices or services and other independent contractors, the term "**productions**" shall refer to the cause of projects actually undertaken during the tax period.

4. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located.
5. In the case of manufacturers or producers engaged in the services of an independent contractor to produce or manufacture some of their products, the foregoing rules on the "situs of taxation" shall apply. However, the factory of 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.
6. (a) All route sales made in this municipality where a manufacturer, producer, 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.
 (b) This municipality shall tax the sale of the products withdrawn by route trucks from the branch sales office or warehouse located herein but sold in another locality.
 (c) Notwithstanding the foregoing provision, in cases where there is no such branch or sales outlet in the city or municipality where the sale or transaction is made, the sale shall be duly recorded in the principal or branch office and taxes due shall accrue and shall be paid to such city or municipality where the consummation of sale is made effective and finalized.

SECTION 2A. 07. Accrual of Payment— Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January or every year

SECTION 2A. 08. Time of Payment— All local taxes shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

SECTION 2A. 09. Surcharge for Late Payment— Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 2A. 10. Interest on Unpaid Tax— In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, fees, or charges including surcharges, until such amount is fully paid but in no case the total interest on the unpaid amount or portion hereof exceed thirty-six (36) months.

Where the extension of the time for payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid. (Municipal Tax Ordinance No. 13, S. of 1992, as amended)

SECTION 2A. 11. Administrative Provisions

a. Requirement— Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in this municipality shall first obtain the required Mayor's Permit and pay the corresponding fee therefore and the business tax imposed under this Article.

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

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

c. Invoices or Receipts — Every person subject to any of the taxes on business shall be for each sale or transfer of merchandise or goods, or for services rendered, valued at TWENTY-FIVE PESOS (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their respective name or style if any, and business address. The original of each sales invoice or receipt shall be issued to the purchaser or customer and the duplicate will be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for the determination of National Internal Revenue taxes shall be sufficient for purposes of this Code.

- d. **Sworn Statement of Gross Receipts or Sales**— Operators of business subject to taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a mayor's permit to operate the business. Upon payment of the tax levied in this 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 and/or receipts for the preceding Calendar Year or quarter in such manner and from as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records and/or subsidiaries for his business, the Municipal Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer using the best evidence available upon which the tax may be based.
- e. **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 twenty pesos (P20.00)
- f. **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.
- g. **Retirement of Business** – (a) Any person natural or judicial, 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 the 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 shall first be paid before any business or undertaking is finally terminated.

For purposes hereof, termination shall mean the business operations are stopped completely. Any change in ownership, management and/or name of the 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 the 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 or retirement thereof. For this purpose, the following procedural guidelines shall be strictly observed:

1. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address on record to verify if it is no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or 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 ordinances and
2. In the case of new owner to whom the business was transferred by sale or other forms of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him. The amount imposed as transfer fee is P100.00 per M.O. No. 4 S. 94, Market Ordinance.

3. If it is found that the retirement or termination of the business is legitimate and the tax due therefrom be less than the tax due for the current year based on the gross sales or receipt, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 4. 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.
- h. Death of a Licensee**— When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

SECTION 2A.12. Penalty— Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1, 000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE B

TAX ON PEDDLERS

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

	Amount of Tax Per Annum
1. Peddlers of any article or merchandise carried in trucks/jeeps or any other motor vehicle or those carried by the peddler personally.	55.00

In addition to the above impositions a peddler of textiles, jewelry, perfume and other luxury articles shall pay THIRTY PESOS (P30.00).

Delivery vans, trucks or motor vehicles used by any business under Article A are exempt from the peddler's tax.

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

SECTION 2B. 03. Surcharge of Late Payment— Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of 25% of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as tax due on unpaid tax.

SECTION 2B. 04 Interest on Unpaid Tax— In addition to the surcharge imposed herein, there shall be imposed an interest of 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 2B. 05. Administrative Provision– The official receipt showing payment of the tax shall be carried by the peddler and shall be presented upon demand by the Municipal mayor or Treasurer, or their duly authorized representatives.

SECTION 2B. 06. Penalty– Any violation of 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 by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE C

TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

SECTION 2C. 01. Definitions – As used in this Article:

- a. **Forest Products** – refers to timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nips, rattan or other forest growth such as gas shrub, and flowering plants, the associated water, fish game, scenic, historical, recreational, and geologic resources in forest lands.
- b. **Forest Lands** – include the public forest or the reserves, and forest reservations.

SECTION 2C. 02. Imposition of Tax – There is hereby imposed a tax on forest products at the rate of 2% of the annual gross receipts of the concessionaire during the preceding year.

SECTION 2C. 03. Surcharge for Late Payment – Failure to pay the tax prescribed in this Article within the period provided for shall subject the taxpayer to a surcharge of 25% of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 2C. 04. Penalty – Any violation of the provisions of this Article shall be punished by a fine of not less than ONE THOUSAND PESOS (P 1,000.00) but not more than FIVE THOUSAND PESOS (P 5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE D

SPECIAL LEVY ON LANDS

SECTION 2D. 01. Special Levy – Its meaning. Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in term of higher values from the improvements introduced by the government.

SECTION 2D. 02. Imposition of Tax – There is hereby imposed a special levy on the lands situated within the territorial jurisdiction of this municipality which are specially benefited by public works projects or improvements funded by this municipality at the rate not exceeding 60% of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

SECTION 2D. 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 with the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- b. Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- c. Duly registered cooperatives pursuant to R.A. 6938.

SECTION 2D. 04. Time of Payment – The special levy shall be paid within the quarter following the effectivity of the ordinance imposing it.

SECTION 2D. 05. Collection and Accrual of Proceeds – Collection of the special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the general fund of this municipality.

SECTION 2D. 06. Administrative Provisions

- a. **Ordinance Imposing Special Levy** – A tax ordinance imposing a special levy shall describe with reasonable certainty the nature, extent, and location of the public works projects or improvements to be undertaken, the estimated cost thereof, specific metes and bounds by monuments and lines and the number of annual installments for the payments of the special levy which in no case shall be less than five (5) or more than ten (10) years. The Sangguniang Bayan shall not be obliged, in the appointment and computation of the special levy, to establish a uniform percentage of lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the proposed work.
- b. **Publication of Proposed Ordinance Imposing Special Levy** – Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- c. **Fixing the Amount of Special Levy** – The special levy authorized herein shall be appointed, computed and assessed accordingly pursuant to the assessed valuation of the lands as shown by the books of the Municipal Assessor, or the current assessed value fixed by the said Assessor if the property does not appear of record in his books. 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 landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- d. **Taxpayers' Remedies Against Special Levy** – Any owner of real property affected by special levy or any person having legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Board of Assessment Appeals of the province by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration and such affidavits or documents submitted in support of the appeal.

SECTION 2D. 07. Interest on Unpaid Special Levy – In addition to the surcharge imposed herein, there shall be imposed an interest of 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 exceeds thirty-six (36) months.

ARTICLE E COMMUNITY TAX

SECTION 2E. 01. Imposition of Tax – There is hereby levied an annual tax on individuals and corporations at the rates prescribed below.

a. On Individuals

	Amount of Tax per Annum
Basic Community Tax	P 5.00
Additional Community Tax	P1.00 for every P1,000.00 of income regardless of whether from business, exercise of profession or from real property but not exceed P5,000.00.

In case of husband and wife, each of them shall be liable to pay the basic tax of FIVE PESOS (P5.00) but the additional tax to be imposed on the husband and wife will be ONE PESO (1.00) for every ONE THOUSAND PESOS (P1,000.00) of income from the total property owned by them and/or the total gross receipts or earnings derived by them.

b. On Corporation

	Amount of Tax per Annum
Basic Community Tax	P 500.00
Additional Community Tax	
1. For every P5,000.00 worth of real property in the Philippines owned by it during the preceding year based on the evaluation used in the payment of the real property tax under existing laws found in the assessment rolls of this municipality.	2.00
2. For every 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 corporations shall not exceed P10,000.00

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

SECTION 2E. 02. Coverage of the Tax – Individuals include every inhabitant of this municipality eighteen (18) years 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 corporation; or
- c. Owns real property with an aggregate assessed value of P1,000.00 or more; or
- d. Is required by law to file an income tax return.

Corporation includes domestic or resident foreign, no matter how creative or organized engaged in or doing business in this municipality.

SECTION 2E. 03. Exemptions – The following are exempt from the payment of the community tax:

- a. Diplomatic and consular representatives; and
- b. Transient visitors when their stays in this municipality do not exceed three (3) months.

SECTION 2E. 04. Time and Place of Payment

a. Time of Payment

1. The Community Tax shall accrue on the first day of January of each year which shall be paid not later than the 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 18 years 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 come to reside in this municipality or reach the age of 18 years or after the first day of July of any year, or who sees to belong to an exempt class on or 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 (2) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the community tax for that year.

b. Place of Payment

1. The community tax shall be paid in this municipality by any resident individual or in the place where the principal office of the juridical entity is located.
2. It shall be unlawful for the Municipal Treasurer of this municipality to collect the community tax outside of its territorial jurisdiction.

3. In case a corporation has a branch, sales office or warehouse in this municipality and sales are made therein, the corresponding community tax shall be paid to this municipality.
4. Any person, whether natural or juridical, who pays the community tax to a city or municipality other than this municipality where his residence or principal office, the case of juridical persons, is located shall remain liable to pay such tax in this municipality.

SECTION 2E. 05. Collection and Allocation of the Proceeds of the Community Tax

– The Municipal Treasurer shall deputize the Barangay Treasurers to collect the community tax in their respective jurisdictions. Such deputization shall be limited to the community tax payable by individual taxpayers and shall be exempted only to the Barangay Treasurers who are properly bonded in accordance with applicable laws.

The proceeds of community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this municipality. The proceeds of community tax collected through the barangay treasurer shall be apportioned as follows:

- a. Fifty percent (50%) shall accrue to the general fund of this municipality; and
- b. Fifty percent (50%) shall accrue to the barangay where the tax is collected.

The Municipal Treasurer shall remit to the National Treasurer, for the account of the BIR, the share of the National Government in the proceeds of the tax, representing the cost of printing and distribution, within ten (10) days after the end of each quarter. In case where the certificates were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer who shall, in turn, effect the remittance to the National Treasurer, as required.

SECTION 2E. 06. Penalty for Late Payment – If the tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from its due date until it is paid.

SECTION 2E. 07. The Community Tax Certificate – A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of one peso. (P1.00)

SECTION 2E. 08. Presentation of the Community Tax Certificate on Certain Occasions

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

The presentation of any 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 transact other official business, it shall be the duty of the public official with whom such transaction is made or business done to require such corporation to exhibit the community tax certificate.
- c. The community tax certificate required in the two preceding paragraphs shall be the one issued from the current year, except for the period from January until the fifteenth (15) of April of every year, in which case the certificate issued for the preceding year shall suffice.

SECTION 2E. 09. Procurement of Blank Forms of the Community Tax Certificates

The Municipal Treasurer shall secure the necessary blank forms of the community tax certificates from the Bureau of Internal Revenue. In cases where the BIR sent on consignment to the Provincial Treasurer the aforementioned blank forms, the Municipal Treasurer shall secure the municipality's required allocation from the Provincial Treasurer.

ARTICLE F

TAX ON SIGNS, SIGNBOARDS, BILLBOARDS OR ADVERTISEMENTS

SECTION 2F. 01. Imposition of Tax – There is hereby imposed a tax on every person that shall display signs, signboards, advertisements, or posters signs of whatever materials or use, other pictorial or reading matter at the rates prescribed by law.

	Amount of Tax Per Annum
a. Billboards or sign boards for advertisement of business, per sq. m. or fraction thereof:	
Single face	12.10
Double face	24.20
b. Advertisements by means of placards, per sq. m. or fraction thereof	11.00
c. Billboards, signs or advertisements for business or profession painted on any building or structure or otherwise separated or detached there from, per sq. m. or fraction thereof	11.00
d. Advertisement for business or profession by means of placards, per sq. m. or fraction thereof	11.00
e. Advertisement for business or profession by means of slides in movie payable by owners of movie houses	121.00
f. In addition to the taxes set forth by items (a) to (e) above, for the use of electric or neon lights in billboards, per sq. m. or fraction thereof:	
From 100 to 250 display signs	363.00
From 251 to 500 display signs	544.50
From 501 to 750 display signs	660.00
From 751 to 1,000 display signs	847.00
From 1,001 or more display signs	1,815.00

- g. Advertisements by means of vehicles, balloons, kite, etc.
- | | |
|-------------------------------|-------|
| Per day or fraction thereof | 48.40 |
| Per week or fraction thereof | 72.60 |
| Per month or fraction thereof | 96.80 |
- h. Advertisements by handbills or leaflets
- | | |
|-----------------------------|-------|
| Per day or fraction thereof | 12.10 |
|-----------------------------|-------|

SECTION 2F. 02. Exemption – Signs, signboards, billboards, and advertisements displayed at the place where the profession or business advertised is conducted shall be exempt from the tax imposed in this Article.

SECTION 2F. 03. Time of Payment – The tax imposed in this Article shall be paid to the Municipal Treasurer before the advertisement sign, signboards or billboard is displayed or distributed.

SECTION 2F. 04. Administrative Provisions – Any person who desires to display signs, signboards, billboards, or advertisements, shall file a written application on the required form and submit the necessary plans and description of the advertisement, sign, signboards to the building official duly appointed or designated by the Secretary of the department of Public Works or his duly authorized representative in this municipality.

The permit issued by the building official or his duly authorized representative shall be presented to the Municipal Treasurer who shall collect the tax imposed in this Article before the advertisements, sign, signboard or billboard is displayed or distributed.

SECTION 2F. 05. Penalty – Any person who violates any of 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 by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE G

TAX ON OCCUPATION

SECTION 2G. 01. Definition – As used in this Article:

- a. **Occupation** – is that which principally takes up one's time, thought, and energies, especially, one's regular business or employment; also, whatever one follows as the means of making a livelihood. Particular business, profession, trade, or calling which engages individual's time and efforts; employment in which one regularly engages or vocation of his life. (Black's Law Dictionary, p.973)

SECTION 2G. 02. Imposition of Tax – There is hereby imposed a tax on occupation on every person engage in the exercise of his profession, trade or calling, as specified, indicated, and enumerated in the Philippines Standard Occupational Code, which does not require any government board, licensure, bar and allied examination before the practice or application of an occupation of profession at the rate of ONE HUNDRED AND TWENTY PESOS (P120.00) annually or prior to the exercise thereof

SECTION 2G. 03. Administrative Provisions

- a. Every person legally authorized to practice his occupation in this municipality shall pay the occupational tax before the office of the Municipal Treasurer regardless of the practice of the same in several places.
- b. Any occupation who shall employ any person subject to the occupational tax imposed herein shall require the payment by the latter of the aforesaid tax before actual employment and annually thereafter.

SECTION 2G. 04. Accrual of the Tax on Occupation – The tax on occupation shall be paid annually on or before the thirty-first of January of any year and thereafter, at the Office of the Municipal Treasurer of this municipality. Any person first beginning to practice his occupation after the January must, however, pay the full tax before engaging therein. A line of occupation does not exempt even if conducted with some other occupation for which the tax has been paid.

SECTION 2G. 05. Exemption from the Payment of the Tax on Occupation – Those exclusively employed in the government service and those who are not employed or any manner not engaged in the practice of their respective occupation as defined herein, or shall have been exempted from the payment of the same pursuant to law, shall not be requires to pay the tax on occupation provided for in this Article.

SECTION 2G. 06. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both, in the discretion of the court. (Municipal Ordinance No. 13, Series of 1992, as amended)

CHAPTER III PERMIT AND REGULATORY FEES

ARTICLE A MAYOR'S PERMIT FEE ON BUSINESS

SECTION 3A. 01. Imposition of Fees – There shall be collected an annual fee at the rates provided hereunder for the issuance of a mayor's Permit to every person who shall conduct a business, trade or activity within this municipality.

The Mayor's Permit fee is payable for every separate or distinct establishment or place where the business, trade or activity is conducted. One line of business activity does not become exempt by being conducted with some other business or activity for which the foregoing permit fee has been paid.

1. On the following business activities:

- (1) On manufacturers, tanneries, jewelry shops, wholesalers, dealers, distributors retailers, exporters and importers, contractors (general/independent)

With gross receipts/sales during the Preceding Calendar Year in the amount of		Permit Fee Per Annum
Less than P 5,000.00		41.80
5,000.00 to less than	10,000.00	92.40
10,000.00 to less than	15,000.00	128.70
15,000.00 to less than	20,000.00	176.00
20,000.00 to less than	30,000.00	214.50
30,000.00 to less than	40,000.00	228.80
40,000.00 to less than	50,000.00	257.40
50,000.00 to less than	75,000.00	308.00
75,000.00 to less than	100,000.00	357.50
100,000.00 to less than	150,000.00	429.00
150,000.00 to less than	300,000.00	445.50
300,000.00 to less than	500,000.00	572.00
500,000.00 to less than	1,000,000.00	715.00
For every P 100,000.00 in excess of P 1,000,000.00		11.00

- (2) On cafes, cafeterias, ice cream and other refreshment parlors, soda fountain, carinderia, food caters, restaurants, fast food and other related establishments

With gross receipts/sales during the Preceding Calendar Year in the amount of		Permit Fee Per Annum
Less than P 2,000.00		27.50
2,000.00 to less than	5,000.00	38.50
5,000.00 to less than	10,000.00	55.00
10,000.00 to less than	15,000.00	82.50
15,000.00 to less than	20,000.00	110.00
20,000.00 to less than	30,000.00	137.50
30,000.00 to less than	40,000.00	165.00
40,000.00 to less than	50,000.00	198.00
For every P 1,000.00 or fraction thereof in excess of P 50,000.00		11.00
(3) On business rendering / offering services		165.00
(4) On hotels, motels, tavern and common inns		550.00
(5) Lessor and/or sub-lessor of real estate properties including privately-owned markets, supermarkets		550.00
(6) On rental of equipment, furniture, or bicycle, video-tape		165.00
(7) In case of newly started or newly transferred business		220.00
Where a newly started or newly transferred business shall engage in two or more business activities, the same shall pay the initial permit fee of		330.00

(8) On owners or operators of amusement places/devices

a. Night and day club	1,100.00
b. Night club or day club	880.00
c. Cocktail lounge or bars	330.00
d. Cabarets or dance halls	220.00
e. Skating rinks	220.00
f. Bath houses, swimming pools, and other similar places	550.00
g. Billiard and pool hall:	
For the first table	110.00
For additional table	55.00
h. Bowling alley	
Automatic	550.00
Non-automatic	330.00
i. Merry-go-rounds, roller-coasters, ferris wheel swing, shooting galleries, and other contrivances, circuses, carnivals, fun houses and the like:	
For the first ten (10) days	330.00
Per day thereafter	55.00
j. Theaters and cinematographs:	
1. Air-conditioned theater and cinematographs: with orchestra only with seating capacity of less than five hundred pesos (500) persons	220.00
With orchestra and balcony with seating capacity of less than (500) persons	330.00
With orchestra and balcony with seating capacity of more than 500 but less than 1,000 persons and above	440.00
With lodge, balcony and orchestra	550.00
2. Non-air conditioned theaters and cinematographs:	
Itinerant operators	55.00
With orchestra only with seating capacity of less than 500 persons	110.00
With orchestra and balcony with seating capacity of less than 500 persons	220.00
With orchestra and balcony with seating capacity of less than 500 persons but less than 1,000 persons	330.00
With seating capacity of 1,000 persons above	440.00
With lodge, balcony and orchestra	550.00

k. Owners or operators of theater of movie viewing halls wherein the public cannot go from one viewing hall to the other without paying admission fee, shall be considered as owner or operator of two or more separate theaters and shall pay the annual permit fee on the number of its viewing hall permitted in this Code	
l. Boxing stadium	220.00
m. Boxing contest per fight	165.00
n. Race tracks for conducting horse race	550.00
o. Pelota/Tennis court per court	330.00
p. Off-track or off-bottom betting station	Reserved
q. Amusement device, per device	55.00

2. On Financial Establishments:

a. Pawnshops	1,100.00
b. Money shops	1,650.00
c. Lending investors	1,650.00
d. Finance and investment companies:	
Principal office	3,300.00
For each branch office	2,200.00
e. Commercial banks:	3,300.00
Principal office	3,300.00
For each branch office	2,200.00
f. Savings banks:	
Principal office	2,200.00
For each branch office	1,100.00
g. Rural banks	1,100.00
h. Dealers in securities, including foreign exchange dealers	550.00
i. Insurance companies:	
Principal office	1,100.00
For each branch office	880.00

For the purpose of determining a principal of the above-mentioned business, the Articles of Incorporation, duly approved by the Securities and Exchange Commission (SEC) shall be the basis.

3. On boarding houses:	110.00
4. On lodging houses with accommodation for:	
a. Less than 15 lodgers	110.00
b. 15 to 34 lodgers	220.00
c. 35 or more lodgers	330.00

5. On real estate dealers:		
Less than 5 hectares		220.00
5 to 9 hectares		440.00
20 or more hectares		660.00
6. On golf link		
Mini golf link		220.00
7. On private cemeteries and memorial parks:		
Less than 2 hectares		1,100.00
2 to 5 hectares		3,300.00
More than 5 hectares		5,500.00
8. On the business of dealing in fermented liquors, distilled spirits and/or wines:		
a. Wholesale dealers in foreign liquors		550.00
b. Wholesale dealers in domestic liquors		150.00
c. Retail dealers in vino liquors		55.00
d. Retail dealers in foreign wine		150.00
e. Retail dealers in fermented liquors		55.00
f. Retail dealers in domestic liquors		55.00
g. Wholesale dealers in ferment liquors		110.00
h. Retail dealers in tuba, basi, tapuy		55.00
9. On tobacco dealer		
		55.00
10. On other activities:		
a. Promoters, sponsors, and talent scouts		55.00
b. For holding stage shows or fashion shows and the like		110.00
c. For the holding of benefit balls, shows, raffles, bingo games and the like (registration/permit)		110.00-330.00
d. For each "tienda" or store during fiestas and other occasions		44.00/day
e. Palay-buying stations		55.00
f. On Poultry Farms		Exempted
Less than 500 heads		
500 heads or more but less than 1,000		165.00
1,000 heads or more but less than 5,000		220.00
5,000 heads or more but less than 10,000		275.00
10,000 heads or more but less than 20,000		330.00
20,000 heads or more		385.00
g. On Piggery Farms or pens		Exempted
Less than 5 heads		
5 heads or more but less than 15		110.00
15 heads or more but less than 30		165.00
30 heads or more but less than 50		220.00
50 heads or more		385.00

Note: Weanling or piglets of less than 30 kilograms are excluded in the counting.

h. On Duck Raising Farms

Less than 50 heads	Exempted
50 heads or more but less than 500	82.50
500 heads or more but less than 1,000	110.00
1,000 heads or more but less than 2,000	165.00
2,000 heads or more	220.00

i. For maintaining an office, such as liaison office, administrative office, and/or similar offices, with an area as follows:

Less than 50 sq. m.	110.00
50 sq. m. or more but less than 200 sq. m.	220.00
200 sq. m. or more but less than 500 sq. m.	330.00
500 sq. m. or above	550.00

11. For operating a private warehouse or bodega of wholesalers/retailers, importers or exporters except those whose business is duly licensed by this municipality, with an area as follows:

Less than 50 sq. m.	110.00
50 sq. m. or more but less than 100 sq. m.	220.00
100sq. m. or more but less than 200 sq. m.	330.00
200sq. m. or more but less than 300 sq. m.	440.00
300sq. m. or more but less than 400 sq. m.	550.00
400 sq. m. or above	660.00

12. On principal office of professionals who are not subject to the contractor's tax of the National Internal Revenue Code, regardless of the area

55.00

13. On the other occupations or calling subject to periodic inspections, surveillance and/or regulations by the Municipal Mayor:

Auctioneer	Butcher	Criminologist
Barber	Club/Floor Manager	Electrician
Bartender	Cochero	Fortune Teller
Beautician	Cook or Chef	Hair Stylist
Hilot	Manicurist	Photographer
Hospital Attendant	Masseur/Attendant	Driver
Itinerant	Waiter/Waitress	Mechanic
Butcher and Other allied occupations or callings		110.00

One business, occupation or calling does not become exempt by being conducted with some other business, occupation or calling for which the permit fee has been paid.

14. Cold Storage	220.00
15. Refrigeration Cases	55.00
16. Lumberyards	550.00

17. Car exchange on consignment basis	330.00
18. Storage and sale of flammable or explosives	220.00
19. Insurance Agency	220.00
20. Dog and Cat Hospital/Clinic	220.00
21. Real Estate Subdivision Developers:	
Less than 5 hectares	550.00
5 to 9 hectares	1,100.00
20 or more hectares	1,650.00
22. Travel Agency	220.00
23. Tourist Agency	220.00
24. Dancing schools/slimmer's/aerobics/fitness center, judo and karate schools/driving schools, EDP, and related establishments	220.00
25. Private Detective/Security Agency:	
a. Principal Office	330.00
b. For every locality where security guards are posted	55.00
26. Tricycle owner/operator	110.00
27. Nursery, vocational and other schools not regulated by DECS	220.00
28. On other business not specified in the preceding paragraphs	220.00
29. On Special Mayor's Permit – Religious, civic and social organizations, club, fraternities, etc., holding bingo social benefit dances, shows, programs, exhibitions, contest, etc., the proceeds of which harden or benefit, welfare organizations, may be issued a Special Mayor's Permit free of charge, provided that said religious, social and civic organizations, clubs, fraternities, etc., shall not in any manner violate any existing ordinances, rules and regulations especially regarding traffic and pedestrian hazards and provided further, that a permit be received/secured first from the DSWD authorizing them to hold such projects	

SECTION 3A. 02. Exemption

1. Activities the beneficiary of which is exempt from payment of the tax fees;
2. The manufacture and/or exportation of product duly registered under R.A. 6938 otherwise known as the "Cooperative Code of the Philippines" shall be exempt from the fee.
3. However, before any person dealing in products registered with R.A. 6938 can claim exemption, he must send proof before the Office of the Municipal Mayor that the business is duly registered with R.A. 6938

SECTION 3A. 03. Time of Payment – The fee imposed in the preceding Section shall be paid to the Municipal Treasurer upon application for a Mayor's Permit before any business activity can be lawfully began or pursued or within twenty (20) days of January of each year in case of renewal thereof.

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

SECTION 3A .04.Surcharge for Late Payment – Failure to pay the prescribed in this Article within the time required shall subject the tax payer to a surcharge of twenty-five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as tax due.

SECTION 3A. 05. Application for Mayor's Permit: False Statements – A written application for a permit to operate the business or engage in an activity shall be filed with the Office of the Municipal Mayor in four (4) copies. The application form shall set forth the name and address of the applicant, the description or form of business, the place where the business shall be conducted and such other pertinent information or data as maybe required.

a. For a Newly Started Business

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

b. For Renewal of Existing Business Permits

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

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

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

A Mayor's Permit shall be refused to any person: (1) whose business establishment or undertaking does not conform with zoning regulations and safety, health and other requirements of the municipality; (2) who has an unsettled tax obligations, debt or other liability with the municipal government; and (3) who is disqualified under any provisions of law or ordinance to establish, or operate the business for which a permit is being applied.

SECTION 3A. 06. Issuance of Permit: Its Content – Upon approval of the application for a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit Fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt evidencing the payment of the Mayor's permit fee and the business tax issued by the Municipal Treasurer and upon compliance of such other requirements as may be needed for its issuance.

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

The Municipal Mayor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of twenty pesos (P20.00).

SECTION 3A. 07. Posting of Permit – Every permittee shall keep the permit conspicuously posted at all times in his place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer, or any of their authorized representatives.

SECTION 3A. 08. 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 (31st) day of December following the date of issuance thereof unless revoked or surrendered earlier.

The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

SECTION 3A. 09. Revocation of Permit – When a person doing business in this municipality violates any provision of this Code; refuses his privilege to do business to the injury of public morals or peace; or when a place where such business is establish is being conducted in a disorderly or unlawful manner; is a nuisance or is permitted to be used as a resort for disorderly conduct, the Municipal Mayor, after investigation, may revoke the permit, such revocation shall forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the court for violation of any provision of this Code or any ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked until resolved by the Sangguniang Bayan.

SECTION 3A. 10. Other Requirements – The issuance of Mayor's Permit shall not exempt the license from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code.

SECTION 3A. 11. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE B

FEES FOR THE SEALING AND LICENSING OF WEIGHTS AND MEASURES

SECTION 3B. 01. Imposition of Fees- Every person shall before using instruments of weights and measures in this municipality shall first have them sealed and licensed annually and pay before the Municipal Treasurer the following fees:

- | | |
|--|-------|
| (a) For sealing linear metric measure: | |
| Not over one (1) meter | 11.00 |
| Over 1 meter | 22.00 |
| (b) For sealing metric measure of capacity: (per dispensing machine) | |
| Not over ten (10) liters | 11.00 |
| Over 10 liters | 22.00 |
| <i>and additional P500.00 for service fee</i> | |
| (c) For sealing metric instruments of weight with a capacity of: | |
| 30 kilograms or less | 22.00 |
| Over 30 but not more than 300 kilograms | 33.00 |
| Over 300 but not more than 3,000 kilograms | 55.00 |
| Over 3,000 kilograms | 66.00 |
| (d) For any apothecary balance or other balance of precision, the fee shall be doubled. | |
| With each scale or balance, a complete set of weights for use therewith shall be sealed free of charge. For each extra weight, the charge shall be | 5.50 |

SECTION 3B. 02. Exemption– All instruments of weights and measures used in government work or maintained for public use by the national government, provincial, city or municipal government shall be tested and sealed free of charge.

SECTION 3B.03. Time of Payment – The fees levied in this Article shall be paid to the Municipal Treasurer when the weights or measures are sealed, before their use and thereafter, on or before the anniversary date.

SECTION 3B. 04. Surcharge for Late Payment – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the fee due, such surcharge to be paid at the same time and in the manner as the tax due.

SECTION 3B. 05. Place of Payment – The fees herein levied shall be paid in this municipality by persons conducting their business therein. A peddler or itinerant vendor, who uses only one instrument of weight or measure, shall pay the fees in this municipality where he maintains his residence.

SECTION 3B.06. Form and Duration of License for the Use of Weights and Measures – The official receipt of the fee issued for the sealing of a weight or measure shall serve a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and, together with the weight and measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

SECTION 3B. 07. Secondary Standards Preserved by the Municipal Treasurer: Comparison Thereof with the Fundamental Standards – The Municipal Treasurer shall keep full sets of secondary standards in his office for use in the testing of weights and measures. These secondary standards shall be compared with the fundamental standards in the Department of Science and Technology at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or sale and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair utility of the instrument, it shall be destroyed at the Department of Science and Technology.

SECTION 3B. 08. Destruction of Defective Instruments of Weights and Measures – Any defective instrument of weight and measure shall be destroyed by the Municipal Treasurer or his authorized deputies if its defects are such that it cannot be readily and accurately repaired.

SECTION 3B. 09. Inspection of Weights and Measures – The Municipal Treasurer or his authorized representative shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by his authorized representative they shall report on the condition of the instruments in the territory assigned to them. It shall be their duty to secure evidence of infringements of the law or fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidences gathered by them shall be presented forthwith to the Municipal Treasurer and to the proper prosecuting officer.

SECTION 3B. 10. Dealers Permit to Keep Unsealed Weights and Measures – Upon obtaining written permission from the Municipal Treasurer, any dealer may keep unsealed instruments of weights and measures in stock, for sale until sold or used.

SECTION 3B. 11. Fraudulent Practices Relative to Weights and Measures – Any person other than the Municipal Treasurer or his authorized representative who places an official tag or seal upon any instrument of weight or measure, or attaches it thereto; or who

fraudulently imitates any mark, stamp, brand, or tag or other characteristic sign used to indicate that a weight or measure has been officially sealed; or who alters in any way the certificate or license given by the Municipal Treasurer or his duly authorized representative as an acknowledgment that the weight and measure mentioned there in have been duly sealed; or who makes or knowingly seals or uses any false or counterfeit stamp, tag, certificate or license which is an imitation of or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any stamp, tag, certificate or license used or issued; or who has in his position any such false counterfeit, restored or altered stamp, tag, certificate or license for the purpose of reusing the same in the payment of fees or charges imposed in this Article; or who procures the commission of any such offense by another, shall for each offense be fined not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

SECTION 3B. 12. Unlawful Possession or Use of Instrument not Sealed Before Using and Unsealed Within Twelve Months from the Last Sealing – Any person making the practice of buying or selling goods by weights and measures, or of furnishing services the value of which is estimated by weights and measures, who has in possession without permit any unsealed scale, balance weights and measures, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, the license of which has expired and has not been renewed in due time, 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 by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court, but if such scale, balance, weights and measures used has been officially sealed at some previous time and both seal and tag officially fixed thereto remain in tack and in the same position and condition in which they were by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures the sealed and the owner possessor or user of the same shall be subject to no penalty except a surcharge equal to five (5) times the regular fee fixed by law for the sealing of an instrument of its class, the surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

SECTION 3B. 13. Alteration of Fraudulent Used of Instruments of Weights and Measures – Any person who with fraudulent intent alters any scale or balance, weight or measure, whether sealed or not shall be punished by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

Any person who fraudulently gives short weights and measures in the making of sale, or who fraudulently takes excessive weights and measures in the making purchase, or who, assuming to determine truly the weights and measures, fraudulently misrepresents the weights and measures therefore 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 by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

SECTION 3B. 14. Compromise Power – The Municipal Treasurer is hereby authorized to settle an offense which does not involve the commission of fraud before a case therefore is filed in court upon payment of a compromise penalty in the amount of TWO HUNDRED PESOS (P200.00).

SECTION 3B. 15. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE C

LARGE CATTLE REGISTRATION AND TRANSFER FEES

SECTION 3C.01. Definition – For purposes of this Article "large cattle" includes a two (2) year old horse, mule, ass, carabao, cow, or other domesticated members of the bovine family.

SECTION 3C.02. Imposition of fees– The owner of large cattle is required to register his ownership thereof with the Municipal treasurer for which certificate of ownership shall be issued to the owner upon payment of a registration and branding fees of ONE HUNDRED TEN PESOS (P110.00) per head.

If the large cattle is sold or its ownership is transferred to another person, the sale or transfer shall likewise be registered with the municipal treasurer for which a certificate of transfer shall be issued to the purchaser upon payment of a transfer certificate fee in the amount of SIXTY PESOS (P 60.00) per head.

SECTION 3C.03. Time of Payment – The fees shall be paid to the Municipal Treasurer upon registration or transfer of ownership of large cattle.

SECTION 3C.04. Surcharge For Late Payment – Failure to pay the tax prescribes in this article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time in the same manner as the tax due.

SECTION 3C.05. Administrative Provisions

- a. Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- b. The ownership of large cattle, or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All large cattle presented to the Municipal Treasurer shall be recorded in a registry book showing the name and residence of the owner; the consideration or purchase price of the animal in cases of sale transfer; and the class, age, sex, brand and other identifying marks of the large cattle. These data shall also be stated in the certificate of ownership issued to the owner thereof.
- c. If the large cattle is sold or the ownership is transferred to another person, the names and residences of the vendor or transferee and/or the vendee or transferee, and the reference by number to the original certificate of ownership with the name of the local unit that issued it shall likewise be indicated in the transfer certificate of ownership. No entry 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 show title to the owner.

SECTION 3C. 06. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

SECTION 3C. 07. Applicability Clause – All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances, rules and regulations.

ARTICLE D

REGISTRATION FEES ON FISHING BOATS, PEDICAB, BICYCLE AND CARETELA OR CALESA, THREE WHEELS "KULIGLIG"

SECTION 3D. 01. Imposition of Fees – There shall be collected an annual registration fee from the owners of the following means of transportation operated within this municipality:

1. For each fishing boat of three (3) gross tons or less:
 - a. Motorized with engine of:

10 horsepower or less	110.00
more than 10 horsepower	165.00
 - b. For each Pedicab: 55.00
 - c. For each calesa or caretela Reserved
 - d. For each bicycle
Registration 49.50
 - e. Three-wheeled vehicles "Kuliglig" 220.00

SECTION 3D. 02. Time and Manner of Payment - The fees imposed herein shall be due on the first day of January, payable to the Municipal Treasurer within the first twenty (20) days of January of every year.

For each fishing boats or motor boat, tricycle, bicycle and caretela or calesa which is newly acquired after the first twenty (20) days of January, the corresponding fees shall be paid within the first twenty (20) days following their respective acquisition.

SECTION 3D. 03. Surcharge for Late Payment – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3D. 04. Administrative Provisions

1. A metal plate/sticker with the corresponding registry number shall be provided by the Municipal Treasurer for every tricycle, bicycle, and calesa or caretela at costs to the owner thereof.
2. The Municipal Treasurer shall keep a register of all fishing boats or motorboats, tricycles, bicycles, caretelas, or calesas which shall include the following information.

- (a) The name and address of the owner;
- (b) For tricycle and bicycles:
Make and brand; and
Number of metal plate/sticker

SECTION 3D. 05. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESO (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one month but not more than six (6) months, or both in the discretion of the court.

ARTICLE E POUNDAGE FEES

SECTION 3E. 01. Definitions – As used in this Article:

1. **Astray animal** – refers to an animal which is set loose or not under the complete control of its owner, or one in-charge or in the possession thereof, or found in streets and public or private places whether fettered or not.
2. **Streets and Public Places** – include national, city or barangay streets, parks, plazas, and such other places open to the public.
3. **Private Places** – refers to privately-owned street yards, rice fields or farm lands, and lots owned by an individual other than the owner of the animal.

SECTION 3E. 02. Imposition of Fees – There shall be collected the following poundage fees for each day or fraction thereof from the owner of the astray animal:

(a) Large Cattle	550.00
(b) Goats, Pig and the like	275.00
(c) Dogs and others	220.00

SECTION 3E. 03. Time of Payment – The poundage fee shall be paid to the Municipal Treasurer before the release of the animal to its owner.

SECTION 3E. 04. Administrative Provisions

- a. The Chief of Police or his representative shall apprehend and impound any astray animal which shall be recorded in a book for this purpose.
- b. The Municipal Treasurer shall cause a notice to be posted at the main door of the Municipal Hall for five (5) consecutive days, starting the day after the animal is impounded, within which the owner is required to claim and establish ownership thereof.
- c. If no person shall claim ownership of the animal after the expiration of twenty (20) days from its impounding, it shall be sold at public auction pursuant to the following procedures:
 1. The Municipal Treasurer shall post a notice for fifteen (15) days in two places including the main door of the Municipal Hall and the Public Markets. The animal shall be sold to the highest bidder within five (5) days after the auction sale. The Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

The owner may stop the sale by paying at any time before or during the auction sale, the poundage fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise the sale shall proceed.

2. The proceeds of the sale shall be applied to satisfy the cost of impounding advertisement, and conduct sale. The residue over these costs shall accrue to the general fund of this municipality.
3. In case the impounded animal is not disposed of within thirty (30) days from the date of notice of the public auction, the same shall be considered sold to the municipal government for the amount equivalent to the poundage fees due.

SECTION 3E. 05. Penalty – The owners whose animals are caught astray and inflicting damages to plants and properties shall be punished Sec. 3E. 02.

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

ARTICLE F PERMIT FEE ON PARADES

SECTION 3F. 01. Imposition of Fees – There shall be collected a permit fee of TWO HUNDRED TWENTY PESOS (P220.00) per day on every circus or menagerie parade or other parades using banners, floats or musical instruments in this municipality.

SECTION 3F. 02. Exemption – Civic and military parades and religious processions shall be exempted from the payment of the permit fee imposed herein.

SECTION 3F. 03. Time of Payment – The fee imposed herein shall be paid to the Municipal Treasurer upon application for a permit before the Municipal Mayor.

SECTION 3F. 04. Administrative Provisions – Any person who shall hold a parade within this municipality shall first obtain a permit from the Municipal Mayor before undertaking the activity. For the purpose, a written application in the prescribed form shall set forth the name and address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information or data as may be required.

SECTION 3F. 05. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month than six (6) months, or both in the discretion of the court.

ARTICLE G PERMIT FEE ON FILM-MAKING

SECTION 3G. 01. Imposition of Fees – There shall be collected a permit fee of FIVE HUNDRED FIFTY PESOS (P550.00) per day from any person who shall engage in location-filming within the territorial jurisdiction of this municipality.

SECTION 3G. 02. Time of Payment – The fee imposed herein shall be paid to the Municipal Treasurer upon application for the required Mayor's Permit before location filming commence.

SECTION 3G. 03. Surcharge for Late Payment – Failure to pay the permit fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the aforesaid fee, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3G. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE H

PERMIT FEE ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT

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

Tractors	165.00
Bulldozers	165.00
Forklifts	110.00
Graders	110.00
Other agricultural machinery or heavy equipment not enumerated above (Three-Wheels "Kuliglig")	110.00

SECTION 3H.02. Time and Manner of Payment – The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's Permit.

SECTION 3H. 03. Administrative Provision – The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and the brand of the heavy equipment and agricultural machinery and the name and address of the owner. Three-wheels ("Kuliglig") permit shall be limited for the use of specified barangay roads and municipal roads.

SECTION 3H. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

SECTION 3G. 02. Time of Payment – The fee imposed herein shall be paid to the Municipal Treasurer upon application for the required Mayor's Permit before location filming commence.

SECTION 3G. 03. Surcharge for Late Payment – Failure to pay the permit fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the aforesaid fee, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3G. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

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Tractors	165.00
Bulldozers	165.00
Forklifts	110.00
Graders	110.00
Other agricultural machinery or heavy equipment not enumerated above (Three-Wheels "Kuliglig")	110.00

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SECTION 3H. 03. Administrative Provision – The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and the brand of the heavy equipment and agricultural machinery and the name and address of the owner. Three-wheels ("Kuliglig") permit shall be limited for the use of specified barangay roads and municipal roads.

SECTION 3H. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE I

FRANCHISES AND OTHER FEES ON TRICYCLE OPERATION

SECTION 3I. 01. Definitions – As used in this Article:

1. **Tricycle-for-Hire** – is a vehicle composed of motorcycle fitted with a single-wheel side car or a motorcycle with two wheel-cab operated to render transport services to the general public for a fee.
2. **Motorized Tricycle Operator's Permit (MTOP)** – is a document granting franchise or license to a person, natural or judicial, which allows him to operate a tricycle-for-hire over specified zones.
3. **Zone** – is a contiguous land area or block, a subdivision or a barangay where tricycles-for-hire may operate without a fixed origin or destination.

SECTION 3I. 02. Imposition of Fees – There shall be collected an annual franchise fee for the operation of tricycles-for-hire as follows:

(a) Filing Fee	33.00
(b) Annual MTOP Fee	220.00
(c) Fare Adjustment Fee for Fare Increase	22.00
(d) Filing Fee for Amendment of MTOP	33.00
(e) Confirmation as Grantee of MTOP	22.00
(f) Stickers	33.00

SECTION 3I. 03. Time of Payment

- a. The franchise fee shall be paid to the Municipal Treasurer upon application or renewal of the franchise,
- b. The filing fee shall be upon application for an MTOP based on the number of units.
- c. Fare adjustment fee for fare increase shall be paid upon approval of fare increases which shall be collected together with the annual franchise fee.
- d. Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of unit or transfer of MTOP.
- a. The Sangguniang Bayan of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel and MTOP and prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of services in coordination with the barangay; fix impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire and establish or prescribe the conditions and qualifications of the service.

Only Filipino citizen, partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by this municipality unless the applicant is in actual possession of units with valid registration papers from the Land Transportation Office (LTO) and a member of an accredited tricycle association.

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

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

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

The official fare to be initially adopted shall be a minimum fee of P8.00 plus P1.00 per kilometer in excess of 1 kilometer distance.

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

The MTOP to be granted by this municipality to tricycle operators shall be limited to 3,000 units such operators shall be a members of an accredited tricycle association.

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

SECTION 3I. 04. Penalty –

1. Any violation of the provision of this Article shall be penalized by a fine not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment for a period of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.
2. Per Municipal Ordinance No. 02 Series of 1997, Sec. 37 (i), Art. 5, as amended, the following penalties shall be imposed to tricycle drivers and owner/operator for falsifying or unlawful rearranging or changing tricycle sticker number/s:

(a) First Offense (fine)	550.00
Permit Fee (For reuse of altered sticker)	220.00
(b) Second Offense (fine)	1,100.00

- (c) Upon receipt of Citation Ticket the owner/operator of tricycles shall be given 72 hours to pay the fine imposed
- (d) All tricycles found violating provisions of this Article shall be impounded and released only upon payment of due fines for the violation cited

ARTICLE J

PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/LICENSES AND COCKPIT PERSONNEL

SECTION 3J. 01. Definitions – As used in this Article:

1. **Cockpit** – includes any place, compound, building or any portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
2. **Bet Taker or Promoter** - is a individual who, alone or with another, initiates a cockfight, or calls and takes care of bets from owners or both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes winning bets to the winners after deducting a certain commission, or both.
3. **Gaffer (Mananarl)** – is a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
4. **Referee (Sentenciador)** – refers to a person who watches and oversees the proper gaffing of fighting cocks, determines the physical condition of fighting cocks where cockfighting is in progress, the injuries sustained by the cocks and their capacity to continue fighting and decides and makes known his decision by word or gesture the result of the cockfight by announcing the winner or of declaring a tie in a contest game.

SECTION 3J. 02. Imposition of Fees – There shall be collected the following fees from cockpit operators/owners/licensee.

As Ammended (Kapasiyahan Blg. 165-T'07/ Kautusang Bayan Blg. 19-T'07)

(a) On cockpit operators/owners/license

(1) Application/filing fee	500.00/ year
(2) Annual cockpit fee	10,000.00/year
(3) Annual Inspection Fee (new and renewal)	500.00/year

(b) On cockpit personnel

(1) Promoters/host/managers	550.00
(2) Pit Manager	550.00
(3) Referees (Sentenciador)	350.00
(4) Cashier	350.00
(5) Bet Manager (Maciador/Kasador)	300.00
(6) Derby (Matchmaker)	350.00
(7) Bet Taker (Kristo)	150.00
(8) Others	200.00

(c) Derby Fees

1. two-cock derby	1,000.00
2. three-cock derby	1,500.00
3. four-cock derby	2,000.00
4. five-cock derby or more	2,500.00

(d) Ulutan Fees

1. one-cock ulutan	1,000.00
2. two-cock ulutan	2,000.00

(d) Pagtasa sa Pusta

1. Karaniwang Sabong	30.00 bawat sultada
2. Derby	100.00 bawat sultada
3. Paglipat ng Petsa ng pa-derby	200.00
4. Paghahain ng reklamo	200.00

SECTION 3J. 03. Time of Payment

- a. The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits. The cockpit registration fee is also payable upon application for a permit and within the first twenty (20) days of January of each year in case of renewal thereof.
- b. The permit fee on cockpit personnel shall be paid to the Municipal Treasurer before said personnel participate in a cockfight. Thereafter, the fees shall be paid annually upon renewal of the registration during the birth month of the concerned personnel.

SECTION 3J. 04. Surcharge for Late Payment – Failure to pay the permit fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) of the original amount of the fee due, such surcharge to be paid at the same time and in the manner as the tax due.

SECTION 3J. 05. Administrative Provisions

- a. **Ownership, Operation and Management of Cockpit** – Only Filipino citizens not otherwise prohibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- b. **Establishment of Cockpit** – The Sangguniang Bayan shall determine the number of cockpits which shall be allowed to operate in this municipality.
- c. **Cockpit Size and Construction** – Cockpit shall be constructed and operated within the appropriate areas as prescribed in the zoning ordinance. In the absence of such ordinance, the Municipal Mayor shall see to it that no cockpits shall be constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence which do not conform with this requirement are required to comply with these provisions within the period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws, and practices.

Only duly registered promoters, referees, cashiers, bet managers, matchmakers, pit managers, bet takers, or gaffers shall take part in all kinds of cockfights held in this municipality. No owner or operator of a cockpit shall employ or allow to participate in a cockpit any of the aforementioned personnel unless he has registered and paid the fee herein required.

- d. Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

SECTION 3J. 06. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE K PERMIT FEE FOR COCKFIGHTING

SECTION 3K. 01. Definitions – As used in this Article

1. **Cockfighting** – refers to the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on their side are laid. Cockfighting may also be formed as "cockfighting derby, pintakasi or tupada," or its equivalent in different Philippine localities.
2. **International Derby** – refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.
3. **Local Derby** – is an invitational cockfight participated in by game cockers or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

SECTION 3K. 02. Imposition of Fees – There shall be collected the following fees for cockfighting:

(a) Special Cockfights (pintakasi)	550.00
(b) Two-Cock Derby	550.00
(c) Three-Cock Derby	825.00
(d) Four-Cock Derby	1,100.00
(e) More than Four-Cock Derby add per cock increase	1,100.00
(f) Assessment Bets	
1. Regular & Special Cockfights "Pintakasi"	
per cockfight	11.00
2. In derbies winning bet per fight	110.00

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

SECTION 3K. 04. Time of Payment – The fees herein imposed shall be payable to the Municipal Treasurer before special cockfights and derbies can be lawfully held. Assessment of bets from these special cockfights and derbies shall be remitted to the Municipal Treasurer seven (7) days after the cockfights are held.

SECTION 3K. 05. Surcharge of Late Payment – Failure to pay the permit fee within the prescribed period set forth in this Article shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the aforesaid fee, such surcharge to be paid at the same time and in the manner as the tax due.

SECTION 3K. 06. Administrative Provisions

- a. **Holding of cockfights** – Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal agricultural, commercial or industrial fairs, carnival or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfights on the occasion of such a fair, carnival or exposition shall be allowed within the month of a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (Bonifacio Day), August 26 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such elections or referendum.
- b. **Cockfighting for Entertainment of tourists or for Charitable Purposes** – Subject to the preceding sub-section hereof, the holding of cockfighting may also be allowed for entertainment of foreign dignitaries or for tourists, or for returning Filipinos commonly known as "Building", or for the support of the national fund raising campaign for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, for licensed cockpits or playgrounds or parks. The privilege shall be extended for only one time, for a period not exceeding three (3) days within a year.
- c. **Cockfighting Officials** – Gaffers, referees or bet takers or promoters shall not act as such in any cockfight in this municipality without first securing a license renewable every year on their birth month from this municipality where such cockfighting is held. Only gaffers, referees, bet takers or promoters licensed by this municipality shall officiate in all kinds of cockfighting authorized herein.

SECTION 3K. 07. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE L
BUILDING PERMIT AND RELATED FEES

SECTION 3L. 01. Assessments and Collection Fees – Pursuant to Section 203 of the National Building Code (PD 1098) the Building Official is hereby authorized to collect fees and charges for services rendered in connection with the processing and issuance of the following building permits and the performance of other regulatory functions:

SECTION 3L. 02. Kinds of Permits:

- a. Zoning and Land use verification
- b. Establishment of Line and Grade
- c. Excavation and ground preparation permit

- d. Building permit, for the construction, erection, addition, alteration, conversion, repair, moving or demolition of residential, commercial, industrial, institutional, recreational, agricultural, ancillary, temporary and other buildings/structures.
- e. Demolition Permit
- f. Moving Permit
- g. Sanitary/plumbing, for the installation, alteration or repair of sanitary, plumbing, water supply and drainage system.
- h. Electrical Permit, for the installation, alteration or repair of any electrical system.
- i. Temporary Service Connection Permit
- *j. Pole/Attachment Location Plant Permit
- k. Mechanical Permit, for the installation, alteration or repairs of elevators, lifts, escalators, dumbwaiters, conveyors, boilers, pumps, fans and blowers, pressure vessels, furnaces, steam or pneumatically activated machinery or heat producing apparatus, air conditioning or refrigerating equipment or plant, including piping and gas and fuel supply systems, etc.
- l. Fencing Permit, for construction of fences up to 1.80 meters in height and made of materials other than those mentioned in Section 14.1 of this Rule.
- m. Sidewalk Construction Permit
- n. Temporary Sidewalk Enclosure and Occupancy Permit
- o. Scaffolding Permit, for the erection of scaffoldings on public areas
- p. Certificate of Use occupancy, for full or partial, permanent or temporary or occupancy and any change of use or occupancy.
- q. Annual Inspection of buildings/structures and their sanitary/plumbing electrical and mechanical installations, machinery and equipment
- r. Sign Permit, for the erection, installation, repair, alteration or removal of signs, as enumerated in Rule V.
- s. Communication/Electronics Permit

SECTION 3L. 03. Assessment of Building Permit Fees shall be based on the following:

- a. Type of Occupancy of or Use of Building
- b. Cost of Construction
- c. Floor Area
- d. Height

*** Cost of Construction is the cost per square meter of floor area of building, based on classification, as shown in Section 4 of this rule

SECTION 3L.04. For the purpose of fixing the amount of fees based on the use or occupancy of building/structure, the group occupancy classification of buildings enumerated in Section 401 of the National Building Code (PD 1096) shall be of reference:

Occupancy groups are classified into Five Categories, namely:

- a. **CATEGORY I** - Residential – This shall comprise Group A and partly Group B buildings
- b. **CATEGORY II** - Commercial and Industrial I – This shall comprise partly Group B,C,E,F,G,H and I buildings.

- c. **CATEGORY III** - Social, Educational and Institutional – This shall comprise partly Groups C, D, E and H buildings
- d. **CATEGORY IV** - Agriculture – This shall comprise partly Group J buildings
- e. **CATEGORY V** - Ancillary – This shall comprise partly Group J buildings

CLASSIFICATION

CATEGORY	GROUP	USE OR OCCUPANCY
Residential I Residential buildings for the exclusive use of the owners or non-leasing occupants	A	a. Indigenous family dwelling units. b. Single detached dwelling units c. Duplexes, d. School or company staff housing units e. Churches rectories.
Commercial II	A	a. Multiple dwelling units or high residential condominiums or tenement houses which are directly owned by/sold to the occupants b. School and camp monitories (on campus) c. Contents and Monasteries d. Army barracks
	B	a. Leased out single detached dwelling units, cottages with more than one independent sleeping units and duplexes. b. Boarding and lodging houses. c. Accessories, tenement houses and row houses. d. Apartment houses and apartles. e. Hotels, motels, inns, pension houses. f. Private or "off campus"
	C	a. Amusement halls and parlors b. Billiard halls, pool rooms, bowling alleys. c. Health Studios, reducing salons d. Massage and sauna parlors e. Dancing schools, disco pads, dance halls f. Gymnasia and pelota courts
	E-1	a. Gasoline filling and service stations b. Commercial garages and parking buildings, display garages for cars, tractors etc. i. Piers and Wharves

CATEGORY	GROUP	USE OR OCCUPANCY
		c. Boat storage structures where no work is done except exchange of parts and maintenance requiring no open flame, welding or the use of highly flammable liquids. d. Bus depots and terminals e. Transportation offices f. Car barns for street cars and buses. g. Port and harbor facilities landings, pier sheds, ferry landing stations h. Airport terminal buildings heliports q. Factories and workshops using non-highly flammable or noncombustible materials r. Bakeries, pastry, shop, bakeshops
	E-3	a. Aircraft hangers b. Open parking garages where no repair work is done except exchange parts and maintenance requiring no open flame, welding or the use of highly flammable liquids
	H-1	Assembly buildings with stage and having an occupant load of less than 1,000 in the building: a. Theaters and auditoriums b. Concerts hall and opera houses c. Convention halls d. Theater-restaurants e. Little theater, audio-visual rooms
	H-2	Assembly buildings without stage and having an occupant load of 300 or more: a. Dance hall, cabarets, ballrooms b. Skating rinks c. Cockfighting arenas
	H-3	Assembly buildings without stage and having an occupant load of less than 300: a. Dance hall, cabarets, ballrooms b. Skating rinks
	H-4	a. Sports stadium b. Reviewing stands c. Covered amusements parks d. Boxing arenas, Jai-alai stadium e. Race tracks and hippodromes

CATEGORY	GROUP	USE OR OCCUPANCY
	I	Assembly buildings without stage and having an occupant load of 1,000 or more: a. Coliseums and sports complex b. Theaters and convention halls c. Concert halls and opera houses
Residential		a. Ice plant and cold storage plants b. Power plants (thermal hydro-electric) c. Pumping plants (water supply, storm drainage, sewerage and irrigation) d. Dairies and creameries e. Factories and workshops using incombustible or non-explosive materials f. Rice mills, sugar centrals g. Breweries, bottling plants canneries and tanneries
	G-1	Storage and handling of hazardous and highly flammable materials: a. Storage tanks, buildings for storing gasoline, acetylene, LPG, calcium carbide, oxygen, hydrogen, etc. b. Armories, and arsenals munitions factories c. Match factories d. Fireworks factories e. Plastic resins plants (monomer and polymer) f. Plastic compounding plants g. Plastic processing plants h. Factories for highly flammable chemicals i. Acetylene, oxygen generating plants j. Cooking oil and soap processing plants
	G-2	Storage and handling of flammable plants: a. Dry cleaning plants using flammable liquids b. Paint stores with bulk handling c. Paint shop and spray printing rooms d. Sign and bill board painting shop
	G-3	a. Wood working establishment, lumbe and timberyards b. Planning mills and saw mills veneer plants c. Wood drying kilns d. Pulp, paper and paper board factories e. Wood and cardboard box factories f. Textile and fiber spinning mills g. Garments and undergarments factories

CATEGORY	GROUP	USE OR OCCUPANCY
		h. Factories where loose combustible fibers or dirt are manufactured, processed or generated i. Warehouse where highly combustible materials are stored j. Grains and cement silos
	G-4	a. Repair garages and shops b. Shipyards, slip ways and dry docks c. Factories for engines and turbines and attached testing facilities
	G-5	a. Aircraft repair hangers b. Manufacture and assembly plants, repair and testing shop for aircraft engines and parts
Educational, Social and Institutional III	C	a. Educational Institutions (Schools, colleges, universities, vocational schools, seminaries and novitiates), including school auditoriums, gymnasium, reviewing stands, little theaters and concert halls b. Libraries, museums, exhibition halls and art galleries c. Civic centers d. Clubhouses, lodges e. Community centers f. Golf club buildings
	D-1	a. Mental hospitals, mental sanitary, mental asylum b. Jail, prisons, reformatories and correctional institutions c. Rehabilitation centers d. Leprosaria e. Quarantine stations
	D-2	a. Nursery schools, nurseries and children's hospitals for full time care of children below kindergarten age b. Hospitals, sanitarium, nursing homes with non-ambulatory patients c. Home for the aged
	D-3	a. Nursing home for ambulatory patients b. Kindergarten schools, home for the children of kindergarten age or over c. Orphanages

CATEGORY	GROUP	USE OR OCCUPANCY
	E-2	a. Police and fire stations b. Guard houses
	H	Churches, mosques, temples, shrines, chapels, and similar places of worship
Agricultural IV	J-1	Agricultural buildings and sheds, including barns, poultry houses, piggeries, hatcheries, stables, cow sheds, also greenhouses, granaries and other structures for the storage of agricultural products
Ancillary V	J-1	Private garage, carports
		a. Fences over 1.80 meters high, separate fire walls b. Steel and concrete tanks c. Towers and silos, smoke stacks and chimneys d. Swimming pools, including shower and locker rooms e. Stages, flat forms and similar structures f. Pelota courts g. Aviaries and aquariums, zoo structures

SECTION 3L. 05. Regardless of the type of constructions, the cost of construction of any building for the purpose of assessing the corresponding permit fees and certificate of occupancy is hereby fixed as follows:

Cost/Square Meter		
Category I, II, III	Category IV	Category V
1,100.00	220.00	550.00
1,100.00	220.00	550.00
660.00	132.00	330.00

SECTION 3L. 06. No fees shall be charged on the following applications:

- Construction/addition/renovation/alteration of traditional indigenous family dwelling units as defined under Section 209 of the Code.
- Construction/addition/renovation/alteration of public buildings. For purposes of this Rule the term "PUBLIC BUILDING OR STRUCTURE" refers to any building owned, occupied and operated by regular and/or specialized agencies or offices performing purely government functions.
- Construction/addition/renovation/alteration introduced or undertaken by the National Housing Authority on government owned tenement houses and other housing units while the title of the lot is still under name of the government.

- d. Reconstruction of buildings or structures damaged or destroyed by typhoons, fires, earthquakes or other calamities, provided that the cost of such reconstruction shall not exceed twenty percent (20%) of the original construction cost based on the schedule of rates provided in this Rule and that an application therefore is filed with the Building Official together with the Certificate of Damage which shall be obtained from the Office of the Building official not later than thirty (30) days after the occurrence of such calamity.
- e. Construction of buildings of structures by civic organizations, charitable institutions to be donated to the government for public use.
- f. Construction/addition/renovation/alteration/repair of buildings/structures and /or electrical equipment/installation/installations owned by electric cooperatives organized and/or operating pursuant to PD 269. However, individual household members of such cooperatives are not exempted.

SECTION 3L.07. Zoning and Land Use Verification Fee:

(a) Category I	22.00
(b) Category II	66.00
(c) Category III	44.00
(d) Category IV	11.00
(e) Category V	According to category of principal building/structure

SECTION 3L.08. Establishment of Line and Grade:

First Class Municipalities:

- (a) All sides fronting or abutting streets, esteros, rivers, and creeks
 - 1. First 10 meters 44.00
 - 2. Every meter of fraction thereof in excess of 10 m 2.20
- (b) All other side
 - 1. Every meter of fraction thereof 1.65

SECTION 3L.09. Schedule of Building Permit Fees:

1. The Building Permit 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 4.40
 - b. Excavation for basement 4.40

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

2. Construction/addition/renovation/alteration of building under CATEGORY I shall be assessed according to the following rates:

AREA	1 st Class Municipalities Fee/sq. m.
a) Original complete construction up to 20 sq. m.	1.65
b) Addition/renovation/alteration up to 20 sq. m.	2.20
c) Above 20 sq. m. up to 50 sq. m.	2.20
d) Above 50 sq. m. up to 100 sq. m.	4.40
e) Above 100 sq. m. up to 150 sq. m.	5.50
f) Above 150 sq. m.	6.60

Regardless of floor area of original construction

NOTE: CATEGORY I buildings the area and the rate corresponding to the proper area bracket are multiplied directly.

3. Construction/addition/alteration of building under CATEGORY II shall be assessed according to the following rates:

AREA	1 st Class Municipalities Fee/sq. m.
a) Up to 5,000	13.20
b) Above 5,000 up to 6,000	12.10
c) Above 6,000 up to 7,000	11.00
d) Above 7,000 up to 8,000	11.00
e) Above 8,000 up to 9,000	10.45
f) Above 9,000 up to 10,000	10.12
g) Above 10,000 up to 15,000	8.80
h) Above 15,000 up to 20,000	7.70
i) Above 20,000 up to 30,000	6.50
j) Above 30,000	5.50

NOTE: Computation of the Building Permit Fee for CATEGORY II buildings is cumulative. The total area is split up into sub-areas corresponding to the area brackets indicated in the table above. Each sub-area and the fee corresponding to its area and the fee corresponding to its area bracket are multiplied together. The building permit fee is the sum of the individual products.

4. Construction/addition/alteration of building under CATEGORY III shall be assessed according to the following rates:

AREA	1 st Class Municipalities Fee /sq. m.
a) Up to 5,000 sq. m.	11.00
b) Above 5,000 sq. m. up to 6,000 sq. m.	9.90
c) Above 6,000 sq. m. up to 7,000 sq. m.	9.35
d) Above 7,000 sq. m. up to 8,000 sq. m.	8.80
e) Above 8,000 sq. m. up to 9,000 sq. m.	8.25
f) Above 9,000 sq. m. up to 10,000 sq. m.	7.70
g) Above 10,000 sq. m. up to 15,000 sq. m.	6.60
h) Above 15,000 sq. m. up to 20,000 sq. m.	6.05
i) Above 20,000 sq. m. up to 30,000 sq. m.	5.50
j) Above 30,000 sq. m.	4.40

NOTE: Computation of the Building Permit Fee for CATEGORY III building follows the example of CATEGORY II, above Section 3L.09,3

5. Construction/addition/alteration of building/structures under CATEGORY IV for Agricultural purposes (includes greenhouses, granaries, barns, poultry houses, piggeries, hatcheries, stables, cow sheds, and other structures for the storage of Agricultural product and the like shall be assessed according to the following rates:

AREA	1 st Class Municipalities Fee/sq. m.
a. Up to 20 sq. m.	1.10
b. Above 20 sq. m. up to 500 sq. m.	2.20
c. Above 500 sq. m. up to 1,000 sq. m.	1.65
d. Above 1,000 sq. m. up to 5,000 sq. m.	1.32
e. Above 5,000 sq. m. up to 10,000 sq. m.	1.10
f. Above 10,000 sq. m.	.55

NOTE: Computation of the Building Permit Fee for CATEGORY IV buildings follows the example of CATEGORY II, above Section 3L.09,3

6. Construction/addition/renovation/alteration of buildings/structures under CATEGORY V assessed in accordance with the following:
- Building belonging to Division I of Group J occupancies such as private garages and carports (excluding sheds and agricultural building grouped under CATEGORY IV) shall be charged fifty percent (50%) of the rate of the principal building of which they are accessories.

- b. All parts of buildings which are open of two 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.
- c. Aviaries, aquariums, zoo structures and the like shall be charged in accordance with the rates of Agricultural structures.
- d. Fees for other ancillary structures included under Division 2 of Group J Occupancies are provided for elsewhere in this Rule, under Section 3L. 09, 05 above.

7. Footings of or foundation of buildings/structures permitted under Section 1002 of the Code:

Per sq. m. of fraction thereof of footings or foundation **275.00**

- 8. Building with a height of more than (8.00) meters shall be charged an additional fee of **Twenty two centavos (0.22)** per cubic above eight (8.00) meters. The height shall be measured from the ground level up to the bottom of the roof slab or top line girt, whichever applies.
- 9. Alteration/renovation/improvement on vertical dimensions of buildings structures, such as facades, exterior and interior walls, shall be assessed in accordance with the following rates:

	Concrete Bricks or C.H.B. and the like	Others
Municipalities per sq. m.	4.40	3.30

10. Alteration/renovation/improvement on horizontal dimensions of buildings/structures such as Flooring, ceilings and roofing shall be assessed in accordance with the following percentages of the fees prescribed whichever Category applies:

- a) Concrete, bricks or tiles and the like 50%
- b) Others 30%

11. Repairs on Buildings/Structures:

11.1 CATEGORIES I, II and III:

- a. Repairs costing up to P5,000.00 _____ Exempted
- b. Repairs costing up to P5,000.00 shall be charged 1% if the estimated cost of repair.

11.2 CATEGORY IV:

- a. Repairs costing up to P1,000.00 _____ Exempted
- b. Repairs costing up to P1,000.00 shall be charged 1% if the estimated cost of repair.

11.3 CATEGORY V:

- a. Repairs costing up to P2,000.00 _____ Exempted
- b. Repairs costing up to P2,000.00 shall be charged 1% if the estimated cost of repair.

12. Raising of Buildings/Structures:

Assessment of fees for raising of any building/structure shall be based on the new usable floor area generated.

The fees to be charged shall be as prescribed under Section 3L. 09., 2-5 of this Rule, whichever Category applies.

13. Demolition/Moving of Buildings Structures:

- | | |
|---|------|
| a. Demolition fee, per sq. m. of area involved | 4.40 |
| b. Moving Fee, per sq. m. of area of building/structure to be moved | 4.40 |
- If the building/structure, for which a Moving Permit has been issued, is already covered by a building permit and certificate of occupancy, a new building permit shall not be required thereof at its new site.

NOTE: Before the issuance of a Moving Permit

1. If the building structure to be moved will over ____ highway/street/road, a clearance shall first be obtained by the owner from the proper Highway/Traffic Authority.
2. Should any utility line be affected, the utility company concerned shall be notified by the owner and clearance secured from them.
 - a. Pursuant to Section 503 of the National Building Code, any building moved within or into any fire zone shall be made to comply with all requirements for buildings in the fire zone.

14. Construction of Slip ways: (See note following Section 3L.09, 17)

Per linear meter or fraction thereof 275.00

Note: This fee includes the cradle. However the which motor shall be charged separately.

15. Construction of Dry Docks: (See note following Section 3L.09, 17)

Per 1 cubic meter or fraction thereof 33.00

Note: The pumps and motors shall be charged separately.

16. Construction of Wharves, Docks and Piers: (See note following Section 3L.09, 17)

- | | |
|--|------|
| a) Wood per sq. m. of fraction thereof | 4.40 |
| b) Reinforced concrete, per sq. m. or fraction thereof | 6.60 |

17. Construction of Pier sheds/Warehouses/Camarine:

See schedule of fees under Section 3L. 09,3 of this Rule (category buildings)

Before the issuance of the building permit, clearance shall first be obtained by the owner from the proper authority, such as the Philippine Ports Authority, Philippine Coast Guard, Bureau of Public Works, etc.

SECTION 3L.10. Ancillary Structures:

1. Banks and Records Vaults: per cu.m. or fraction thereof _____ 66.00

2. Swimming Pools:

- a) Residential
Per cu.m. or fraction thereof 11.00
- b) Commercial
Per cu.m. or fraction thereof 33.00
- c) Social/Institutional
Per cu.m. or fraction thereof 22.00

NOTE: 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.

Ancillary structures to swimming pools 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 for under Section 8.2 and 8.4 of this Rule.

- 3. Construction of fire walls separate from the buildings.
Per cu.m. or fraction thereof 4.40
Provided, that the minimum fee shall be 66.00

- 4. Construction/erection of towers:
Including Radio and TV towers, water tanks supporting structure and the like

a) Residential	Self-Supporting	Exempted
b) Commercial		Trilon (Guyed)
1. Up to 10 meters in height	4,400.00	440.00
2. Every meter or fraction thereof in excess of 10 m	2,200.00	22.00
c) Institutional		
1. Up to 10 meters in height	3,300.00	
2. Every meter or fraction thereof in excess of 10 m	220.00	

NOTE: Towers with platforms of floors shall be charged an additional fee in accordance with Section 3L.09,3 and 4 of this Rule.

- 5. Commercial/Industrial Sales:
 - a) Up to 10 meters in height 3,300.00
 - b) Every meter of fraction thereof in excess of 10 m 220.00

NOTE: Sales with platforms of floors shall be charged an additional fee in accordance with Section 3L.09,3 and 4 of this Rule.

6. Construction of Smokestacks and Chimneys for Commercial/Industrial Use:	
6.1 Smokestacks:	
a. Up to 10 meters in height, measured from the base	440.00
6.2 Chimneys:	
a. Up to 10 meters in height, measured from the base	88.00
b. Every meter of fraction thereof in excess of 10 m	2.20
7. Construction of Commercial/Industrial Fixed Ovens:	
Per sq. m. or fraction thereof interior floor areas	88.00
8. Construction of Industrial Kiln/Furnace:	
Per sq. m. or fraction thereof of volume	22.00
• <i>Furnaces connected with boilers are exempt from this fee.</i> <i>The fee for the boiler includes the furnace.</i>	
9. 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 excess of 2 cu. m.	22.00
10. Construction reinforced concrete tanks or Commercial/Industrial Use:	
a) Up to 10 cu. m.	660.00
b) Every cu. m. or fraction thereof in excess of 10 cu. m.	44.00
11. Construction of Waste Treatment Tanks (including Sedimentation and Chemical Treatment Tanks)	
Per cu. m. of volume	4.40
12. Construction of Steel Tanks for Commercial/Industrial Use:	
12.1 Above Ground	
Up to 10 cu. m.	660.00
12.2 Every cu. m. of fraction thereof in excess of 10 cu. m. up to 100 cu. m.	44.00
12.3 Every cu. m. of fraction thereof in excess of 100 cu. m. up to 1,000 cu. m.	33.00
12.4 Every cu. m. of fraction thereof in excess of 1,000 cu. m. up to 5,000 cu. m.	22.00
12.5 Every cu. m. of fraction thereof in excess of 5,000 cu. m. up to 10,000 cu. m.	17.60
12.6 Every cu. m. of fraction thereof in excess of 10,000 cu. m. up to 20,000 cu. m.	13.20
12.7 Every cu. m. of fraction thereof in excess of 20,000 cu. m.	11.00

12.8 Underground

- a. Up to 20 cu. m. 880.00
- b. Every cu. m. of fraction thereof if excess of 20 cu. m. 44.00

12.9 Pull-outs and Reinstallation of Commercial/
Industrial Steel tanks:

- a. Underground
Per cu. m. or fraction thereof excavation 4.40
- b. Saddle or Trestle mounted horizontal tanks 4.40

c. Reinstallation of vertical storage tanks shall be considered as new construction. Corresponding fees shall be in accordance with Section 3L.10, 12.1 above.

12.10 Booths, Kiosk, Platforms, Stages and the like

- a. Construction of permanent type booths, kiosks, platforms stages and the like, per cu. m. or fraction of thereof of floor 17.60
- b. Construction of temporary type booths, kiosks, platforms stages, field, per cu.m. or fraction thereof of floor area 8.80
- c. Inspection of knock-down type temporary booths platforms stages and the like. per unit 44.00

SECTION 3L.11. Construction of Tombs and Canopies, Mausoleums and Niches in Cemeteries and Memorial Parks:

	1st Class Municipalities
a. Plain tombs, cenotaphs or monuments without backdrops wall, canopy or roofing	Exempted
b. Canopied tombs, whether partially or totally roofed over, per sq. m. of covered area	5.50
c. Semi-enclosed mausoleums, whether canopied or not, per sq. m. of built-up area	7.70
d. Totally enclosed mausoleums, per sq. m. of floor area	11.00
e. Multi-level interment niches, per sq. m. of floor area, per level	5.50

SECTION 3L.12. Sanitary/Plumbing Permit Fees:

1. Installation Fees:

- a) One unit, composed of one water closed, two floor drains, one lavatory, two faucets and one shower head 44.00

b) Every Fixture in excess of one unit

1) Each water closet	13.20
2) Each floor drain	4.40
3) Each sink	4.40
4) Each lavatory	13.20
5) Each faucet	3.30
6) Each shower head	3.30
7) Each slop sink	13.20
8) Each urinal	6.60
9) Each bath tub	13.20
10) Each grease trap	13.20
11) Each garage trap	13.20
12) Each bidet	6.60
13) Each dental cuspidor	6.60
14) Each gas-fired water heater	6.60
15) Each drinking fountain	3.30
16) Each bar or soda fountain drink	6.60
17) Each laundry sink	6.60
18) Each laboratory sink	6.60
19) Each fixed-type sterilizer	3.30
20) Each water meter	3.30

2) Construction of septic vault

a) Category I (Residential)	Exempted
b) All other Categories	
1. Up to 5 cu. m. of chamber	44.00
2. Every cu. m. of fraction thereof in excess of cu. m.	13.20

SECTION 3L.13. Electrical Permit Fees:

1) Lightning and Power System

a) Each switch, lightning and/or convenience outlet	2.20
b) Each remote control master switch	44.00
c) Each special purpose outlet of 20 amperes capacity or more	4.40
d) Each time switch	4.40

2) Appliances for Commercial/Industrial Use:

a) Each range or heater	
1. Up to 1KW	4.40
2. Every KW or fraction thereof in excess of 1KW	2.20
b) Each refrigerator or freezer	8.80
c) Each washing machine	
d) Each commercial used hair curling apparatus or hair dryer	8.80
e) Each fixed-type electric fan	4.40
f) Each electric typewriter, cash register or adding machine	4.40

3) Electrical equipment or apparatus for Commercial/Industrial Use.

a) Each electric bell, annunciator system	8.80
b) Each alarm, fire alarm unit	2.20
c) Each arc (light) lamp	22.00
d) Each flasher, beacon light	8.80
e) Each X-ray equipment	44.00
f) Each battery charging rectifier	22.00
g) Each electric welder:	
1. Up to 1 KVA/KW	8.80
2. Every LVA/KW or fraction thereof in excess of 1 KVA/KW	4.40
h) Each neon sign transformer	4.40
i) Each neon sign unit	4.40
j) Each telephone switch board: (PBX, PABX, TELEX Machine, etc.)	22.00
k) Each trunkline	8.80
l) Each telephone apparatus	4.40
m) Each intercom master	4.40
n) Each slave	2.20

4) Motion Picture Projectors for Commercial Use:

a) 16 mm., per unit	132.00
b) 35 mm., per unit	176.00
c) 70 mm., per unit	198.00

5) TV Cameras for Commercial/Industrial Use:

Per unit	88.00
----------	-------

6) Motors and Controlling Apparatus per unit:

a) Up to ¼ HP	8.80
b) Above ¼ HP up to 1 HP	13.20
c) Above 1HP up to 5 HP	17.60
d) Above 5 HP up to 10 HP	26.40
e) Above 10 HP up to 20 HP	4.40
f) Every HP or fraction thereof in excess of 20 HP	2.20

7) Generators (AC or DC) per unit:

a) Up to 1 KW	8.80
b) Above 1 KW up to 10 KW	17.60
c) Above 5 KW up to 10 KW	22.00
d) Above 10 KW up to 20 KW	44.00
e) Every HP or fraction thereof in excess of 20 HP	2.20

8) Transformer and Sub-Station Equipment

a) Each transformer up to KVA	4.40
b) Each KVA or fraction thereof in excess of 1 KVA up to 2,000 KVA (Based on nameplate rating)	2.20
c) Each transformer above 2,000 KVA	4,400.00

- | | |
|--|------|
| d) Each safety switch or circuit breaker up to 50 amperes and not exceeding 600 volts | 4.40 |
| e) Each safety switch of circuit breaker, oil circuit breaker or vacuum circuit breaker, other than the motor controlling apparatus, above 50 amperes up to 100 amperes, and not exceeding 600 volts | 8.80 |
| f) Every 50 amperes or fraction thereof in excess of 100 amperes | 2.20 |
| g) Every 10,000 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker of vacuum circuit breaker operating above 600 volts | 8.80 |

NOTE: Machinery, equipment and installations of utility companies used in the generation transmission and distribution of power shall not be subject to permit and inspection fees.

- | | |
|--|------|
| 9) Each temporary lightning or convenience outlet for celebrations, ferias or construction purposes | 2.20 |
| 10) Other electrical apparatus or appliances not otherwise provided in this Section every KW or fraction thereof | 2.20 |
| 11) Temporary Current Connection | |
| a) Temporary Current Connection Permit shall be issued for testing purposes only in commercial and/or industrial establishment | |

Regular fees shall be charged and collected in accordance with the fees prescribed in Section

- b) If no final approval is issued within 60 days, a new wiring permit shall be secured and all corresponding permit fees shall be paid.

12) Pole/Attachment Location Plan Permit

- | | |
|--|-------|
| a) Approved Pole Location Plant Permit per pole | |
| 1. Municipalities | 88.00 |
| b) Approved Attachment Location Plan Permit per attachment | |
| 1. Municipalities | 88.00 |

13) Miscellaneous/C.E.I.

Each union, separation, alteration, reconnection or relocation of electric meter

- | | |
|--------------------------|-------|
| a) Residential | 44.00 |
| b) Commercial/Industrial | 88.00 |
| c) Institutional | 44.00 |

14) Issuance of Writing Permit

- | | |
|--------------------------|-------|
| a) Residential | 22.00 |
| b) Commercial/Industrial | 66.00 |
| c) Institutional | 22.00 |

SECTION 3L.14. Mechanical Permit Fees

- 1) Refrigeration, Air Conditioning and Mechanical Ventilation
- a) Refrigeration (cold storage), per ton or fraction thereof 88.00

NOTE: Household refrigerators, freezers, fans, etc. used in single detached, duplex, or multiple family dwelling are exempted from permit fees.

- b) Ice Plants per ton or fraction thereof 132.00
- c) Package and Centralized Air Conditioning Systems
1. Up to 100 tons, per ton 176.00
2. Every ton or fraction thereof above 100 tons 88.00
- d) Window type air conditioners, per unit 132.00

NOTE: Window type air conditioners used in single detached duplex, or multiple family dwelling are exempted from permit fees.

- e) Mechanical Ventilation, per HP or fraction thereof of blower or fan, metric equivalent 44.00

NOTE: In a series of AC/REF systems located on 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:

1. For Ice making:
 - 3.5 HP per ton, for compressors up to 50 tons capacity
 - 3.6 HP per ton, for compressors above 50 tons up to 200 tons capacity
 - 3.7 HP per ton for compressors above 50 tons capacity
2. For Air Conditioning:
 - 1.25 HP per ton, for compressors of 1.2 tons up to 50 tons capacity
 - 1.26 HP per ton, for compressors above 5 tons up to 50 tons capacity
 - 1.27 HP per ton for compressors above 50 tons capacity
3. For Commercial/Industrial Refrigeration without Ice Making:
 - 1.5 HP per ton, for compressors of 1 ton up to 5 tons capacity
 - 1.6 HP per ton, for compressors above 5 tons up to 50 tons capacity
 - 1.7 HP per ton for compressors above 50 tons capacity

2) Escalators and Moving Walks

- a) Up to 50 lineal meters, per lineal meter or fraction thereof 44.00
- b) Every lineal meter or fraction thereof in excess of 50 lineal meters 22.00

3) Elevators, per unit

a) Up to 1,000 kg. Capacity	8,800.00
b) Above 1,000 kg. Capacity	11,000.00
c) Freight Elevators	11,000.00
d) Motor driven dumbwaiters	880.00
e) Construction elevators for materials	2,000.00
f) Car Elevators	11,000.00

4) Boilers, per unit

a) Up to 10 HP	880.00
b) Above 10 HP up to 30 HP	1,100.00
c) Above 30 HP up to 50 HP	1,760.00
d) Above 50 HP up to 70 H	2,200.00
e) Above 70 HP up to 90 HP	2,640.00
f) Above 90 HP up to 100 HP	3,080.00
g) Every HP above 100 HP	880.00

NOTE: Boiler rating shall be computed on the basis of one (1) sq. m. of Heating surface for one (1) boiler HP.

SECTION 3L.15. Paved areas intended for commercial/industrial/social/institutional use, such as parking areas, gasoline stations premises, skating rinks, pelota courts, tennis and basketball courts and the like per sq. m. or fraction thereof of paved area. **2.20**

SECTION 3L.16. Use of streets and sidewalks as permitted under the Code and Rule IX of the implementing Rules and Regulations.

1. Use sidewalks

a) Up to 2 sq. m. of sidewalk, per calendar month	440.00
b) Every sq. m. or fraction thereof	22.00

2. Erection of scaffoldings Occupying Public Areas

a) Up to lineal meters of frontage, per calendar month	240.00
b) Every lineal meter or fraction thereof of frontage in excess of 10 lineal meter	22.00

SECTION 3L.17. Certificate of Use or Occupancy

1. CATEGORY I	1 st CLASS MUNICIPALITIES
a) Building made of indigenous materials as defined under Section 209 of the Code	Exempted
b) Building costing more than P15,000.00 up to P 50,000.00	55.00
c) Building costing more than P50,000.00 up to P 100,000.00	110.00
d) Building costing more than P100,000.00 up to P 150,000.00	165.00

3) Elevators, per unit

a) Up to 1,000 kg. Capacity	8,800.00
b) Above 1,000 kg. Capacity	11,000.00
c) Freight Elevators	11,000.00
d) Motor driven dumbwaiters	880.00
e) Construction elevators for materials	2,000.00
f) Car Elevators	11,000.00

4) Boilers, per unit

a) Up to 10 HP	880.00
b) Above 10 HP up to 30 HP	1,100.00
c) Above 30 HP up to 50 HP	1,760.00
d) Above 50 HP up to 70 H	2,200.00
e) Above 70 HP up to 90 HP	2,640.00
f) Above 90 HP up to 100 HP	3,080.00
g) Every HP above 100 HP	880.00

NOTE: Boiler rating shall be computed on the basis of one (1) sq. m. of Heating surface for one (1) boiler HP.

SECTION 3L.15. Paved areas intended for commercial/industrial/social/institutional use, such as parking areas, gasoline stations premises, skating rinks, pelota courts, tennis and basketball courts and the like per sq. m. or fraction thereof of paved area. **2.20**

SECTION 3L.16. Use of streets and sidewalks as permitted under the Code and Rule IX of the implementing Rules and Regulations.

1. Use sidewalks

a) Up to 2 sq. m. of sidewalk, per calendar month	440.00
b) Every sq. m. or fraction thereof	22.00

2. Erection of scaffoldings Occupying Public Areas

a) Up to lineal meters of frontage, per calendar month	240.00
b) Every lineal meter or fraction thereof of frontage in excess of 10 lineal meter	22.00

SECTION 3L.17. Certificate of Use or Occupancy

1. CATEGORY I	1 st CLASS MUNICIPALITIES
a) Building made of indigenous materials as defined under Section 209 of the Code	Exempted
b) Building costing more than P15,000.00 up to P 50,000.00	55.00
c) Building costing more than P50,000.00 up to P 100,000.00	110.00
d) Building costing more than P100,000.00 up to P 150,000.00	165.00

e) Building costing more than P150,000.00 up to P 250,000.00 f) Building costing more than P250,000.00 up to P 500,000.00 g) Building costing more than P500,000.00 <i>NOTE: Refer to Section 4 of this Rule</i>	220.00 440.00 880.00
2. CATEGORY II	1st CLASS MUNICIPALITIES
a) Building costing more than P50,000.00 b) Building costing more than P50,000.00 up to P 100,000.00 c) Building costing more than P100,000.00 up to P 250,000.00 d) Building costing more than P250,000.00 up to P 500,000.00 e) Building costing more than P500,000.00 <i>NOTE: Refer to Section 4 of this Rule</i>	110.00 220.00 440.00 880.00 1,760.00
3. CATEGORY III	1st CLASS MUNICIPALITIES
a) Building costing more than P50,000.00 b) Building costing more than P50,000.00 up to P 100,000.00 c) Building costing more than P100,000.00 up to P 250,000.00 d) Building costing more than P250,000.00 up to P 500,000.00 e) Building costing more than P500,000.00 <i>NOTE: Refer to Section 4 of this Rule</i>	66.00 165.00 330.00 660.00 1,320.00
4. CATEGORY IV	1st CLASS MUNICIPALITIES
a) Building with floor area up to 20 sq. m. b) Building with floor area above 20 sq. m. up to 500 sq. m. c) Building with floor area above 500 sq. m. up to 1,000 sq. m. d) Building with floor area above 1,000 sq. m. up to 5,000 sq. m. e) Building with floor area above 5,000 sq. m. up to 10,000 sq. m. f) Building with floor area above 10,000 sq. m.	Exempted 22.00 16.50 44.00 110.00 220.00

3. CATEGORY III	1 ST CLASS MUNICIPALITIES
a) Garage, carports, balconies, terraces, lanais and the like	50% of the principal building according to Category (See Section 18.1 to 18.3 above)
b) Aviaries, aquariums, zoo structures and the like	Same as Category IV (See Section 15.4 above)

6. Ancillary Structures

6.1 Bank and Records Vault per. cu. m. of interior volume 4.40

6.2 Swimming Pools per unit

- | | |
|---|-------|
| a) Residential | 4.40 |
| b) Commercial/Industrial | 66.00 |
| c) Social/Institutional | 44.00 |
| d) Improvised swimming pools made of materials listed under Section 9.2 of this Rule 50% of above rates | |

6.3 Swimming Pools shower rooms/locker rooms per unit

- | | |
|--------------------------|-------|
| a) Residential | 11.00 |
| b) Commercial/Industrial | 33.00 |
| c) Social/Institutional | 22.00 |

6.4 Towers, per unit

- | | Self Supporting | Trilon(Guyed) |
|--------------------------|-----------------|---------------|
| a) Residential | 44.00 | 22.00 |
| b) Commercial/Industrial | 88.00 | 44.00 |
| c) Social/Institutional | 22.00 | 22.00 |

6.5 Commercial and Industrial silos per unit 88.00

6.6 Smokestacks, per unit 44.00

6.7 Chimneys, per unit 22.00

6.8 Commercial/Industrial Fixed Ovens, per unit 44.00

6.9 Industrial Klin/Furnace, per unit 44.00

6.10 Reinforced Concrete Tanks per unit

- | | |
|--------------------------|----------|
| a) Residential | |
| 1. Up to 2 cu. m. | Exempted |
| 2. Above 2 cu. m. | 22.00 |
| b) Commercial/Industrial | 88.00 |
| c) Social/Institutional | 44.00 |

6.11 Steel Tanks per unit

a) Residential

- | | |
|-------------------|----------|
| 1. Up to 2 cu. m. | Exempted |
| 2. Above 2 cu. m. | 22.00 |

b) Commercial/Industrial

- | | |
|-----------------|-------|
| 1. Above Ground | 88.00 |
| 2. Underground | 66.00 |

c) Social/Institutional 44.00

6.12 Booths, Kiosks, Platforms, Stages and the like 22.00

SECTION 3L.18. Change in Use/Occupancy

	1ST CLASS MUNICIPALITIES
Every sq. m. or fraction thereof of area affected	4.40

SECTION 3L.19. Certificate of Occupancy for Building/Structures completed prior to effectivity of the NBC

1. CATEGORY I	1ST CLASS MUNICIPALITIES
1) Indigenous family dwelling and houses of mixed materials having an area not exceeding 40 sq. m. from which application are filed within the 2 year period specified in Annex "A-3" of Rule II	Exempted
2) Indigenous family dwelling and houses of mixed materials having an area not exceeding 40 sq. m. from which application are filed within the 2 year period	27.50
3) Building with areas above 40 sq. m. up to 100 sq. m.	55.00
4) Building with areas above 100 sq. m. up to 200 sq. m.	82.50
5) Building with areas above 200 sq. m. up to 300 sq. m.	110.00
6) Building with areas above 300 sq. m. up to 500 sq. m.	220.00
7) Building with areas above 500 sq. m.	440.00

2. CATEGORY I	1 st CLASS MUNICIPALITIES
1) Building with areas up to 5,000 sq. m.	55.00
2) Building with areas above 5,000 sq. m. up to 10,000 sq. m.	110.00
3) Building with areas above 10,000 sq. m. up to 20,000 sq. m.	220.00
4) Building with areas above 20,000 sq. m. up to 30,000 sq. m.	440.00
5) Building with areas above 30,000 sq. m.	880.00
3. CATEGORY III	1 st CLASS MUNICIPALITIES
1) Building with areas up to 5,000 sq. m.	33.00
2) Building with areas above 5,000 sq. m. up to 10,000 sq. m.	82.50
3) Building with areas above 10,000 sq. m. up to 20,000 sq. m.	165.00
4) Building with areas above 20,000 sq. m. up to 30,000 sq. m.	330.00
5) Building with areas above 30,000 sq. m.	660.00

SECTION 3L.20. Annual Inspection Fees

1. Category I

- | | |
|--|----------|
| a) Single detached dwelling units and duplexes | Exempted |
| b) If owner requests building inspection the fee of the services enumerated below is | 20.00 |
| 1) Land Use Conformity | |
| 2) Architectural Presentability | |
| 3) Structural Stability | |
| 4) Sanitary and Health Requirements | |
| 5) Fire Resistive Requirements | |

2. Category II and III

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

- | | |
|---|----------|
| a) Up to P1 million | 220.00 |
| b) Above P1 million up to P5 million | 440.00 |
| c) Above P5 million up to P10 million | 880.00 |
| d) Above P10 million up to P50 million | 1,320.00 |
| e) Above P50 million up to P100 million | 1,760.00 |
| f) Above P100 million | 2,200.00 |

3. Amusement Gymnasia and the like

a) First class cinematographs or theater	2,200.00
b) Second class cinematographs or theater	1,320.00
c) Third class cinematographs	880.00
d) Grandstands/Bleachers	2,200.00
e) Gymnasia, grandstand, bleachers, concert halls little theater and the like that are integral parts of a school college or university complex shall be charged in accordance with the Category above.	

4. Sanitary/Plumbing Inspection Fees

a) Every inspection trip during construction	4.40
b) Annual inspection of sanitary/plumbing system	16.50

5. Electrical Inspection Fees

a) Every inspection trip during construction	55.00
b) Annual inspection Fees are the same as corresponding Installation Fees prescribed under Section 12 of this Rule	

NOTE: See Category I building are exempted from annual inspection

6. Annual Mechanical Inspection Fees

NOTE: See NOTE under Section 3L 14, 1 of this Rule

7. Refrigeration and Ice Plant per ton

a) Up to 100 tons capacity	44.00
b) Above 100 tons up to 150 tons	35.20
c) Above 150 tons up to 300 tons	4.40
d) Above 300 tons up to 500 tons	17.60
e) Every ton or fraction thereof above 500 tons	8.80

NOTE: Household refrigerators, freezers, fans, etc. used in single detached duplex or multiple family dwelling are exempted from annual inspection

8. Air Conditioning System

a) Window type air conditioners, per unit	66.00
---	-------

NOTE: Window type air conditioner used in single detached duplex or family dwellings are exempted from annual inspection.

b) Package of Centralized air conditioning systems:	
1) First 100 tons, per ton	44.00
2) Above 100 tons up to 150 tons, per ton	35.20
3) Above 150 tons up to 300 tons, per ton	15.40
4) Above 300 tons up to 500 tons, per ton	17.60
5) Every ton or fraction thereof above 500 tons	13.20

9. Mechanical Ventilation, per unit

a) Up to 1 HP	22.00
b) Above 1 HP up to 5 HP	44.00
c) Above 5 HP up to 10 HP	88.00
d) Above 10 HP up to 20 HP	176.00
e) Above 20 HP	264.00

10. Escalator and Moving per unit 22.00**11. Elevators, per unit:**

a) Passenger elevators:	
1. First 5 landings	880.00
2. Each landing above the 5 th landing	44.00
b) Freight Elevators	660.00
c) Motor driven dumbwaiters	88.00
d) Construction elevators for materials	660.00
e) Car elevators	880.00

NOTE: Additional floor stops/ landings shall be inspected and charged in accordance with the above rates.

12. Boiler

a) Up to 10 HP	660.00
b) Above 10 HP up to 30 HP	880.00
c) Above 30 HP up to 50 HP	1,100.00
d) Above 50 HP up to 70 HP	1,320.00
e) Above 70 HP up to 90 HP	1,540.00
f) Above 90 HP up to 100 HP	1,760.00
g) Every HP in excess of 100 HP	8.80

NOTE: Boiler rating shall be computed on the basis of one (1) sq. m. of heating surface for one (1) boiler HP

13. Pressurized water heaters, per unit 220.00

NOTE: Pressurized water heaters used in single detached or duplex family dwellings are exempt from inspection.

14. Automatic fire extinguishers, per sprinkler head 2.20**15. Water. Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per unit:**

a) Up to 1 HP	22.00
b) Above 1 HP up to 3 HP	66.00
c) Above 3 HP up to 5 HP	132.00
d) Above 5 HP up to 10 HP	176.00
e) Above 10 HP up to 20 HP	220.00
f) Above 20 HP up to 30 HP	264.00

g) Above 30 HP up to 40 HP	308.00
h) Above 40 HP up to 50 HP	352.00
i) Above 50 HP up to 60 HP	396.00
j) Above 60 HP up to 70 HP	440.00
k) Above 70 HP up to 80 HP	484.00
l) Above 80 HP up to 90 HP	528.00
m) Every HP or fraction thereof above 90 HP	4.40

NOTE: Water, sump and sewage pumps used in single detachment or duplex family dwellings are exempt from inspection.

16. Standby Generating Sets, per unit:

a) Up to 10 HP	88.00
b) Above 10 HP up to 30 HP	176.00
c) Above 30 HP up to 50 HP	264.00
d) Above 50 HP up to 70 HP	352.00
e) Above 70 HP up to 90 HP	440.00
f) Above 90 HP up to 100 HP	528.00
g) Every HP or fraction thereof above 100 HP	4.40

17. Other Internal Combustion Engines, including Cranes, Forklifts Loaders, Pumps, Mixers, Compressors and the like, per unit:

a) Up to 10 HP	176.00
b) Above 10 HP up to 30 HP	308.00
c) Above 30 HP up to 50 HP	440.00
d) Above 50 HP up to 70 HP	572.00
e) Above 70 HP up to 90 HP	704.00
f) Above 90 HP up to 100 HP	836.00
g) Every HP or fraction thereof above 100 HP	4.40

18. Other machinery and/or equipment for commercial/industrial use not elsewhere specified, per unit:

a) Up to ½ HP	13.20
b) Above ½ up to 1 HP	44.00
c) Above 1 HP up to 3 HP	88.00
d) Above 3 HP up to 5 HP	132.00
e) Above 5 HP up to 10 HP	176.00
f) Above 10 HP up to 20 HP	220.00
g) Above 20 HP up to 30 HP	264.00
h) Above 30 HP up to 40 HP	352.00
i) Above 40 HP up to 50 HP	440.00
j) Above 50 HP up to 60 HP	528.00
k) Above 60 HP up to 70 HP	616.00
l) Above 70 HP up to 80 HP	704.00
m) Above 80 HP up to 90 HP	792.00
n) Above 90 HP up to 100 HP	880.00
o) Every HP or fraction thereof above 100 HP	4.40

19. Pressure Vessels, per cubic meter or fraction thereof

66.00

20. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	4.40
21. Testing/Calibration of pressure gauge, per unit	44.00
22. Gas Meters	
Each gas meters tested, proved and sealed:	
a) Up to 10 lights	26.40
b) Above 10 lights up to 50 lights	35.20
c) Above 50 lights up to 100 lights	52.80
d) Above lights	88.00
23. Every Inspection of mechanical rides used in amusement centers of fairs, such as ferriswheels, merry-go-rounds, roller coasters and the like, per unit	44.00

SECTION 3L.21. Sign Permit Fees

1. Erection of supports of any signboard, billboard, marquee and the like	
a. Up to 4 sq. m. of signboard area	220.00
b. Every sq. m. or fraction thereof in excess of 4 sq.m.	44.00
2. Installation Permit Fees, per sq. m. or fraction thereof	
2.1 Business signs:	
a) Neon	66.00
b) Illuminated	44.00
c) Others	26.40
d) Painted-on	17.60
<i>NOTE: Signs not exceeding 0.20 sq. m. of display surface and/or temporary signs for charitable, religious and civic purposes are not required to obtain a permit. Fees for the electrical parts if signs are found in Section 3L 13,1 and 3 of this Rule.</i>	
3. Annual Renewal Fees, per sq. m. of display surface or fraction thereof:	
a) Neon signs	66.00
Provided that the minimum fee shall be	264.00
b) Illuminated signs	33.00
Provided that the minimum fee shall be	132.00
c) Others	17.60
Provided that the minimum fee shall be	88.00
d) Painted-On signs	44.00
Provided that the minimum fee shall be	44.00

SECTION 3L.22. Certifications Fees

1. Certified true copy of Building Permit	165.00
2. Certified true copy of Certificate of Use/Occupancy	165.00
3. Issuance of Certificate of Damage	165.00
4. Certified true copy of Certificate of Damage	165.00
5. Certified true copy of Electrical Certificate	165.00
6. Issuance of Certificate of Gas Meter Installation	165.00
7. Certified true copy of Certificate of Operation	165.00

SECTION 3L. 23. Time of Payment – The fees and charges referred to in this Article shall be paid to the Municipal Treasurer prior to the issuance of the building permit.

SECTION 3L. 24. Other Regulatory Fees – All applications for a "right of way", excavations, destruction of any portion of a cemented or asphalted road, installation of cabinets, ports, digging canals, and other similar activities in any barangay or municipal road in this municipality shall be given a due permit based on the following requirements:

1. Certification from the applicant that all expenses pertaining to a project or contract to be implemented shall be borne by the applicant;
2. Upon signing of a contract, the applicant shall deposit a Performance Cash Bond (PCB) as a guarantee for the completion of the contracted project in the form of cash, manager's check, bank draft, or bank guarantee as follows:
 - a. Cash manager's check, bank draft – 15% of the contract amount or project cost.
 - b. Banks Guarantee – 20% of the contract amount or project cost.
3. This guarantee (PCB) shall be deposited in the Municipal Government of Santa Cruz to be used for any penalty to be incurred by the applicant in case the applicant fails to comply with the provisions of the contract and/or to pay any damages of any part or portion of existing improvements where the project will be established/constructed.
4. Disbursement of the PCB shall be made as follows:
 - a. This shall be done in accordance with the purpose for which it was intended to;
 - b. The term or duration of effectivity of the PCB shall be co-terminous with the contract that it guaranteed.
 - c. The use of the PCB to settle court litigations related to labor and materials shall be treated in accordance with the existing laws pertaining thereto.
5. Withdrawal of the PCB guarantee shall be made only after the completion of the contract supported by a certification from the Municipal Engineer that there are no pending cases and/or claims from any person or entity pertaining to the guaranteed contract.

SECTION 3L. 25. Accrual of Payment – The building permit fees shall accrue entirely to this Municipality.

SECTION 3L. 26. Penalties.

1. A surcharge of 100% shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building thereof or appurtenances.

2. All inspection fees shall be paid within 30 days from the prescribed date, otherwise a surcharging of 25% shall be imposed.
3. Administrative fine, penalties and/or surcharges for various violations of the code are prescribed under Sections 8 to 10 of Rule VII, National Building Code, PD 1096.

ARTICLE M ZONING FEES

SECTION 3M. 01. Definition of Terms – As used in this Code, the following terms shall be interpreted to mean, as follows:

1. **Accessory Building** – is a building, subordinate to a main building and located in the same lot, the use of which is necessary or incidental to the use and enjoyment of the main building, such as servant's quarter, garage, etc.
2. **Accessory Use** – means such use incidental and subordinate to the Principal use of the building and/or land.
3. **Additional, Alteration, Repairs** – refers to changes in an existing building involving interior work and/or increase or decrease in the area of the building.
4. **Agricultural** – Barns, poultry houses, hatcheries, piggeries, stables, greenhouses, granaries, etc.
5. **Ancillary** – Garages, carports, tanks, tower, smokestacks and chimneys, vaults, swimming pools, pelota court, aviaries, aquariums, zoo structures, fire walls and fences over 1.80 meters in height, etc.
6. **Apartment** – is a row of independent units designed and intended for, or occupied by a family on a more or less permanent basis.
7. **Apartment Hotel** – is any building containing several independent and furnished apartment units regularly leased on a more or less permanent basis, which offers basic services to its tenants (e.g. dining services).
8. **Apartment House** – is a building containing several independent residential suites, usually having facilities such as elevators.
9. **Boarding House** – refers to a house which admits a number of a persons for compensation where meals may or may not be served to them.
10. **Botanical Garden** – is defined as a tract of land used for the culture and study of plants collected and grown for scientific and display purposes.
11. **Building** – is a constructed edifice, designed to stand more or less permanently, covering a space of land, usually covered by a roof, and more or less enclosed by walls and supported by columns and serving as dwelling, store, factory and shelter for animals, etc.
12. **Building Area** – refers to the remaining space in a lot after deducting the required minimum open space.
13. **Bus terminal** – is a private station where public buses regularly discharge and receive passengers and/or where such vehicles are repaired and maintained.

14. **Commercial** – Single detached dwelling and duplexes for lease, boarding houses, apartments, accessories, hotels, and inns, "off campus" dormitories, transportation terminals and stations, night clubs and dance halls, restaurants, market and shopping centers, theaters, sports stadia, grandstands, gasoline station, parking garages, funeral parlors, etc.
15. **Cottage industry** – refers to an establishment or firm which conforms to the standards set forth by the Department of Trade and Industry (DTI).
16. **Dormitory** – is a building where many persons are provided board and lodging facilities in common halls for a compensation.
17. **Dwelling** – is a building or structure use for lawful residence.
18. **Dwelling. One-Family Detached** – refers to a house having one party wall and two side yards.
19. **Dwelling. One-Family. Semi- Detached** – is a one-family house having one party wall and one side yard.
20. **Dwelling. Two-Family Detached** – means a house or structure divided into two separate and independent living quarters by a wall extending from the floor to the ceiling , and provided with two-side yards. Each portion provides complete living facilities for the household.
21. **Dwelling. Two-Family. Semi-Detached** – is a two-family dwelling as above defined except that it is provided with one side yard.
22. **Dwelling. Multi-Family** – refers to a building used as a house or residence of three (3) or more families living independently from one another, each occupying one or more rooms as a single housekeeping unit.
23. **Easement** – means an encumbrance imposed on an immovable for the benefit of another immovable belonging to a different owner.
24. **Family**– is a group of individuals living under one roof and considered as a single housekeeping unit.
25. **Filling station** –refers to a retail station servicing automobiles and other motor vehicles with gasoline and oil only.
26. **Garage** – is a building or structure where cars and other vehicles used by the members of the family residing within the dwelling are housed and maintained.
27. **Guard house** – is an accessory building or structure used by a security guard while on duty.
28. **Home occupation** – means and occupation or business conducted within the dwelling unit.
29. **Hospital** – refers to an institution providing health services, primarily for in-patient, and medical physical care of the sick or injured, including as an integral part of the institution, such related facilities as laboratories, out-patient-department, training facilities, and staff office.
30. **Hotel** –is a building and its premises where persons may be regularly received, lodged or harbored, as transients or guests, and provided with accommodation services, and/or meals for a fee.

31. **Industrial** – Factories, plants, mills, arsenals, breweries, processing plants, gas generating plants, shipyards, aircraft, hangars, slipways, dry-docks and piers, lumber mills, warehouse, storage tanks, grain and cement silos, etc.
32. **Institutional** – Educational Institutions, libraries, museums, clubhouses, hospitals, sanitarium, asylums, home for the aged, jail, police and fire station, place of worship, etc.
33. **Lot** – is a parcel of land on which a principal building and its accessories are situated or may be situated, together with the lot boundary.
34. **Lot depth** – refers to the mean horizontal distance between the front line and the rear lot line of a lot measured within the lot boundary.
35. **Main building** – is one in which the principal use of the land on which it is situated is conducted.
36. **Manufacturing industry** – is an industry which deals with the chemical or mechanical transformation of organic products, whether the transformation is done by a power-driven machine or by hand, or whether it is done in a factory or in the worker's house.
37. **Motel** – refers to any structure with several separate units, primarily located along the highway or close to a highway, where motorist may obtain lodging with parking space and in some instance, meals.
38. **Museum** – is a non-profit, non-commercial establishment operated as depository, or a collection of nature, scientific, or literary curiosity or objects of interest, such as works of art. This does not include the regular sale or distribution of the object collected.
39. **Non-confirming use** – is a legal use of a structure or tract of land in existence at the date of adoption of this ordinance, which does not conform to the use regulations of the ordinance or such use in existence at the date of adoption of the amendments to the ordinances which does not conform to the use regulations of the ordinance, as amended.
40. **Nursery/Daycare Center** – is a place where children are temporarily cared for and trained in the absence of their parents.
41. **Park** – is a pleasure ground set apart for the recreation by the public, to promote their health and enjoyment.
42. **Parking building** – refers to a building with several floors used for temporary parking of motor vehicles on various floors and may be provided with service allowed for service station.
43. **Parking lot** – is an off-street open area, the principal use of which is for the parking of motor vehicles by the public whether for compensation or not, or as accommodation for clients or customers.
44. **Private Pet House** – is a building structure for the keeping of domestic pets, for the enjoyment and/or protection of the members of the family residing within the building.
45. **Professional office** – refers to the office of a person engaged in any occupation, vocation or calling, not purely commercial, mechanical or agricultural, in which knowledge or skill in some department of science or learning is used by its practical application to the affairs of others, either advising or guiding them in serving their interest or welfare through the practice of an art founded therein.

46. **Recreational Center** – is a place, compounded or building or a portion thereof, open to the public for recreational and entertainment purposes.
47. **Residential** – single detached dwelling and duplex for use of owner, "on campus" dormitories, rectories, convents and monasteries, residential condominiums owned by occupants, army barracks, etc.
48. **Residential Condominium** – is a building containing at least five (5) or more apartment units with common areas and facilities, each apartment owner having exclusive possession of his apartment.
49. **Restaurant/Other Eateries** – refers to a retail establishment primarily engaged in the sale of prepared food and drinks for consumption on the premises.
50. **Servant's quarter** – is a room within the dwelling, or in any accessory building where servants, maid or helpers of the family are housed.
51. **Service Station** – is a building and its premises where gasoline, oil, grease, batteries, tires, and car accessories may be supplied and dispensed by retail and where in addition the following services may be rendered and sales made:
 - a. Adjusting and repairing of brakes;
 - b. Emergency wiring repairs;
 - c. Minor motor adjustments not involving removal of the head or crank case, or of raising the motor.
 - d. Minor servicing of carburetors;
 - e. Provision of road maps and other informational material to customers;
 - f. Radiator cleaning and flushing;
 - g. Replacing of mufflers and tail pipes, water-hose, fan belts, brake fluids, light bulbs, fuses, floor-mats, seat covers, windshield wipers, and wiper blades, grease retainers, wheels, bearing, mirrors and the like;
 - h. Sales and servicing of spark plugs, batteries and distributors parts;
 - i. Sales of soft drinks, packaged foods, tobacco and similar convenient goods for service station customers as accessory and incidental to the principal operations;
 - j. Tires servicing and repair, but no recapping or re-grooving;
 - k. Washing and polishing, and sale of automobiles washing and polishing materials;

Uses permissible at a filling station do not include major mechanical and body work, straightening of body parts, painting, welding, storage of automobiles both in operating condition, or other works involving noise, glare, fumes, smoke or others characteristic to any extent greater than normally found in service station. Service station is neither a repair nor a body shop.

52. **Shopping center** – means a group of not more than 15 continuous retail stores, originally planned and developed as a single unit, with immediate adjoining off-street parking.
53. **Store** – is a building or structure devoted exclusively to the retail sale of a commodity or commodities.
54. **Temporary** – Field offices, laborer's quarters, canopies and railings, protective fencing, etc

55. **Theater** – is a structure used for domestic, operatic, motion pictures and other performances for admission to which entrance money is received, and no audience participation and meal service are allowed.
56. **Tourist Inn or Pension House** – refers to any building or structure regularly catering to tourist and travelers, containing several independent rooms, providing common facilities such as toilet, bathrooms, living and dining rooms, as may be provided.
57. **Warehouse** – means any building the primary purpose of which is the storage of goods, wares, merchandise utilities and/or personal belongings.
58. **Yard** – is an open-space at grade between a building and the adjoining lot lines, unoccupied and unprotected by any portion of a structure from the ground upward
59. **Others** – Cemetery structure such as mausoleums, tombs, multi-level niches, etc.

SECTION 3M.02. Imposition of Fees –There is hereby imposed a fee for processing of applications for permits and clearances required under this code as follows:

(a) For processing of application for Certificate of Zoning Compliance:

I. ZONING AND LOCATIONAL CLEARANCE

A. Residential Structure Single Attached/Detached

The project cost of which is:

- | | |
|-----------------------|------------------------------------|
| 1. P100,000 and below | 550.00 |
| 2. Over P100,000 | 550.00 |
| | + 1/10 of 1% in excess of P100,000 |

B. Apartments

- | | |
|---------------------------------------|------------------------------------|
| 1. Project Cost of P500,000 and below | 1,100.00 |
| 2. Project Cost over P500,000 | 1,100.00 |
| | + 1/10 of 1% in excess of P500,000 |

C. Dormitories

- | | |
|---------------------------------------|------------------------------------|
| 1. Project Cost of P500,000 and below | 1,100.00 |
| 2. Project Cost over P500,000 | 1,100.00 |
| | + 1/10 of 1% in excess of P500,000 |

D. Institutional, the project cost of which is:

- | | |
|-----------------------|------------------------------------|
| 1. P100,000 and below | 880.00 |
| 2. Over P100,000 | 880.00 |
| | + 1/10 of 1% in excess of P100,000 |

E. Commercial, Industrial, Agro-Industrial

The project cost of which is:

- | | |
|-----------------------|------------------------------------|
| 1. P100,000 and below | 2,200.00 |
| 2. Over P100,000 | 2,200.00 |
| | + 1/10 of 1% in excess of P100,000 |

F. Special Uses/Special Project

The project cost of which is:

- | | |
|-----------------------|---|
| 1. P100,000 and below | 2,200.00 |
| 2. Over P100,000 | 2,200.00 |
| | + 1/10 of 1% in excess of P100,000 same as original application |

G. Alteration/Expansion (Affected Areas/ Cost of Expansion Only)**II. SUBDIVISION PROJECTS/ACTIVITIES (Under P.D. 957)****A. Approval of Subdivision Plan**

- | | |
|---|---|
| 1. Prelim Approval and Location Clearance (PALC) | 1,100.00 / ha.
for the first five (5) hectares |
| a. For every additional hectare or fraction thereof | 550.00/ha. |
| 2. Final Approval and Development Permit Regard | 5,500.00 /ha.
Less of density |
| a. Additional Fee on floor area of Houses/Buildings sold with the lot | 11.00/ sq. m |
| 3. Inspection Fee | 2,200.00 / ha.
regardless of density |
| 4. Alteration of Plans (Affected areas only) | same as Final Approval and Development Permit |
| 5. Certification of Completion | 2,200.00 / ha.
regardless of density |

III. SUBDIVISION PROJECTS UNDER BP 220**A. Subdivision**

- | | |
|---|---------------------------------------|
| 1. Preliminary Approval and Location Clearance | |
| a. Socialized Housing | 308.00
for the first ten (10) has. |
| b. Economic Housing | 550.00
for the first five (5) has. |
| For every additional hectare or a fractional thereof | |
| a. Socialized Housing | 88.00 |
| b. Economic Housing | 220.00 |
| 2. Final Approval and Development Permit | 1,100.00 / ha. |

3. Inspection Fee
 - a. Socialized Housing 550.00 / ha.
 - b. Economic Housing 1,100.00 / ha.
4. Alteration of Plan (affected areas only) 1,100.00 / ha.
5. Building Permit (per sq. m. of floor area of Housing unit) 11.00/sq. m.
6. Certificate of Completion (per hectare or a fraction of land area) 660.00 / ha.
7. Certificate of Occupancy (per sq. m. of the floor, Floor area of the Housing Unit) 11.00/sq. m.

IV. APPROVAL OF INDUSTRIAL SUBDIVISION

A. Preliminary Approval and Location Clearance

1. First Five (5) hectares 1,650.00 / ha.
2. Every additional hectares 550.00 / ha.

B. Final Approval and Development Permit

5,500.00 / ha.
regardless of location

C. Inspection Fee

5,500.00 / ha.
regardless of location

D. Alteration of Plan (affected areas only)

same as Final Approval
and Development Permit

E. Certification of Completion

550.00 / ha.
regardless of location

V. APPROVAL OF COMMERCIAL SUBDIVISION

A. Preliminary Approval and Location Clearance

1. First two (2) hectares 1,650.00 / ha.
2. Every additional hectares 550.00 / ha.

B. Final Approval or Development Permit

22,000.00 / ha.
regardless of location

C. Inspection Fee

2,200.00 / ha.
regardless of location

D. Alteration of Plan (affected areas only)

same as Final Approval
and Development Permit

E. Certification of Completion

2,200.00 / ha.

VI. APPROVAL OF FARM LOT SUBDIVISION

A. Preliminary Approval and Location Clearance	
1. First five (5) hectares	1,100.00 / ha.
2. Every additional hectares	220.00 / ha.
B. Final Approval or Development Permit	2,200.00 / ha.
C. Inspection Fee	1,650.00 / ha.
D. Alteration of Plan (affected areas only)	2,200.00 / ha.
E. Certification of Completion	1,650.00 / ha.

VII. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT

A. Preliminary Approval and Location Clearance	
1. For Memorial Projects	2,200.00 / ha.
2. For Cemeteries	1,100.00 / ha.
Every Additional Hectares or a fraction thereof	
1. Memorial Projects	550.00 / ha.
2. Cemeteries	330.00 / ha.
B. Final Approval and Development Permit	
1. Memorial Projects	11.00 / sq.m.
2. Cemeteries	5.50 / sq. m.
C. Inspection Fee	
1. Memorial Projects	2,200.00 / ha.
2. Cemeteries	550.00 / ha.
D. Alteration of Plan (affected areas only)	same as Final Approval and Development Permit
E. Certificate of Completion	
1. Memorial Projects	1,100.00 / ha.
2. Cemeteries	550.00 / ha.

VIII. OTHER TRANSACTIONS/CERTIFICATIONS

A. Application/Request for:

- | | |
|--|----------|
| 1. Extension of Time to Complete Development | 1,650.00 |
| 2. Exemption from Cease and Desist Order | 220.00 |
| 3. Lifting of Cease and Desist Order | 1,650.00 |
| 4. Change of Name/Ownership | 1,650.00 |

B. Other Certification

- | | |
|--|--------|
| 1. Zoning Certification | 330.00 |
| 2. Certificate of Local Viability | 330.00 |
| 3. Others, to include | |
| a. Availability of Record/Public request of
copies/research works | 165.00 |
| b. Certificate of No Records on File | 165.00 |
| c. Certified true/Xerox copy of documents | |
| 1. Document of five (5) pages or less | 55.00 |
| 2. Every additional page | 11.00 |

SECTION 3M. 03. Administrative Fines

	Minimum	Medium	Maximum
1. Failure to secure development permit	1,000 – 2,000	2,001 – 3,000	3,001 – 5,000
2. Unauthorized alteration of approved development plan	1,000 – 2,000	2,001 – 3,000	3,001 – 5,000
3. Non-compliance with approved development plan	1,000 – 2,000	2,001 – 3,000	3,001 – 5,000
4. Violation of other provisions of PD957 and other related laws, including their implementing rules and guidelines	1,000 – 2,000	2,001 – 3,000	3,001 – 5,000

SECTION 3M.04. Fees for the Grant of Exceptions or Variances- When uses applied for does not conform with the allowable uses within specific district or zones as defined in this Code and the applicant thereof files a written application with the Zoning Administrator for an exception of variances from the limitations imposed on such zones or districts, a fee in the amount of THREE HUNDRED THIRTY PESOS(P330.00)is hereby imposed for the processing of the aforesaid application.

SECTION 3M.05. Appeal Fee - There is hereby imposed a fee of THREE HUNDRED THIRTY PESOS (P330.00) the filing of appeals on adverse decisions made by the Zoning Administrator on application for Certificate of Zoning Compliance payable upon filing thereof.

SECTION 3M.06.Violation and Penalty – Any individual whether natural or juridical who shall violate any of the provisions of this Article shall upon conviction, be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court. In case of violation by corporation, partnership, or association, the penalty shall be imposed upon the erring officers thereof.

ARTICLE N PERMIT FEE FOR BUTCHERS

SECTION 3N. 01. Definition – As used in this Article:

1. **Butcher** – refers to a person who slaughters animals, chicken, and fowls at the slaughterhouse or market in the municipality.

SECTION 3N. 02. Imposition of Fees. – There shall be collected an annual fee of ONE HUNDRED TEN PESOS (P110.00) for the issuance of a Mayor's Permit for butchers within this municipality.

SECTION 3N. 03. Time and Manner of Payment – The Mayor's Permit shall be paid to the Municipal Treasurer before the butcher can exercise his occupation in the slaughterhouse. Thereafter, the fee shall be paid annually upon renewal of the permit on the birth month of the permittee.

SECTION 3N. 04. Administrative Provision – Only licensed butchers shall be allowed to slaughter animals and fowls at this municipality's market or slaughterhouse.

SECTION 3N. 05. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE O PERMIT FEE FOR SECURITY GUARDS, WATCHMEN AND PRIVATE DETECTIVES

SECTION 3O.01. Imposition of Fees. – There shall be collected an annual fee of ONE HUNDRED TEN PESOS (P110.00) for the issuance of a Mayor's Permit for security guard, watchman, and private detective detailed, assigned or performing their respective functions as such within the jurisdiction of this municipality.

SECTION 3O. 02. Time and Manner of Payment – The Mayor's Permit shall be paid to the Municipal Treasurer upon the filing of the required application for the issuance of a Mayor's Permit before the Office of the Municipal Mayor.

SECTION 3O. 03. Administrative Provisions – The applicant for the issuance of the Municipal Mayor's Permit for security guards shall be in writing and shall set forth the following: the name of the private security and investigation agency, the address of its main office and other branches or supervising offices within this municipality.

SECTION 3O 06. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE P LICENSE FEE ON DOGS

SECTION 3P. 01. Imposition of Fees. Every person who owns or keeps any dog over three (3) months old or shall obtain a license thereof shall pay to the Municipal Treasurer the sum of ELEVEN PESOS (P11.00) per annum.

SECTION 3P. 02. Time and Manner of Payment – The license fee shall be paid to the Municipal Treasurer upon application for the issuance of a Mayor's Permit for one's own dog.

SECTION 3P. 03. Administrative Provisions – The Municipal Treasurer shall keep a registry book of all licensed dogs, describing the name, breed, color, and sex. He shall also enter in the register the name and address of the owner-keeper, and number of the metal tag which shall be provided by the Municipal Treasurer for every dog, licensed, the cost of aforesaid tag shall be paid by the owner.

SECTION 3P. 04. Poundage and Penalty – Failure to pay the fee and surcharge, within ten (10) days from receipt of notice for payment of said fee and charge shall cause the dog to be impounded. Owners who set loose their dog outside their premises without providing the dog with a muzzle shall be punished by a fine of not less than ONE THOUSAND PESOS (P1,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE Q PERMIT FEE ON STORAGE OF FLAMMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCES

SECTION 3Q.01. Imposition of Fees There shall be collected annual dues from every person who stores the following substances respectively:

a. Storage of gasoline, diesel, fuels, kerosene and similar gasoline products	330.00
b. Storage of Cinematographic Films	110.00
c. Storage of Celluloid	110.00
d. Storage of Calcium Carbide	110.00
e. Storage for tar, resin and similar materials	165.00
f. Storage for Coal Deposits	
1. Below 100 tons	55.00
2. 100 tons or more	110.00
g. Storage of combustible, flammable or explosive substances not mentioned above	55.00

SECTION 3Q. 02. Time of Payment .The fees imposed herein shall be paid to the Municipal Treasurer upon application for the issuance of a Mayor's Permit to store the aforementioned substances.

SECTION 3Q. 03. Administrative Provisions

1. No person shall hold, keep or store at his place of business or house any flammable, combustible or explosive substances without first securing a permit therefore. Gasoline or naphtha not exceeding the quantity of ten (10) gallons kept in and used by launches or motor boats, and any quantity of gasoline kept in tank of any vehicle shall be exempt from the permit fee herein required.
2. The Mayor shall promulgate the rules and regulations for the proper storing of the foregoing substances and shall have supervision therefore.

SECTION 3Q. 04. Penalty. Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE R

PERMITFEETO OPERATE TELECOMMUNICATION FACILITIES

SECTION 3R.01.Imposition of Fee There shall be collected a yearly fee of ONE HUNDRED TEN PESOS (P110.00) for the issuance of a Mayor's Permit to operate telecommunication facilities within the territorial jurisdiction of this municipality.

SECTION 3R. 02.Time of Payment – The fee imposed by this Article shall be paid to the Municipal Treasurer upon application for the issuance of a permit with the Municipal Mayor before the start of operations.

SECTION 3R. 03. Administrative Provisions – The Municipal Mayor shall issue rules and regulations for the effective implementation of this Article.

SECTION 3R. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE S

POUNDAGE FEESONMOTOR VEHICLES

SECTION 3S.01.Imposition of Fees– Any person who owns a vehicle impounded by the local police officer for violation of traffic rules and regulations within the jurisdiction of this municipality, shall pay a poundage fee per day as follows:

(a) Motorcycle and motorized tricycle	110.00
(b) Cars and jeeps	165.00
(c) Jeeps and cars for public use, trucks and buses	220.00

SECTION 3S. 02. Time and Manner of Payment – The poundage fee on motor vehicles shall be paid to the Municipal Treasurer before the release of the vehicle to its owner.

SECTION 3S. 03. Administrative Provisions – The Chief of Police shall cause the notice of the impounding of motor vehicles to be posted at the main door of the Municipal Hall for at least five (5) consecutive days within which the owner shall claim and establish ownership thereof.

The Chief of Police shall issue rules and regulations for the proper disposal of vehicles, if no person shall claim ownership within the stipulated time mentioned above.

SECTION 3S. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE T

PERMIT FEE ON HAULING AND TRUCKING SERVICES

SECTION 3T. 01. Imposition of Fees - There shall be collected a permit fee of ONE HUNDRED TEN PESOS (P110.00) on persons engaged in the business of hauling and trucking services operating within this municipality. The fee shall not be collected for hauling and trucking services that merely pass through the streets of this municipality.

SECTION 3T. 02. Time of Payment and Surcharge for Late Payment – The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative before the hauling or trucking services start business within this municipality. Failure to pay the fee required herein shall make the taxpayer liable to a surcharge of twenty five percent (25%) of the amount due which shall be collected and accounted for in the same manner and at the same time as the original amount due plus interest at 2% per month but in no case shall the total interest exceed 36 months.

SECTION 3T. 03. Administrative Provisions

- a. The mayor's Permit shall be issued only to the hauling or trucking services after payment of the fee to the Municipal Treasurer and such permit shall be valid to all units declared by the persons to whom the permit has been issued.
- b. Haulers shall observe carefully the proper loading of logs, that the same are securely tied, and that sand and gravel trucks are properly covered.
- c. The weight capacity of roads and bridges shall be carefully observed by the hauling or trucking services.
- d. A copy of the mayor's Permit shall be carried at all times by each of the trucks for which the permit has been issued.

SECTION 3T. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE U
PERMIT FEE FOR THE CONSTRUCTION OF RADIO TRANSMITTING TOWERS
AND COMMUNICATIONS AND SIMILAR STRUCTURES

SECTION 3U. 01. Imposition of Fees— There shall be collected a fee as provided for in Articles L Section 3L. 10 and M of this Code for the issuance of Mayor's Permit from every individual or entity that shall construct or cause to be constructed radio transmitting tower or similar structure within the jurisdiction of this municipality.

SECTION 3U. 02. Time and Manner of Payment — The fee imposed in this Article shall be paid to the Municipal Treasurer after securing a building permit and upon application for a permit to construct radio transmitting tower or similar structure with the Office of the Mayor.

SECTION 3U.03. Administrative Provisions — No radio transmitting tower shall be allowed to operate without prior inspection and approval by the Municipal Mayor or his duly authorized representative.

Application for the permit from the Office of the Mayor shall be filed by the contractor or owner who shall thereafter apply for inspection and approval of the construction of radio transmitting tower or similar structures as soon as the work is completed before the use of said structure. If the work is not in conformity with the conditions set forth in the permit and the fees therefore shall be forfeited. If the work is found in conformity with the requirements the Mayor shall issue a certificate of approval.

SECTION 3U. 04. Penalty — Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

SECTION 3U. 05. Applicability of Pertinent Provision of Law

All law existing laws, rules and regulations governing the construction of radio transmitting tower and similar structure are hereby adopted as part of this Article.

ARTICLE V
INSPECTION FEE ON IRRIGATION PUMP,
BUILT NEAR MUNICIPAL WATERS

SECTION 3V.01. Imposition of Fees — There shall be collected a permit and inspection fee as provided for in Article L of this Code on each irrigation pump built near municipal water.

SECTION 3V. 02. Time and Manner of Payment — The fee imposed above shall be paid in advance to the Municipal Treasurer upon application for a permit with the Office of the Municipal Mayor to construct an irrigation pump near municipal waters and within the first twenty (20) days of January of every year thereafter.

SECTION 3V. 03. Applicability Clause — All existing ordinance, rules and regulation governing the construction of irrigation pumps near municipal waters are hereby adopted as part of this Article

SECTION 3V. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE W

PERMIT AND INSPECTION FEES ON ELECTRICAL AND HAND PUMP INSTALLATION

SECTION 3W.01. Imposition of Fees – There shall be collected a fee as provided for in Article L of this Code for issuance of Mayor's Permit to install electrical and hand pump within this municipality.

SECTION 3W. 02. Time of Payment – The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for a permit with the Office of the Municipal Mayor.

SECTION 3W. 03. Administrative Provisions – An Application shall be issued by the Municipal Mayor upon favorable recommendation of the Administrator of this municipality's Water-Works system or his duly authorized representative who shall inspect the premises where the pump shall be installed to determine whether the site and installation of the pump conform with existing regulations.

SECTION 3W. 04. Penalty -Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE X

PERMIT FEES ON USE OF GROUND WATER SUPPLY

SECTION 3X.01. Imposition of Fees – There shall be collected the following annual permit and inspection fees from individual or entity that shall construct or cause to be constructed artesian well within the jurisdiction of this municipality.

a) Artesian Well for personal use with 200 ft. deep and artesian well-constructed by any agency of the government	Exempted
b) Artesian well with no more than 400 ft. or 122 meters deep with well casing of not more than 200 mm in diameter	1,100.00
c) Artesian well with not more than 1,000 ft. or 305 meter deep with well casing of not more than 10 inches or 250 mm.	5,500.00
d) Artesian well with not more than 1,000 ft. or 305 meter deep with well casing of not more than 10 inches or 250 mm.	11,000.00

- f) For repair of artesian well, the rate shall be 50% of the amount imposed on the construction of artesian well in this Article.

SECTION 3X. 02. Applicability Clause – The provisions of Municipal Ordinance, regulating the use of ground water supply, shall apply.

SECTION 3X. 03. Penalty Clause—Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

CHAPTER IV SERVICE FEES

ARTICLE A SECRETARY'S FEES

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

	Amount
(1) For every page or fraction thereof, typewritten (not including the Certificate and Notation)	11.00
(2) For each Certificate of Correctness (with seal of office) written on the copy or attached thereto	11.00
(3) For certifying the official act of a Municipal Judge or other judicial certificate, with seal	11.00
(4) For certified copies of any paper, record, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each page	11.00
(5) Xerox copy or any other copy produced by copying Machine per page	11.00
(6) Photo copy, per page	11.00
(7) Where the copy to be furnished is in printed form, in whole or in part, for 2 pages in a sheet	22.00

SECTION 4A.02.Exemption – The imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the Court at the request of the litigants, in which case charges shall be made in accordance with the Schedule I Section 4A. 01.

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

ARTICLE B LOCAL REGISTRY FEES

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

(a) Registration of Live Birth, Foundling, Death and Marriage	Free
(b) Registration of Court Decree/Order	550.00
(c) Registration of Legal Instrument	220.00
(d) Registration of Application for Marriage License	330.00
(e) Other Fees:	
1. Application for Marriage License Fee	2.00
2. Marriage Counseling/Family Planning Fee	55.00
3. Marriage Solemnization Fee	55.00
(f) Issuance of Certified Copy of Civil Registry Document	110.00
(g) Permit Fees for Cadaver Disposition	
1. Burial Registration Permit	55.00
2. Exhumation of Cadaver	33.00
3. Disinterment or Removal of Cadaver	33.00
4. Cremation	55.00
5. Entrance from other City/Municipality	55.00
6. Transfer to other City/Municipality	55.00
7. Cemetery Fee	22.00

SECTION 4B. 02. Exemptions –The above shall not be collected in the following cases:

- a. Issuance of certified copies of documents for official use at the request of a competent court or other government agency.
- b. Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grade (Grade-I), in a public school.
- c. Burial permit of a pauper, per recommendation of the Municipal Mayor.

SECTION 4B. 03. Time of Payment – The fees shall be paid to the Municipal Treasurer before the registration of a document or issuance of the license or certified copy of a local registry or document.

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

SECTION 4B. 05. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE C POLICE CLEARANCE FEES

SECTION 4C.01. Imposition of Fees – There shall be collected a service fee for each police clearance certificate issued, as follows:

(a) For employment, scholarships, study grants	
1. Local	44.00
2. Abroad	110.00
(b) For firearms permit application	330.00
(c) For change of name (corrections)	55.00
(d) For passport or visa application	110.00
(e) For application for Filipino Citizenship	550.00
(f) Other purposes	22.00

SECTION 4C. 02. Time of Payment – The service fees imposed in this Article shall be paid to the Municipal Treasurer upon application for the police clearance certificate.

ARTICLE D SERVICE FEES FOR HEALTH EXAMINATION

SECTION 4D. 01. Imposition of Fees – There shall be collected a fee of THIRTY THREE PESOS (P33.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of FIVE PESOS AND FIFTY CENTAVOS /per page (P5.50) shall be collected for additional copy or subsequent issuance of copy of the initial medical certificate issued by the Municipal Health Officer.

SECTION 4D. 02. Time of Payment – The fee shall be paid to the Municipal Treasurer before the Physical Examination is made and the medical certificate issued.

SECTION 4D. 03. Administrative Provisions

- a. Individual engaged in an occupation or works 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:
 1. Food Establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public Swimming or Bathing Places
 3. Dancing Schools, Dance Halls and Night Clubs – includes dance instructor/instructress, hostess, cooks, bartenders, waitresses, etc.

4. Tonsorial and Beauty Establishments – include employee of barber shops, beauty parlors, hairdressing and manicuring establishments, and figure slandering saloons.
 5. Massage Clinics and Sauna Bath Establishments – include masseur, massage clinic/sauna bath attendants, etc.
 6. Hotels, Motels and Apartments, Lodging, Boarding, or Tenement Houses, and Condominiums.
- b. Owners, managers, or operators of the establishment shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
 - c. The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

SECTION 4D. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE E

SANITARY INSPECTION FEE

Section 4E.01. Imposition Fees—There shall be collected an annual sanitary fee from each business establishment stated hereunder in this municipality based on capital investment as follows: (Kautusang Bayan Blg. 02-T2012 – Kodigo sa Kalusugan)

Sanitation and Health Certificates

a. Health Certificate/Examination	75.00
b. Sanitary Inspection	100.00
c. Local Environmental Clearance	
1. Industrial Manufacturing	
Above 1,000 sq.m.	2,500.00
Below 1,000 sq.m.	1,500.00
2. Commercial & other services	500.00
d. Fogging excluding diluents to be shouldered by the requisitioner	
1. with an area of 25 sq. m.	250.00
2. additional per sq.m.	50.00
e. Bacteriological Examination	2,000.00
f. Physical & Chemical Examination	2,000.00
g. Certificate of Potability	1,000.00

4. Tonsorial and Beauty Establishments – include employee of barber shops, beauty parlors, hairdressing and manicuring establishments, and figure slandering saloons.
 5. Massage Clinics and Sauna Bath Establishments – include masseur, massage clinic/sauna bath attendants, etc.
 6. Hotels, Motels and Apartments, Lodging, Boarding, or Tenement Houses, and Condominiums.
- b. Owners, managers, or operators of the establishment shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
 - c. The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the propose for which the examination was made.

SECTION 4D. 04.Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not mor0e than six (6) months, or both in the discretion of the court.

ARTICLE E

SANITARY INSPECTION FEE

Section 4E.01.ImpositionFees–Thereshall be collected an annual sanitary fee from each business establishment stated hereunder in this municipality based on capital investment as follows: (Kautusang Bayan Blg. 02-T2012 – Kodigo sa Kalusugan)

Sanitation and Health Certificates

a. Health Certificate/Examination	75.00
b. Sanitary Inspection	100.00
c. Local Environmental Clearance	
1. Industrial Manufacturing	
Above 1,000 sq.m.	2,500.00
Below 1,000 sq.m.	1,500.00
2. Commercial & other services	500.00
d. Fogging excluding diluents to be shouldered by the requisitioner	
1. with an area of 25 sq. m.	250.00
2. additional per sq.m.	50.00
e. Bacteriological Examination	2,000.00
f. Physical & Chemical Examination	2,000.00
g. Certificate of Potability	1,000.00

With capital investment of:

Less	10,000.00	75.00
	10,000.00 but less than 20,000.00	150.00
	20,000.00 but less than 30,000.00	225.00
	30,000.00 but less than 50,000.00	450.00
	50,000.00 but less than 75,000.00	550.00
	75,000.00 but less than 100,000.00	650.00
	100,000.00 but less than 200,000.00	750.00
	Every 5,000.00 but over 200,000.00	5.00

In cases where a single person, partnership, or corporation conducts or operates 2 or more businesses in one place or establishment, the sanitary permit shall be paid and imposed on the higher business.

Burial, and other related permits such as cadaver/death disposition fees imposed by the Local Civil Registry Office shall be allowed.

SECTION 4E. 02. Time of Payment and Surcharge for Late of Payment – The fee prescribed in this Article shall be paid in advance or before the twentieth (29th) day of January to the Municipal Treasurer or his duly authorized representative who shall issue a receipt as evidence of payment of this fee. If the fee is not paid within the prescribed period, a surcharge of twenty-five percent (25%) per month but shall not exceed 36 months shall be imposed.

SECTION 4E. 03. Administrative Provisions

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

SECTION 4E. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE F GARBAGE FEES

SECTION 4F. 01. Imposition of Fees – There shall be collected from the owner or operator of a business establishment and occupants of residential houses, apartments and flats an annual garbage fee, in accordance with the following schedule:

SCHEDULE A – Aircraft and Water Companies

	Rate Per Quarter
1. Main Office	2,200.00
2. For every branch office	1,100.00

SCHEDULE B – Amusement Places

1. Amusement centers and establishments with coin-operation machines, appliances, amusement rides and shooting galleries, side shows, booths and other similar establishments with contrivances from the amusement of customers, per contrivance	55.00
3. Billiard and/or pool hall, per table	27.50
4. Bowling establishments	
a. Automatic, per lane	55.00
b. Non-automatic, per lane	27.50
5. Casinos	1,100.00
6. Circuses, carnivals and the like	275.00
7. Cockpit	550.00
8. Golf links and/or ranges	440.00
9. Gymnasium	55.00
10. Membership clubs, associations or organizations:	
a. Serving food, drinks and lodging facilities	440.00
b. Serving foods and drinks without lodging facilities	220.00
11. Night/Day clubs, discos and other similar establishments:	
a. Night Clubs	550.00
b. Day Clubs	330.00
c. Cocktail lounges or bars, beer gardens, discos	220.00
d. Cabarets/Dance Halls	165.00
12. Race/Tracks, Jai-Alai Fronton, Coliseum or Similar establishments:	
For every off-track and/or off-fronton betting centers	110.00
13. Resort or other similar establishments	110.00
14. Sauna baths and massage clinics, per cubicle	22.00
15. Skating Rinks	110.00
16. Stadium, sports complex	275.00
17. Theater or cinema houses with seating capacity of:	
a. More than 2,000 persons	330.00
b. 500 to 2,000 persons	220.00
c. Less than 500 persons	110.00
18. Pelota courts, tennis courts and other similar nature	55.00

SCHEDULE C – Electric and Power Companies

1. Main Office and/or each power plant	1,375.00
2. Every branch office thereof	550.00

SCHEDULE D – Financial Institutions**1. Banks:**

a. Commercial Banks (Main Office)	550.00
Every bank branch thereof	165.00
b. Savings Bank (Main Office)	220.00
Every bank branch thereof	110.00
c. Rural Banks	110.00

2. Savings and Loan Association, Insurance Companies, Pawnshops

a. Main Office	220.00
b. Every branch thereof	55.00

**3. Financial and/or Lending Investors Establishments
Money Shops:**

a. Main Office	220.00
Every branch thereof	55.00
b. Authorized dealer in Foreign Currencies and Stock Brokers	110.00

SCHEDULE E – Gasoline Service/Filling Stations

1. Having an area of 1,500 sq. m. or more	330.00
2. Having an area of more than 1,000 but less than 1,500 sq. m.	220.00
3. Having an area of 1,000 sq. m. or less	165.00
4. Curb Pumps and filling stations	110.00

SCHEDULE F – Private Hospitals and Medical Clinics

With Bed Capacity For:

1. More than 500 rooms	550.00
2. 301 to 500 persons	462.00
3. 151 to 300 persons	396.00
4. 101 to 150 persons	275.00
5. 76 to 100 persons	231.00
6. 51 to 75 persons	165.00
7. less than 25 persons	
Animal Hospitals and others	110.00

**SCHEDULE G – Hotel, Motels, Apartels, Apartments, Pension Inns, Drive Inns, Boarding
Houses, Lodging Houses, Dormitories, Dwellings, and Other Space For
Lease or Rent****1. Hotels****a. Five Star, per room.**

1. Single bed	16.50
2. Double bed	33.00
3. Suite	55.00

b. Four Star, per room	
1. Single bed	13.20
2. Double bed	27.50
3. Suite	44.00
c. Three Star, per room	
1. Single bed	11.00
2. Double bed	22.00
3. Suite	33.00
2. Hotels, Apartments and Drive Inns, per room	22.00
3. Hotels, Apartels, Pension Inns:	
a. With air-conditioned per room	
1. Single bed	22.00
2. Double bed	33.00
b. Without air-conditioned per room	
1. Single bed	11.00
2. Double bed	22.00
4. Boarding Houses, Lodging Houses, Dormitories, Bed spaces (bed capacity) per bed	22.00

SCHEDULE H – Institution of Learning

1. Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollment as follows:	
a. 50,000 students or more	880.00
b. 30,000 students or more but less than 50,000 students	715.00
c. 20,000 students but less than 30,000 students	495.00
d. 10,000 students or more but less than 20,000 students	275.00
e. 5,000 or more but less than 10,000 students	165.00
f. 1,000 or more but less than 5,000 students	110.00
g. 300 or more but less than 1,000 students	55.00
h. Below 300 students	27.50

SCHEDULE I – Liquefied Petroleum

Gas Dealer	
1. Marketer	110.00
2. Dealer	55.00

SCHEDULE J – Market Stallholders

1. Private Market	
a. For each stall with 100 or more stallholders	22.00
b. For each stall with less than 100 stallholders	11.00

- | | |
|------------------|-------|
| 2. Public Market | |
| a. Each Stall | 22.00 |

Stall holders with more than five (5) square meters and/or rendering special services such as pawnshops, appliances store, banks and other similar establishments shall be included from the term stallholders and levied garbage fees in accordance with the pertinent provisions of this Chapter.

SCHEDULE K – Media Facilities

- | | |
|--|--------|
| 1. Newspapers, books or magazine publications: | |
| a. Daily Newspaper | 165.00 |
| b. Weekly Magazines | 110.00 |
| c. Books and other magazines publications | 55.00 |
| 2. Radio Stations | 110.00 |
| 3. T.V. Stations | 165.00 |

SCHEDULE L – Telegraphic, Teletype, Cables and Wireless Communication Companies etc.

- | | |
|---------------------------------|--------|
| 1. Main Office | 165.00 |
| 2. Every branch/station thereof | 82.50 |

SCHEDULE M – Telephone Companies

- | | |
|---------------------------------|----------|
| 1. Main Office | 1,650.00 |
| 2. Every branch/station thereof | 82.50 |

SCHEDULE N – Terminal Garage for Bus, Taxi and Other Public Utility Vehicles Except those Used for Home Garage

- | | |
|--|--------|
| 1. With an area of 1,000 sq. m. or more | 275.00 |
| 2. With an area of 700 sq. m. or more but less than 1,000 sq. m. | 220.00 |
| 3. With an area of 500 or more but less than 700 sq. m. | 165.00 |
| 4. With an area of 300 or more but less than 500 sq. m. | 110.00 |
| 5. With an area of less than 300 sq. m. | 55.00 |

SCHEDULE O – Peddlers, Ambulant Vendors, Except Delivery Van or Truck

11.00

SCHEDULE P – Administration Offices, Display Offices, and/or Offices for Professional

55.00

SCHEDULE Q – Film Shooting, per day

22.00

SCHEDULE R – Private Warehouse or Bodega

55.00

**SCHEDULE S – All Other Businesses and Other Services, Agencies
Not Specified Above**

1. Manufacturers, Producers and Processors:	
a. Principal Office:	
1,000 sq. m. or more	1,375.00
500 sq. m. or more but less than 1,000 sq. m.	935.00
200 sq. m. or more but less than 500 sq. m.	660.00
100 sq. m. or more but less than 200 sq. m.	495.00
50 sq. m. or more but less than 100 sq. m.	330.00
25 sq. m. or more but less than 50 sq. m.	110.00
Less than 25 sq. m.	55.00
b. Branch or Sales Office with an aggregate area of:	
	Factory Within the Municipality Per Quarter
1,000 sq. m. or more	440.00
500 sq. m. or more but less than 1,000 sq. m.	330.00
200 sq. m. or more but less than 500 sq. m.	220.00
100 sq. m. or more but less than 200 sq. m.	165.00
50 sq. m. or more but less than 100 sq. m.	110.00
25 sq. m. or more but less than 50 sq. m.	33.00
Less than 25 sq. m.	11.00
2. Exporters/Importers	275.00
3. Brewers, Distillers, Compounders and Public Eating Places with aggregate area of:	
1,000 sq. m. or more	1,375.00
500 sq. m. or more but less than 1,000 sq. m.	935.00
200 sq. m. or more but less than 500 sq. m.	660.00
100 sq. m. or more but less than 200 sq. m.	495.00
50 sq. m. or more but less than 100 sq. m.	330.00
25 sq. m. or more but less than 50 sq. m.	110.00
Less than 25 sq. m.	55.00
Carinderia	33.00
4. Owners or Operators of Business Establishment Rendering Services	
a. Business Offices of General Contractors (Building Specially Engineering), Manpower service/employment agencies, private detective agencies, advertising agencies with an aggregate area of	
1,000 sq. m. or more	825.00
500 sq. m. or more but less than 1,000 sq. m.	605.00
200 sq. m. or more but less than 500 sq. m.	440.00
100 sq. m. or more but less than 200 sq. m.	275.00
50 sq. m. or more but less than 100 sq. m.	110.00
25 sq. m. or more but less than 50 sq. m.	55.00
Less than 25 sq. m.	22.00

b. Other Contractors/Business Establishments engaged in rendering services, printers and publishers with an aggregate area of:

1,000 sq. m. or more	1,237.50
500 sq. m. or more but less than 1,000 sq. m.	825.00
200 sq. m. or more but less than 500 sq. m.	605.00
100 sq. m. or more but less than 200 sq. m.	440.00
50 sq. m. or more but less than 100 sq. m.	275.00
25 sq. m. or more but less than 50 sq. m.	110.00
Less than 25 sq. m.	55.00

c. Independent Wholesalers, Dealers, Distributors, Retailers, Repackers with an aggregate area of:

1,000 sq. m. or more	1,100.00
500 sq. m. or more but less than 1,000 sq. m.	770.00
200 sq. m. or more but less than 500 sq. m.	550.00
100 sq. m. or more but less than 200 sq. m.	330.00
50 sq. m. or more but less than 100 sq. m.	165.00
25 sq. m. or more but less than 50 sq. m.	88.00
Less than 25 sq. m.	22.00

SCHEDULE T - (RESERVED) Owner's of Residential Houses and the Like-Owners or Administrator of All the Residential Houses and Used Exclusively for Residential Purposes Shall Pay an Annual Garbage Fee Based on the Following Rates:

The definition of **DWELLING** in Article M., Zoning Fee of this Code shall be adopted and implemented in this section.

SECTION 4F.02. Dumping Permit Fees – There is hereby imposed a dumping fee for collection and/or disposition of garbage, rubbish, and other waste materials by private individuals or judicial entities at designated municipal dumping site per dumping trip as follows:

1. Dump trucks, other trucks and the like	550.00
2. Medium trucks and the like	275.00

PROVIDED, that no person whether natural or juridical shall dump or cause the dumping of any garbage, rubbish or waste materials on any vacant land, whether of public or private ownership within the municipality without first securing a permit thereof from the Municipal Engineering Department subject to such rules and regulations as maybe prescribed by the Office of the Municipal Mayor in the amount of FIFTY FIVE PESOS (P55.00) plus TWELVE PESOS (P12.00) for every hauling equipment.

PROVIDED FURTHER, that barangay governments who are undertaking dumping and hauling shall be exempted from the payment of fees herein prescribed.

SECTION 4F.03. Time of Payment - The fees prescribe in this Article shall be paid to the Municipal Treasurer or his duly authorized representative within the first twenty (20) days of January of each year.

SECTION 4F.04. Surcharge for Late Payment - failure to pay the tax prescribe in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee, such surcharge to be paid at the same time in the same manner as the tax due.

SECTION 4F.05. Administrative Provisions.

- a. For purposes of the impositions the area of garbage collection shall only be the business area of this municipality.
- b. The owner or operator of the aforementioned business establishments and occupants of residential houses, apartments and flats shall provide in his premises he required garbage can or receptacle properly covered which shall be placed in front of his establishment or place before the time of collection. No Mayor's Permit shall be issued or renewed without first complying with this provision, in case of business
- c. The Sanitary Inspector (or the Municipal Health Officer) shall inspect once a month the said establishment to find out whether garbage is properly disposed off within their premises.

SECTION 4F. 06. Penalty. - Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

**ARTICLE G
MAYOR'S CLEARANCE FEE**

SECTION 4G.01. Imposition of Fees - There shall be collected a Mayor's Clearance fees prior to the issuance of the following clearance certificates from this municipality:

	Local	Abroad
1. Mayor's Clearance	22.00	55.00
2. Judge Clearance	22.00	55.00
3. Firearms Clearance Permit	330.00	
4. Or any other clearance that may be required	22.00	

SECTION 4G. 02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application

ARTICLE H TREASURER'S AND ASSESSOR'S FEES

SECTION 4H.01. Imposition of Fees— There shall be collected for service rendered by the Local Treasurer and Assessor of this Municipality the following fees:

TREASURER'S FEES:

a. Certification of Tax Payment	44.00
b. Certification of payments other than tax payment	44.00
c. Certification of copy of any documents on file per page (double this fee if there are 2 pages in a sheet)	44.00
d. Certified Xerox copy of any other copy produced by copying machine per page (double this fee if there are 2 pages in a sheet)	44.00
e. Certified photocopy, per page	44.00
f. Certification of Tax Clearance	44.00
g. Certification of clearances as to money/property accountability	44.00
h. Others not specified above	44.00

ASSESSOR'S FEES:

a. Certification of Copy of Tax Declaration	44.00
b. Certified Xerox copy of any other copy produced by copying machine per page (double this fee if there are 2 pages in a sheet)	44.00
c. Certification of No Registered Property	44.00
d. Others not specified above	44.00

ARTICLE I DENTAL SERVICES FEES

SECTION 4I. 01. Implementation of Dental Charges—The following schedules of pages for dental services rendered by the Dental Services Unit operated by the Municipal Government of this Municipality under the rural Health Unit are hereby prescribed, to wit:

Services	Rate
a. Extraction	55.00 per tooth
b. Amalgam Filling	110.00 per tooth
c. Zinc Oxide Eugenol Filling	55.00 per tooth
d. Oral Prophylaxis	100.00 per treatment

SECTION 4I. 02. Supplies and Medicines Included – The charges prescribed under the preceding Section shall include the supplies and medicine required for the rendition of the dental services therein enumerated as listed hereunder.

- a. **For extraction** – Anesthetic Solution, Xylocaine Surface Anesthesia, tincture of Methiolate, Disposable Needle and Cotton
- b. **For Amalgam Filling** – Burs, Mercury, Alloy and Cement Base, if deep sitted

- c. **For Zinc Oxide Eugenol Filling** – Burs, Eugenol and Zinc Oxide.
- d. **For Oral Prophylaxis, Pumice, Brush for Oral Prophylaxis, Taxi Liquid and Methiolate.**

It is understood that the supplies and/or medicine other than those herein listed when so required or needed in the rendition of services provided under Section 1 hereof, shall be provided by the patient.

SECTION 4I. 03.Exemptions – The following shall be exempted from the payment of the dental charges herein prescribed:

- a. Municipal Officials and Employees
- b. Barangay Officials
- c. Exceptional and meritorious cases as may be determined and duly approved by the Municipal Mayor.

The exercise of the privileges herein granted shall be subject to such guidelines as may be adopted by the Office of the Municipal Mayor, which guidelines shall be considered as part of this ordinance.

SECTION 4I. 04.Collection of Charges – The charges herein prescribed shall be collected prior to the rendition of the service and the Municipal Treasury Department is hereby authorized to devise the system of collection thereof and to prescribe such rules and regulations which shall be considered as part of this ordinance.

SECTION 4I. 05.Authority to receive Donations – The office of the Municipal Mayor may accept donations or contributions from dental patients with affluent means, for philanthropic individuals, associations and juridical entities for the improvement of the dental services of this municipality provided that such donations shall be duly receipted by the Municipal Treasury.

CHAPTER V MUNICIPAL CHARGES

ARTICLE A MARKET FEES

SECTION 5A. 01.Definitions – When used in this Article

1. **Public Market** – refers to any place, building or structure of any kind designated as such by the Sangguniang Bayan, except public streets, plazas, parks, and the like.
2. **Market Premises** – means 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.
3. **Market Stall** – is any allotted space or both in the public market where merchandise of any kind are sold or offered for sale.
4. **Market Section** – refers to subdivision of the market, housing one class or group of allied goods, commodities or merchandise.

SECTION 5A. 02. Market Sections – For purposes of this Article, the public market of this municipality shall be divided into the following sections:

- a. **Fish Section**—fresh fish, clams, oyster, lobster, shrimps, seaweeds, and other sea foods or marine product.
- b. **Meat Section** – Fresh meat from cow, carabao, goat, sheep, pig, etc.
- c. **Vegetable and Fruit Section** – all kinds of vegetable, fruit and root crops.
- d. **Dry Goods and Grocery Section** – all kinds of textile, readymade dresses and apparel, kitchen wares and glassware, school and office supplies, canned goods, sugar, rice and other preserved goods.
- e. **Eateries and Cooked Food Section** – All kinds of cooked food including refreshments and cakes.

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

SECTION 5A. 03. Imposition of Fees - There shall be collected the following market fees.

1. **Market Rentals/Fee** – Market Rentals/Fee at rates fixed by the Sangguniang Bayan shall be imposed for the occupancy or use of the public market and its premises. Those rental/fees include the following.
 - a. Rentals for permanent stalls shall be fixed to be paid per square meter or fraction thereof due within the first twenty (20) days of the month. Market fees for the occupancy of market premises shall be fixed at such reasonable rate per day, per square meter of space occupied within the market premises or fraction thereof, collection of the market fees shall be fixed at such reasonable rate per day, per square meter of space of space occupied, within the market premises, or fraction thereof, collection of the market fees shall be covered by official receipts.
 - b. Market entrance fee shall be imposed on all transient renders of any commodity or merchandise brought into the public market for sale on the basis of weight, bundle, sack, cardboard, or any other convenient unit of measurement. This fee is in view of the regular market fee based on the space occupied. It is due and payable before the transient reader or temporary stall holder begins to sell or dispose off his merchandise or commodity within the market premises Collection thereof shall be covered by cash tickets.
2. For purposes of computing market rental rate for a month the daily rate shall be multiplied by the number of square meters occupied and number of days.
3. The market/rental fees for the occupancy if fix stalls of the newly constructed public market buildings shall have a yearly increase of one peso per square meter or fraction thereof per day for five (5) years consecutively with new adjustments to be made after five (5) years by the Sangguniang Bayan when deemed necessary.
4. **Rental Rates Fees.** For occupancy and lease of market fixed stalls spaces or both within the new public market building and premises of the municipality
 - a. All front and corner fix stalls of the newly constructed buildings P 11,00 per square meter or fraction thereof per day.

- b. All fix stalls within the interior of the newly constructed public market, buildings – P6.60 per square meter or fraction thereof per day.
 - c. For every square meter or fraction thereof of all double tiendas occupied by vendors fronting A. Regidor St. N. Tobias St. and Burgos Street of the old public market building – P 3.30 per day.
 - d. For every square meter or fraction thereof of fix stalls within the interior of the old public market building – P 2.20per day.
 - e. For the lease and occupancy of ambulant spaces, stalls and premises of old and new public market buildings, the following rates of rentals shall be imposed and collected as fix hereunder; VIZ:
 - e.1 Ordinary days P11.00 per sq.m. or fraction per day
 - e.2 Thursday and Sundays - P16.50 per sq.m. or fraction per day
 - f. For purposes of uniformed rental rates of the stall location and in the exercise of its proprietary functions, all stalls or stores constructed along N. Torres St. P.Burgos St. and all those within the purview of the market premises withdrawn from public servitude shall be charged with the same rates as the of ambulant.
 - g. There shall be a charge of two pesos (P 2.20) per person for the use of toilets and/or comfort rooms of the public market except children up to twelve (12) years old.
 - h. The market fee for the occupancy of the market premises shall be fixed at such reasonable rates per day per square meter of space occupied therein. A rental fee of P 2,200.00 per sq.m. at the new eatery (Hawker's Plaza) shall be charged to occupants payable in two (2) years.
 - i. A rental fee of P 5,500.00 per sq.m. for the occupancy of the new fruit section (along Valenzuela St.) and extension of seven (7) groceries along A. Regidor St. of the new public market building.
5. **Market Entrance Fee.** In view of the regular market fees based on the space occupied, a market entrance fee based on the space occupied by the vendor including vehicles at the rates provided below shall be paid by all transient vendors of any commodity or merchandise brought to the market on the basis weight, bundle, sack, can, cart load, or other convenient measures as follows:

5.1 Fish and Other Seafoods

a. Per bañera of sugpo, alimango and the like	33.00
b. Per bañera of tahong, oysters, clams	22.00
c. Per bañera of fresh fish (1 st and 2 nd Class Categories)	33.00
d. Per kilogram of cooked, dried, salted/smoked fish	0.33
e. Per can (kerosene can of 5 gal. Cap. of alamang apta, bagoong)	5.50
f. Per Can of other fishes/sea food	11.00

5.2 Fruits

a. For every jeepload or its equivalent quantity in other container of melon/watermelon	44.00
b. For every jeepload or its equivalent quantity in other container of pineapple, sincamas, mangoes, bananas and other kind of fruits	33.00

- c. If fruits mentioned above and others are contained in
 - c.1 "Kaing" or its equivalent, per kaing 11.00
 - c.2 Sacks, per sack 5.50

5.3 Vegetables

- a. Per "Kaing" or its equivalent quantity of cabbage, pechay, cauliflower carrots, broccoli, and other kinds 5.50
- b. Per sack of potatoes, onion, garlic 5.50
- c. For every one hundred (100) cloves of dried garlic 2.20
- d. Per sack of gabi, camote, cassava, ube, toge, and other tubers and root crops 5.50
- e. Per sack of rice, soybean, coffee, peanuts and the like 5.50

5.4 Miscellaneous Commodities delivered and sold within and/or premises at the public market

- a. Per sack of salt or its equivalent in other containers 5.50
- b. Per sack of ricebran, trigo, aplyat and the like 5.50
- c. Per sack refined sugar 5.50
- d. Per sack of charcoal 5.50
- e. Per jeepload or its equivalent quantity of pots, jars and the ceramics 33.00
- f. For every 100 pcs. chicken/duck eggs 5.50
- g. For each live or dressed chicken/duck/itik per head 1.10
- h. For four (4) wheel vehicle delivery/selling groceries 66.00
- i. For six (6) to eight (8) wheels vehicle delivery and selling, unloading merchandise or commodity 88.00
- j. For vehicle with more than eight (8) wheels discharging or unloading merchandise or commodity 110.00
- k. For other vehicles like three (3) wheels, motorized tricycle discharging or unloading merchandise or commodity 22.00
- l. For the kind of commodities not stated above, market entrance fee shall be an amount equivalent to two percent (2%) of its prevailing market price but not exceeding, otherwise computation shall be based on "jeepload" or other measurement of quantity as stated herein 33.00

5.5 Auction Market

- a. Fighting Cocks 11.00
- b. Gilt, winling per head 11.00
- c. Swine more than 20 kgm. per head 16.50
- d. Goat, Cattle, Carabao 27.50

5.6 Passenger Jeep and Buses Entrance Fee

- a. Per passenger jeep per day 5.50
- b. Per passenger bus per day 22.00

5.7 "Papag" Fees For each "papag" (2sq. m. area) used by vendors; on Thursdays and Sundays, a "papag" fee of **(P 22.00)** shall be paid by the occupant-vendor per day (in excess of 2 sq. m. "papag" area double the fee imposed hereof)

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid for, he shall be required to pay the correct amount of fee due thereon less what he may have already paid as entrance fee.

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

SECTION 5A. 04. Time and Manner of Payment.

- a. **For Stalls** – The fees for the rentals of market stalls shall be paid to the municipal Treasurer or his duly authorized representative within the first twenty (20) days of each month. In case of a new lease the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.
- b. **For Occupancy of Market Premises** – The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

SECTION 5A. 05. Issuance of Official Receipts and Cash Tickets. – The Municipal treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals for fix stalls.

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

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

SECTION 5A. 06. Surcharge for Late or Non-Payment of fees.

- a. The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of twenty-five per cent (25%) of the total rent due. Failure to pay the rental fee for the three (3) consecutive months shall cause the automatic cancellation of the contract of lease of stall, without prejudice to the suing of the lessee for the unpaid rentals at the expense of the latter. The stall be declared vacant and subject to adjudication.
- b. Any person occupying a space in the market premises without first paying the fee imposed in this Article shall pay three (3) times as much as the regular rate for the space occupied.

- c. Any person occupying more spaces than what he was paid for shall pay the regular rate for such spaces.

SECTION 5A. 07. Adjudication of Stall.

- a. **Lease Period.** – The contract of lease for a stall shall be for a period of one (1) year, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.
- b. **Notice of Vacancy.** - A notice of vacant or newly constructed stalls shall be made for a period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall 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:

NOTICE

Notice is hereby given that Stall No. _____ Building (or Pavilion) No. _____ of the _____ market is vacant (or will be vacated on) 19 _____. Any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall, shall file an application therefore of the prescribed form (copies may be obtained from the Office of the Municipal Mayor during office hours and before 12:00 o'clock noon of _____ 20_____. In case there are more than one applicant, the award of the lessee of the vacant stall shall be determined thru drawing of lots to be conducted on _____ 20____ at 12:00 o'clock noon at the Office of the Municipal Mayor by the Market Committee. This stall is found in the _____ section and is intended for the sale of _____.

Municipal Mayor

c. Application for Lease

1. The application shall be under oath. It shall be submitted to the Office of the Municipal Mayor by the applicant either in person or through his or her attorney.
2. It shall be the duty of the Municipal Mayor to keep a registry book showing the names and addresses of the applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt by the Mayor of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.
3. The application shall be substantially in the following form.
(Kapasiyahan Blg. 257-T2001 / Kautusang Bayan Blg. 26-T2001)

APLIKASYON SA PAG-UPA SA PAMILIHANG BAYAN

Sa Tagapamahala ng Pamilihang Bayan
Santa Cruz, Laguna

"2x2" Picture

Ako, si _____ taong gulang, ipinanganak sa _____, at kasalukuyang nakatira sa _____, ay humihiling sa ilalim ng mga sumusunod na mga kondisyon upang makaupa sa Gusali Blg. _____ Puwesto Blg. _____ Seksyon _____ ng Pamilihang Bayan ng Santa Cruz, Laguna.

- a. Habang ako ay umuupa sa puwesto ay ihahayag ko ang aking gawad at litrato gayundin ang aking katulong/mga katulong;
- b. Pananatilihin ko ang kalinisan ng aking puwesto at susunod ako sa mga patakarang pangkalinisan at sa lahat ng alituntunin sa pamilihang bayan na ipinatutupad at anumang ihahayag pa;
- c. Babayaran ko ang karapatan sa pag-upa at mga butaw na takda sa pamamaraang iniutos ng ordinansa.
- d. Ang negosyo sa puwesto ay pag-aari ko at hindi ko pahihintulutan ang ibang tao na magsagawa ng kalakalan sa aking puwesto;
- e. Personal kong pamamahalaan ang pagtitinda sa puwesto at ipaalam ko sa namamahala sa pamilihan kung ako ay hindi makakapagtinda at dahilan nito;
- f. Hindi ko ililipat ang aking karapatan sa pag-okupa ng puwesto nang walang naunang pakikipagtalastasan sa Tagapamahala ng Pamilihan sapagkat nauunawaan ko na ito ay kailangan dumaan sa prosesong ipinatutupad sa pamahalang bayan;
- g. Ang anumang paglabag na nagawa ko at aking mga katulong sa alinmang patakaran sa pamilihang bayan ay sapat na dahilan para sa namamahala na ipawalang-bisa ang aking karapatan sa pag-okupa sa puwesto.

Lubos na gumagalang,

Aplikante

Ako si _____ ay nagpapahayag na ako ang taong lumagda sa naunang salaysay; na binasa ko at naunawaan ko ito at ang nilalaman ay totoo sa abot ng aking pang-unawa.

Republika ng Pilipinas)
Santa Cruz, Laguna) s.s.

NILAGDAAN AT SINUMPAAN sa harap ko ngayong ika- _____ ng _____, 20____
at ipinakita ang kanyang Sedula Blg. _____ na kinuha noong _____, 20____
sa _____

Opisyal na katayuan

KASUNDUAN SA PAGPAPAUPA

ALAMIN NG LAHAT NA:

Ang kasunduang ito, na isinagawa at pinagtibay sa pagitan nina:

PAMAHALAANG BAYAN ng Santa Cruz, Laguna, na kinakatawan ng kasalukuyang Punong Bayan _____, dito ay kilala bilang NAGPAPAUPA.

At

_____, may sapat na gulang, Pilipino at may pahatirang sulat sa Brgy. _____, Santa Cruz, dito ay kilala bilang UMUUPA:

-NAGPAPATUNAY-

Na, ang NAGPAPAUPA ay nagmamay-ari ng Pamilihang Bayan na nasa lugarin ng Barangay V at Barangay Santisima Cruz, Santa Cruz, Laguna

Na, ang UMUUPA ay nag-alok na upahan ang isang bahagi ng Pamilihang Bayan ng Santa Cruz, Laguna at may paglalarawang katulad ng mga sumusunod:

Stall No. _____	Gusali _____
Seksyon _____	Sukat _____ sq. m.
(FCS/FS/ICS) _____	

Na, ang NAGPAPAUPA ay tinanggap ang alok ng UMUUPA na upahan ang nabanggit na bahagi ng Pamilihang Bayan.

DAHILAN DITO, ang NAGPAPAUPA ay pinaupahan ang nabanggit na bahagi ng Pamilihang Bayan ayon sa mga sumusunod na itinakdang mga patakaran:

1. Na, alang-alang sa ibinigay na karapatan na umokupa sa unang pagkakataon sa nabanggit na bahagi ng Pamilihang Bayan, ang UMUUPA ay magbabayad ng LIMANG LIBONG (P5,000.00) PISO bawat metro kuwadrado o bahagi ng inookupahan nito. Sa sandaling lagdaan ang kasunduang ito, limampung porsiyento (50%) ng kabuuang halaga ay kailangang bayaran at ang natitirang balance ay babayaran ng buwanang hulog sa loob ng dalawampu't apat (24) na buwan sa bawat ika-5 araw ng bawat buwan hanggang sa ito ay mabayaran. Dalawang porsiyento (2%) ang magiging multa sa bawat buwanang hulog kung ang UMUUPA ay nagpabaya sa kanyang obligasyong magbayad at dalawampu't limang (25%) porsiyentong patong ng singil sa halagang kailangang bayaran.
2. Na, bukod sa multa at interes na dapat bayaran, ang UMUUPA ay magbabayad ng pang araw-araw na butaw sa bahagi ng inookupahan sa Pamilihang Bayan sa halagang P10.00 bawat metro kuwadrado kung puwesto ay nasa bukana at halagang P6.00 kung ang puwesto ay nasa loob ng pamilihang bayan, bago sumapit ang ika-20 araw ng bawat buwan. Ang hindi pagbabayad ay papatawan ng 2% at 25% katulad ng isinasaad sa ikalawang bilang (no. 2) ng kasunduang ito.

3. Na, ang NAGPAPAUPA ang siyang mananagot sa mga pang araw-araw na kasiraan sa bahagi ng kanyang pinaupahan, subalit ang bayarin sa ilaw at tubig ay isasabalikat ng UMUUPA ayon sa bilang na gingamit at panahon ng paggamit nito.
4. Na, hindi maaaring ipagbili, ilipat, ipaubaya o ipaupa sa iba nang UMUUPA ang kanyang karapatan sa ilalim ng kasunduang ito maliban kung may kapahintulutan ang NAGPAPAUPA.
5. Na, ang kaukulang lisensiya at permiso ng pangangalakal ng UMUUPA kasama ang kanyang larawan at ng kanyang mga kasama sa pagtitinda ay kinakailangang nakalagay sa hayag na lugar sa bahagi ng kanyang inookupa.
6. Na, ang UMUUPA ang siya mismong mangangasiwa ng negosyo sa inuupahang bahagi ng Pamilihang Bayan.
7. Na, ipinangangako ng UMUUPA na ang bahagi na kanyang inuupahan ay pananatilihin niyang malinis at di nakapipinsala sa iba, at ito naman ay gagamitin lamang niya nang naayon sa ipinag-uutos ng batas at kautusang bayan.
8. Na, ang UMUUPA ay hindi kailanman mabibigyan ng pagkakataon na umokupa ng anumang bahagi ng Pamilihang Bayan maliban sa bahaging ngayon ay nasasaad sa kasunduang ito.

Ang kasunduang ito ay magkakabisa matapos makapagbayad ng 50% ng kabuuang halaga na dapat bayaran, at patuluyang may bisa habang ang umuukupa ay tumutupad sa kanyang obligasyong magbayad ng mga kaukulang singilin.

O pawalang bisa ng NAGPAPAUPA, batay sa paglabag sa mga patakaran at mga Kautusang Bayan tumutukoy sa pamilihang bayan,

O kusang pag-ayaw na ng UMUUPA sa kanyang pansariling kadahilanan.

SA KATUNAYAN NG LAHAT, ang bawat panig ay nagsilagda ngayong ika- _____ ng buwan ng _____ ng _____, Santa Cruz, Laguna.

UMUUPA

Pamahalaang Bayan
Ng Santa Cruz, Laguna

Sa Pamamagitan ni:

Punong Bayan
NAGPAPAUPA

Republika ng Pilipinas)
 Bayan ng Santa Cruz) s.s.
 Lalawigan ng Laguna

SA HARAP KO, na isang Notaryo Publiko sa bayan ng Santa Cruz, Laguna, ngayong ika- _____ araw ng _____ buwan ng _____, 20____, ay dumulog ang Kgg. _____, may katibayan ng Paninirahan Blg. _____ iginawad sa Santa Cruz, Laguna noong _____, 20____ at _____, may katibayan ng paninirahan blg. _____ iginawad sa Santa Cruz, Laguna noong _____, 20____, na kilala kong nagsagawa ng nauunang kasulatan na pinatunayan sa harap kong Malaya at sarili nilang pagpapasiya.

SAKSI ANG AKING LAGDA AT SELYONG PANATAK ngayong ika- _____ araw ng buwan ng _____, 20____, dito sa Santa Cruz, Laguna.

Notaryo Publiko

Kaso Blg. _____;
 Dahon Blg. _____;
 Aklat Blg. _____;
 Taong 20____

1. Applicants who are Filipino citizens shall have preference in the lease of public markets stalls. If on the last day set for filing applications, there is no application from Filipino citizen, the posting of Notice of Vacancy prescribed above shall be repeated for another ten-day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicants, the adjudication of the stall shall be made thru drawing of the lots to be conducted by the Market Committee.

In case there is only one Filipino applicant, the stall applied for shall be adjudicated of the stall shall be made thru drawing of the lots to be conducted by the Market Committee on the date and hour specified in the notice. The result of the drawing of lots shall be reported immediately by the Committee to the Municipal Mayor concerned for appropriate action.

2. The successful applicant shall furnish the Municipal Mayor two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Mayor to affix one (1) copy of the picture to the application and the other copy to the record card kept for the purpose.
- d. **Appeals** – Any applicant who is not satisfied with the adjudication made by the Municipal Mayor or the market Committee of the stall applied for, may file an appeal with the SB who may submit such appeal with his comment and recommendation as it may desire to make on the matter. The decision of SB in such cases shall be final.

SECTION 5A. 08. Miscellaneous Provisions on Stalls

1. **Vacancy of Stall Before Expiration of the Lease** – If for any reason, a stall holder or lessee discontinues or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
2. **Partnership with Stall Holder** – A market stall holder who enters into business partnership with any party after he acquires the right to lease such stall have no authority to transfer to his partners the right to occupy the stall. In case of death or any legal disability of such stall holder to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy a stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for stall, he shall be given then preference to continue occupying the stall concerned, if he or she applies for it.
3. **Lessee to Personally Administer His Stall** – Any person who has been awarded the right to lease a market in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls. He may employ helpers, who must be citizen of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances be person with whom the stall holder has any commercial relations or transaction.
4. **Dummies, Sub-Lease of Stalls** – In any case where the person registered to be the holder or lease of a stall in the public market, is found to be not the person who is actually occupying said stall, the lease of such stall shall be cancelled, if upon investigation such stall holder shall be found to have sub-leased his stall to another person or have connived with such person so that the latter any for any reason, be able to occupy the said stall.

SECTION 5A. 09. Responsibility for Market Administration – The Municipal Mayor shall exercise direct and immediate supervision and control over the Municipal Public Market and Personnel thereof, including those whose duties concern the maintenance and upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

SECTION 5A. 10. Creation of Market Committee – There is hereby created a permanent market committee composed of the Municipal Mayor as Chairman, Municipal Treasurer, representative of the Sangguniang Bayan, and the market vendors as members. The committee shall conduct the drawing of lots and opening of bids in connection with adjudication of vacant or newly constructed stalls in the municipal market and to certify to the Municipal Mayor of the result thereof.

SECTION 5A. 11. Rules and Regulations

- a. The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fresh fish and meat, is hereby prohibited.
- b. No person shall utilize the public market or any part thereof for residential purposes.

- c. It shall be unlawful for any person to peddle, hawk, sell or offer for sale, or expose for sale, any article in the passageway (pasillo) used by purchasers in the market premises.
- d. It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties, nor shall parents allow their children to play in or around their stalls or units in the market premises.
- e. It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drinks within the premises of one public market at any time of the day.
- f. No merchandise or article shall be sold, offered for sale or exposed for sale in the public market unless the same was legally acquired by the vendor or stall holders and that taxes of any kind due thereon have been paid.
- g. It shall be unlawful for any lessee to remove, construct, electrical wiring or water connection without prior permit from the Market Administrator and approved by the Municipal Mayor.
- h. The municipal government shall not be responsible to the occupants of stalls for any loss or damage caused by fire, theft, robbery, "force majeure" or any other cause. All articles or merchandise left in the public market during closure time shall be at risk of the stall holder or owner thereof.
- i. All articles abandoned in any public market building in violation of any provisions of this Article or any regulation or rule on the management of the market shall be deemed a nuisance. It shall be the duty of the Market Administrator or his subordinates to take custody thereof. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned to their original owners upon payment of actual expenses incurred in their safekeeping, unless they have so deteriorated as to constitute a menace to public health in which case they shall be disposed of in the manner directed by the Mayor, who may also in his discretion, cause the criminal prosecution of the guilty party, or merely warn him against future violation. In case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction, and the proceeds thereof shall be disposed in accordance with law.

SECTION 5A. 12. Applicability Cause – Existing laws, ordinances, rules and regulations pertaining to the public market and its premises are hereby as part of this Article

ARTICLE B FISHERY RENTALS OR FEE

SECTION 5B. 01. Definitions – As used in this Article

1. **Municipal Waters** – refers not only to streams, lakes and tidal waters within the Municipality of Santa Cruz, not being the subject of private ownership, and not comprised within the national parks, public forest, timber lands, forest reserves or fishery preserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality touch the sea at low tide and a third line parallel with general coastline and fifteen (15) kilometers from it. Where two (20) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine water/s between them, the third line shall be equally distant from opposite shores of the respective municipalities.

2. **Vessel** – means every boat, craft, or other artificial contrivance used, or capable of being used as a means of transportation on water.

SECTION 5B. 02. Fishery, Rentals, Fees and Charges – The Municipality of Santa Cruz shall have the exclusive authority to grant fishery privileges within its municipal waters and impose rentals, fees, or charges there from.

SECTION 5B. 03. Grant of Fishery Rights by Public Auction

The Sangguniang Bayan may:

1. Grant fishery privileges to erect fish corrals, oyster, mussel, or other aquatic beds or bangus fry areas, within a definite zone of the municipal waters. For this purpose fry areas, within a definite zone of the municipal waters. For this purpose, a public building may be required. Duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential rights, other parties participating in the said public bidding.

516 Grant the privilege to gather, take or catch bangus fry, prawn fry or kawag-kawag or fry of other species fishing gears municipal waters by nets, traps or other rental right, charges, or any other imposition whatsoever.

SECTION 5B. 04. Public Auction Committee – There is hereby created a committee conduct the public auction, to be constituted as follows:

- 517 The Mayor or his duly authorized representative
- (2) Three (3) members designated by the Sangguniang Bayan
- (3) The Municipal Treasurer

Conduct of 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 public auction for two consecutive weeks in the bulletin board of the Municipal Hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the committee shall grant the rights within a definite area or portion of the municipal waters to any interested individual, upon payment of the license 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 on a form prescribed therefore. Upon submitting sealed bid a person shall accompany such bid with a deposit of ONE THOUSAND PESOS (P1,000.00) which amount shall be deducted from the first rental by the person should the bid be awarded to him. The deposits of the unsuccessful bidders shall be returned upon execution of 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 awards the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by the Committee and should the successful bidders shall refuse to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the municipal government. In such case, another bidding shall be held in the manner herein before prescribed.

SECTION 5B. 05. Duration of Lease – The grant lease of fishery rights through public auction shall be for a period to be determined by the Sangguniang Bayan.

SECTION 5B. 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 all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of the accompanying the sealed bid shall be applied against the rental due him.

In accordance with PD 704, Section 29 (a) the Sangguniang Bayan is required to all set aside not more than one-fifth ($1/5$) of the area earmarked for the gathering of the fry, as may be designated by the Bureau of Fisheries as government "bangus" fry preservation.

SECTION 5B. 07. Imposition of Fees – In case there are no successful bidders in the public auction, the grant of exclusive fishery rights shall be made upon payment of the following fees:

	Annual Fee
A. Fish Corrals of fishpens in inland fresh waters.	
With an area of:	250.00
Less than 500 sq. m.	
500 sq. m. or more but less than 1,000 sq. m.	1,000.00
1,000 sq. m. or more but less than 5,000 sq. m.	200.00
5,000 sq. m. or more but less than 10,000 sq. m.	1,100.00
B. Operations of fishponds, per hectare	200.00
C. Fish Cages per sq. m.	0.10
D. Catching bangus fry or "kawag-kawag" or fry of other species:	
Less than 1,000 sq. m.	1,100.00
1,000 sq. m. to not more than 2,000 sq. m.	1,760.00
2,000 sq. m. to not more than 4,000 sq. m.	3,300.00
4,000 sq. m. to not more than 6,000 sq. m.	4,840.00
6,000 sq. m. to not more than 8,000 sq. m.	6,600.00
8,000 sq. m. or more	8,800.00

SECTION 5B. 08. Time and Manner of Payment

- a. The license fees levied herein shall be paid quarterly upon application within the first twenty (20) days of January and every subsequent calendar quarter. The initial payment corresponding to the current quarter shall be made upon application for a license.

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

SECTION 5B. 09. Surcharge for late Payment – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manners as the tax due.

SECTION 5B. 10. Interest for Unpaid Fee – In addition to the surcharge imposed herein, there shall be imposed an interest of 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.

Where no extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest abovementioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

SECTION 5B. 11. Administrative Provisions – Any person who is not a grantee of a license or privilege to fish under any of the provisions of this Article, is hereby allowed to fish for domestic use in any municipal water, for as long as no communal fishery therein has been established. Such fishing shall not take place within two hundred (200) meters from a fish corral licensed by the Municipality, and that such fish caught under the privilege shall not be sold.

SECTION 5B. 12. Applicability Clause – All existing laws, rules and regulations governing fishing in municipal waters are hereby adopted as part of this Article. (Municipal Ordinance No. 13 S'92 and Municipal Ordinance No. 3 S'94 as amended).

ARTICLE C

RENTAL FEE ON MINERAL LANDS

SECTION 5C. 01. Definitions – As used in this Article:

1. **Minerals** – means 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.
2. **Mineral Lands** – are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals

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

1. On coal-bearing public lands

- a. FIVE PESOS AND FIFTY CENTAVOS (P5.50) per hectare or fraction thereof for each and every year for the first ten (10) years; and
- b. ELEVEN PESOS (P11.00) per hectare or fraction thereof for each and every year thereafter during the life of the lease.

2. On public lands bearing quarry resources

- a. FIFTY FIVE PESOS (P55.00) per hectare or fraction thereof for each and every year during the life of the lease.

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

- a. ELEVEN PESOS (P11.00) per hectare or fraction thereof for each and every year during the life of the lease.

SECTION 5C. 03. Time of Payment – The rental fee shall be paid in advance to the Municipal Treasurer or bid 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 5C. 04. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE D
OCCUPATION FEE FOR MINING CLAIMS

SECTION 5D. 01. Definition – As used in this Article.

- 1. **Occupation Fee** – is a fee payable by any locator or occupant of any mining claim.

SECTION 5D. 02. Collection of Fee – There shall be collected an annual occupation fee on every locator, holder or occupant of mining claim in the amount of TEN PESOS (P10.00) per hectare or fractional part thereof, until the lease covering the mining claim shall be granted.

SECTION 5D. 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 5D. 04. Surcharge for Late Payment – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the fee, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 5D. 05. Administrative Provisions

The Municipal Treasurer shall keep a list of all registered mining claims therein the name/s of locator/s area in hectares and date of registration.

SECTION 5D. 06. Penalty –Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE E SLAUGHTER AND CORRAL FEES

SECTION 5E.01. Imposition of Fees

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

Species	Per Head
Large Cow/Carabao / Horse	25.00
Hogs	15.00
Goat / Sheep/ and the likes	10.00

- B. Corral Fee/ Lair age Fee** per head, per day or fraction thereof:

Species	Per Head
Large Cow/Carabao / Horse	15.00
Hogs	15.00
Goat / Sheep/ and the likes	10.00

- C. Ante Mortem Fee**

Species	Per Head
Large Cow/Carabao / Horse	15.00
Hogs	15.00
Goat / Sheep/ and the likes	10.00

- D. Post Mortem Fee**

Species	Per Head
Large Cow/Carabao / Horse	20.00
Hogs	20.00
Goat / Sheep/ and the like	15.00

- E. Slaughter Fee** - There shall be paid to cover the cost of services in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

E1. For Public Consumption

Species	Per Head
Large Cow/Carabao / Horse	175.00
Hogs	85.00
Goat / Sheep/ and the like	50.00

E2. For Home Consumption

Species	Per Head
Large Cow/Carabao / Horse	100.00
Hogs	50.00
Goat / Sheep/ and the like	30.00

E3. Domestic Consumption

Species	Per Head
Large Cow/Carabao / Horse	40.00
Hogs	20.00
Goat / Sheep/ and the like	50.00

E4. Consumption Outside the Municipality / City

Species	Per Head
Large Cow/Carabao / Horse	70.00
Hogs	50.00
Goat / Sheep/ and the like	35.00

E5. Waste Disposal Fee

Species	Per Head
Large Cow/Carabao / Horse	60.00
Hogs	50.00
Goat / Sheep/ and the like	30.00

SECTION 5E. 02. Prohibition – Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian

SECTION 5E. 03. Time of Payment –

- a. Permit Fee – The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- b. Slaughter Fee – The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the public slaughtering, of the animal if it takes place elsewhere outside the public slaughterhouse.
- c. Corral Fee – The fee shall be paid to the Municipal Treasurer before the animal is kept in the corral beyond the period paid for the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

SECTION 5E. 04. Administrative Provisions –

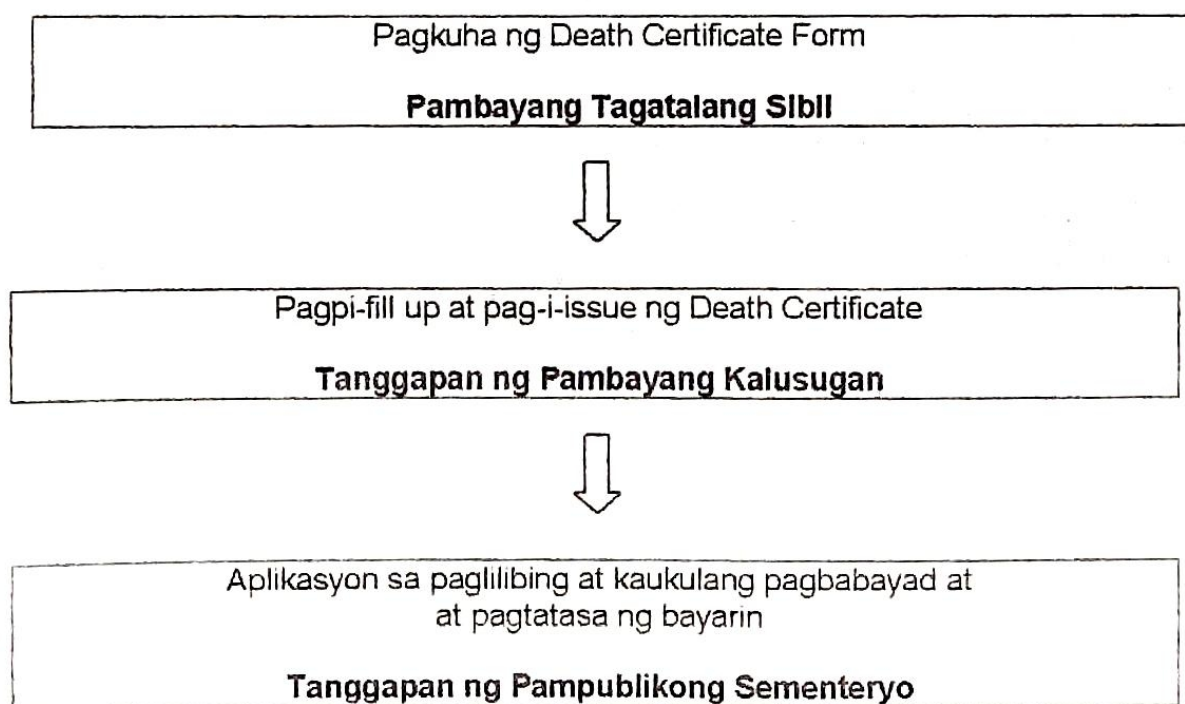
- a. The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

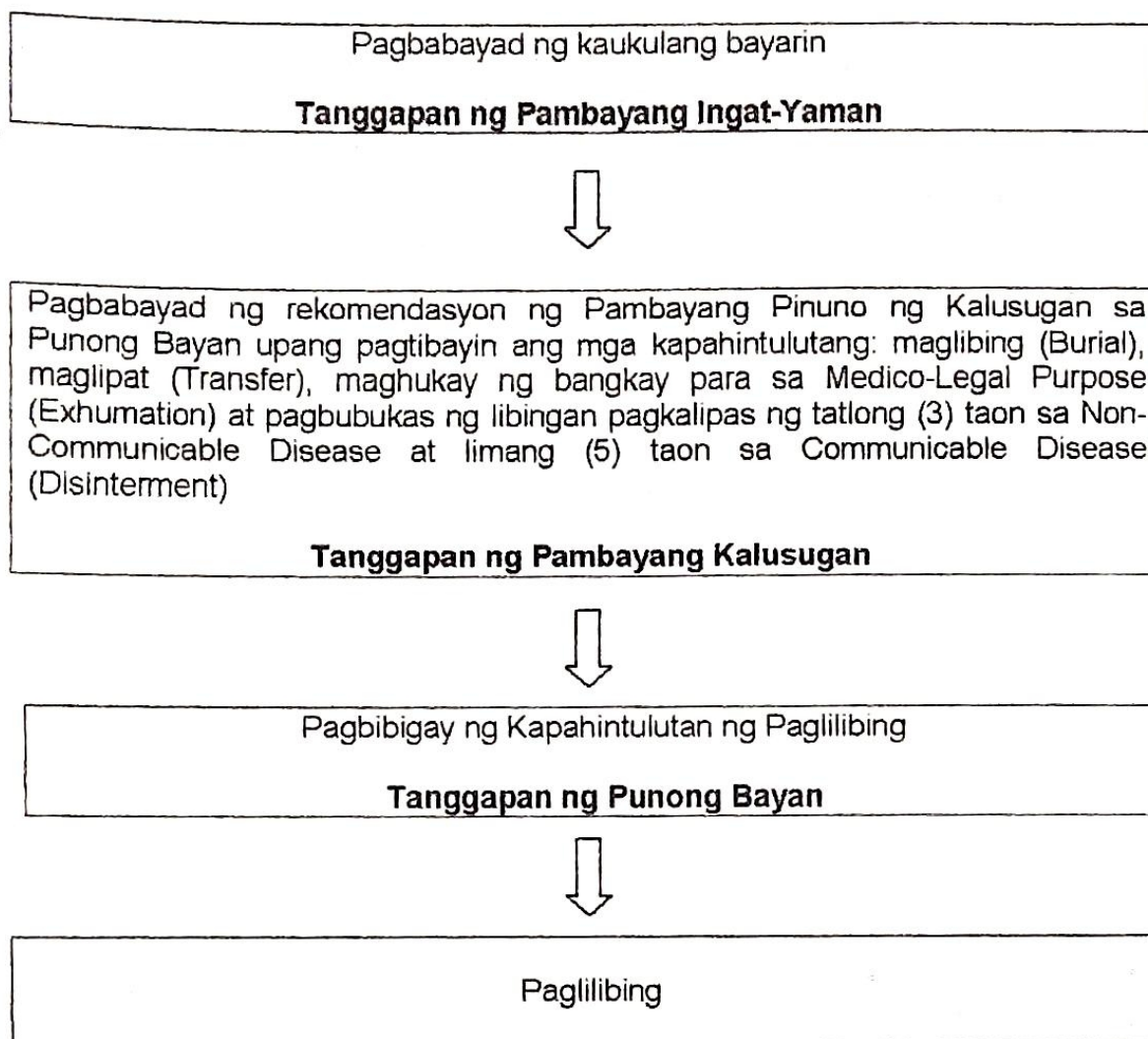
- b. Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee be collected therefor. For unbranded cattle of the required age, the necessary certificate of ownership and / or transfer shall be issued and the corresponding fees collected therefore before the slaughter permit is granted.
- c. Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian or his duly authorized representative through the Municipal Treasurer. The permit shall bear the date and month of name and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- d. The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his / her stall at all times.

SECTION 5E. 05. Penalty - Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00) or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE F

RENTAL OF MUNICIPAL CEMETERY LOTS





SECTION 5F.01. Imposition of Fee – There shall be collected the following rental fees for a lease of five (5) years:

	Annual Fee
(1) For each burial lot consisting of 2x2 ½ sq. m. or fraction thereof	110.00
(2) For niches of the apartment type surrounding the cemetery belonging to the municipality	27.50
(3) Construction per niche	220.00
(4) Maintenance Fee (Niche/Burial Lot)	165.00
(5) Lease Transfer Fee	220.00

SECTION 5F. 02. Time of Payment – The fee shall be paid to the Municipal Treasurer upon application for a burial Permit prior to the construction thereof 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.

SECTION 5F. 03. Surcharge of Late Payment – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as tax due.

SECTION 5F. 04. Interest for Late Payment – In addition to the surcharge imposed herein, there shall be imposed an interest of 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.

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

SECTION 5F. 05. Administrative Provisions

- a. **Permit to Construct** – Any construction of whatever kind or nature in the public cemetery, whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- b. **Renewal of Lease** – In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding rental fees therefore.

It shall 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 five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks before to the expiration of the lease.

- c. **Register** – The Municipal Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

ARTICLE G CHARGES FOR PARKING

SECTION 5G. 01. – The establishment and operation of the service facilities hereunder listed within the jurisdiction of this municipality, is hereby authorized subject to the following conditions:

- a. **Pay Parking Areas** – for private cars and jeeps and freight trucks and delivery vehicles;
- b. **Pay Waiting Stand** – for buses, or taxis and utility vehicles and for tricycles; and
- c. **Overnight Parking**

SECTION 5G. 02. – The service facilities provided under the preceding Section shall be established in commercial, industrial and residential areas where there is a concentration of traffic generating factors or where conditions contribute to the generation of heavy factors or both vehicles and pedestrians, as may be determined by the Municipal Mayor upon recommendation of the Traffic Rehabilitation Program (TRIP) Committee.

SECTION 5G. 03. Applicability Clause – The operation of service facilities mentioned in the preceding section shall be subject to the provisions of pertinent traffic laws rules and regulations promulgated by duly constituted authorities, and relevant administrative/revenue measures that the Sangguniang Bayan of this municipality may enact or promulgate.

SECTION 5G.04.Imposition of Fees -There shall be collected fees for the use of municipal-owned/designated parking area(s) in accordance with the following schedule:

1. Charged for the first two (2) hours:

(a) Passenger buses or cargo trucks	16.50
(b) Mini buses or jeepneys	11.00
(c) Cars	5.50
(d) Tricycles	2.20
(e) Other Vehicles	2.20
2. For the next succeeding hour thereof 2.20/hr.
3. Overnight illegal parking of vehicles on Municipal roads not designated as parking areas from 11:00 pm to 7:am 220.00

SECTION 5G. 05. Time of Payment – The fees imposed herein shall be paid to the Municipal Treasurer or to his authorized representative upon parking thereon.

SECTION 5G. 06.Surcharge for Late Payment – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the fee due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 5G.07.Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE H

TOLL FEES OR CHARGES

SECTION 5H.01. Imposition of Fee or Charges –There shall be collected a fee or charge for the use of the following utilities owned and operated by this municipality:

- | | |
|-------------------------------|-------|
| (a) Road | 11.00 |
| (b) Pier or Wharf | 11.00 |
| (c) Waterway | 11.00 |
| (d) Bridge | 5.50 |
| (e) Telecommunications System | 5.50 |

SECTION 5H. 02.Exemptions – No such toll fees 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 5H. 03. Time of Payment – Fees and charges for the use of the abovementioned facilities shall be made every time such facilities are utilized.

SECTION 5H. 04. Interest on Unpaid Charges – In addition to the surcharge imposed herein, there shall be imposed an interest of two per cent (2%) per month of the unpaid taxes, fees or charge 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.

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

SECTION 5H. 05. Penalty – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00), or by imprisonment of not less than one (1) month but not more than six (6) months, or both in the discretion of the court.

ARTICLE I STICKER FEE

SECTION 5I.01. Imposition of Fees - There shall be collected a sticker fee for the following:

(a) Business	44.00
(b) Tricycle	33.00

SECTION 5I. 02. Time of Payment – The fees imposed herein shall be paid to the Municipal Treasurer together with the payment of the Mayor's Permit and/or Municipal License.

SECTION 5I. 03. Surcharge of Late Payment – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five per cent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the manner as the tax due

CHAPTER VI GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE A COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES

SECTION 6A. 01. Tax Period and Manner of Payment – Unless otherwise provided in this Code, the tax period of all taxes, fees and charges imposed in this Code shall be the Calendar Year. Such taxes, fees and charges may be paid in quarterly installments.

SECTION 6A.02. Accrual Tax – Unless otherwise provided in this Code, all local taxes, fees and charges shall accrue on the first day of January of each year. However new taxes, fees, or charges, or changes in the rates thereof, shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

SECTION 6A. 03. Time of Payment – Unless otherwise provided in this Code, all 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. The Sangguniang Bayan, may, for justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharge or penalties, but only for a period not exceeding six (6) months.

SECTION 6A. 04. Surcharges and Penalties on Unpaid Taxes, Fees or Charges – Failure to pay the tax prescribed within the time required shall subject the taxpayer to twenty-five per cent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two per cent (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 6A. 05. Interests on Other Unpaid Revenues – Where the amount of any 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 as part of that amount, an interest at the rate of two per cent (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 6A. 06. Collection of Local Revenues by Municipal Treasurer – Unless otherwise specified, all municipal taxes, fees or charges shall be collected by the Municipal Treasurer or his duly authorized deputy.

The Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect municipal taxes, fees, or charges in case a bond is required for the purpose, the municipal government shall pay the premiums thereon in addition to the premiums of the bond which may be required under this Article.

SECTION 6A. 07. Examination of Books of Accounts and Pertinent Records of Businessmen by Local 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 the municipal taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period which shall be the year immediately preceding the examination and shall be certified by the examining official. Such certificates shall be made of record in the books of accounts of the taxpayer examined.

SECTION 6A. 08. Record Of Taxpayers – It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open to public inspection, 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 this Code.

ARTICLE B

CIVIL REMEDIES FOR COLLECTION OF REVENUES

SECTION 6B. 01. Local Government Lien – Municipal taxes, fees, charges and other revenues 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 upon property used in business, occupation, practice of profession or calling, or the exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent municipal taxes, fees and charge including surcharges and interests.

SECTION 6B. 02. Civil Remedies – The civil remedies for the collection of municipal taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- a. **By Administrative Action**- Thru distraint of goods, chattels, or effects and other personal properties of whatever character, including stocks and securities, debts, 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 Municipal Mayor upon the recommendation of the Municipal Treasurer.

SECTION 6B. 03. Distraint of Personal Property – The remedy by distraint shall :

- 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 property belonging to that person, subject to lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to the 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 fact of delinquency and the amount of the tax, fee or charge and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- b. **Accounting of Distrainted Goods** – The officer executing the distraint shall make or cause to be made an 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 the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- c. **Publication** – The Officer executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public conspicuous places in the territory of this municipality where the distraint is made, specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Mayor.

- d. **Release of Distraigned Property Upon Payment Prior to Sale** – If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distraigned shall be restored to the owner.
- e. **Procedure of Sale** – At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distraigned at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- f. **Disposition of Proceeds** – The proceeds of the sale shall be applied to satisfy the tax, 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 preservation of the property pending the sale and no charge shall be imposed for the services of the local office or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distraigned until the full amount due, including all expenses is collected.

SECTION 6B. 04. 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 before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer shall prepare duly authenticated certificate showing the name of the taxpayer and the amount of the tax fee, or charge, and the 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 Province 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 be 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 the execution of the distraint, proceed with the levy on the taxpayer's real property.

SECTION 6B. 05. 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 of 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 and hearing.

SECTION 6B. 06. Advertisement and Sale – Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall over a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in this 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, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal 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 purchase 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 any excess in the proceeds of the sale over the claims and cost of sale shall be turned over 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 improvements thereon.

SECTION 6B. 07. 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, interest or penalties from the date of delinquency to date of sale, plus interests of two per cent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer and his deputy.

The Municipal Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of two percent (2%) per month herein provided for the portion of the cost of sale and other legitimate expense incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests and penalties.

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

SECTION 6B. 08. Final Deed to Purchase – In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceeding upon which the validity of the sale depends.

SECTION 6B. 09. 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, or charges, related surcharges, interests, penalties and costs, The Municipal Treasurer conducting the sale shall purchase the property in behalf of this 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 such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed, as provided for herein, the ownership thereof shall be fully vested on this municipality.

SECTION 6B. 10. Resale of Real Estate Taken from Taxes, Fees, or Charges – The Sangguniang 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 Section 5B. 09. at public auction. The proceeds of the sale shall accrued to the General Fund of this Municipality.

SECTION 6B. 11. Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action – The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in subsection (a) of Section 6B. 14 of this Code.

SECTION 6B. 12. Further Dstraint or Levy – The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SECTION 6B. 13. Personal Property Exempt from Dstraint or Levy – The following property shall be exempt from dstraint and levy, attachment or execution thereof for delinquency in the payment of any municipal tax, fee or charge, including related surcharges and interests:

- 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 occupations;
- 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 a value of not exceeding TEN THOUSAND PESOS (P10,000.00)
- e. Provisions, including crops, actually provide for individual or family use sufficient for four (4) months;
- f. The professional libraries of doctors, engineers, lawyers, and judges;
- g. One fishing boat and net not exceeding the total value of TEN THOUSAND PESOS (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
- h. Any materials or article forming part of a house or improvement of any real property.

SECTION 6B. 14. Taxpayer's Remedies

A. Periods of Assessment and Collection

1. Local taxes, fees or charges shall be assessed within five (5) years from the date it became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period. Provided, that taxes, fees, or charges which have accrued before the effectivity of the LGC may be assessed within a period of three (3) years from the date of assessment.
2. The running of the periods or prescription provided in the preceding paragraphs shall be suspended for the time during which:
 - a. The Treasurer is legally prevented from making the assessment and collection;
 - b. The taxpayer requests for an investigation and executes a waiver in writing before the expiration of the period within which to assess or collect; and
 - c. The taxpayer is out of the country or otherwise cannot be located

B. 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 deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise the assessment shall become final and executor. 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 find 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 the lapse of the sixty-day period prescribed herein within to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and not subject to appeal.

C. Claim for refund of Tax Credit

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

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

ARTICLE C MISCELLANEOUS PROVISIONS

SECTION 6C. 01. Power to Levy Other Taxes, Fees, or Charges – The municipality shall exercise the power to levy taxes, fees, charges on any base or subject not otherwise specifically enumerated herein under the provisions of the National Internal Revenue Code, as amended, or other applicable laws, provided, that 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 6C. 02. Authority of the Municipal Government to Adjust Rates of Tax Ordinances – The municipal government shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustments exceed ten percent (10%) of the rate fixed under this Code.

SECTION 6C. 03. 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 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 6C. 04. Public Dissemination of This Code – Copies of this Revenue Code shall be furnished the Municipal Mayor or the Municipal Treasurer for public dissemination.

SECTION 6C. 05. Withdrawal of Tax Exemption Privileges – Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration of the business entity, association, or cooperatives registered under R.A. 6810; and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 2013.

ARTICLE D GENERAL PENAL REVISION

SECTION 6D. 01. Penalty– Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punishable by a fine of not less than ONE THOUSAND PESOS (P1,000.00) nor more than FIVE THOUSAND PESOS (P5,000.00), or nor shall imprisonment be less than one (1) month nor more than six (6) months. Such fine or other penalty, or both shall be imposed at the discretion of the court.

CHAPTER VII FINAL PROVISIONS

SECTION 7A. 01. Applicability of Pertinent Provisions of Laws – The provisions of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991" and all other existing laws rules and regulations governing Municipal Taxes not otherwise specifically enumerated under this Code are hereby adopted as part of this Municipal Revenue Code.

SECTION 7A. 02. Separability Clause – If, for any reason, any provision, Section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not effect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

SECTION 7A. 03. 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 7A. 04. Repealing Clause – All ordinances, rules and regulations or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

SECTION 7A. 05. Effectivity – This ordinance shall take effect after the lapse of ten (10) days from the date of posting of its copies in the Sangguniang Bayan bulletin boards but not earlier than _____.

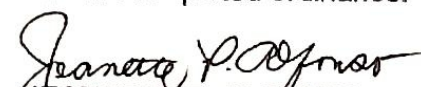
APPROVED AND ENACTED. January 9, 2012.

ORDERED: Let copies of this ordinance be furnished the Honorable Sangguniang Panlalawigan, the Honorable Municipal Mayor, the Municipal Judge, the Municipal Treasurer, Municipal Accountant, Municipal Budget Officer, the Municipal Engineer, the Municipal Planning and Development Officer, the Municipal Assessor, the Municipal Health Officer, the Municipal License and Permit Officer; all in Santa Cruz, Laguna for their information record, reference and appropriate action.

APPROVED: January 9, 2012

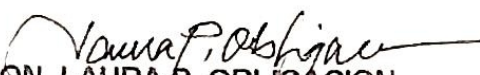
I HEREBY CERTIFIED to the correctness of the above-quoted ordinance.

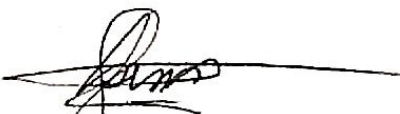

HON. RAMON D. TAN
Councilor


JEANETTE P. ALFONSO
Secretary to the Sanggunian


HON. FLORENCIO C. ODEJAR
Councilor

HON. RIZALDY N. KALAW
Councilor


HON. LAURA P. OBLIGACION
Councilor



HON. JUN M. ASINAS
Councilor



HON. ROLANDO MOISES E. ACAPULCO
Councilor



HON. SERAFIN C. SAN JUAN, JR.
Councilor



HON. RONALD P. OBLIGACION
Councilor

HON. JOSE MAURO D. GABINETE
Councilor

ATTESTED:



HON. LOUIE C. DE LEON
Municipal Vice Mayor
Presiding Officer

APPROVED:



HON. ENGR. DOMINGO G. PANGANIBAN
Municipal Mayor