

Republic of the Philippines
MUNICIPALITY OF ASINGAN
Pangasinan

MUNICIPAL ORDINANCE NO. 7, S-2010

**REVISED REVENUE CODE OF THE MUNICIPALITY OF ASINGAN,
PROVINCE OF PANGASINAN**

Be it ordained by the *Sangguniang Bayan* of the Municipality of Asingan, Province of Pangasinan, that :

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of the Municipality of Asingan, Province of Pangasinan.

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

Article B. Construction of Provisions

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

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

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning;

(b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall extend and be applied to one person or thing as well; and every word importing the plural number shall apply to several persons or things as well;

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act;

(d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day;

(e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified;

(f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein; and

(g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

Section 1C.01. Definitions. When used in this Code;

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

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

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

(d) *Corporations* include partnerships, no matter how created or organized, joint-stock companies, joint accounts (*cuentas en participación*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

(e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

(f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

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

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

(i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine;

(j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions;

(k) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

(m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor;

(n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

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

(p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

(q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;

(r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be;

(s) *Tax* means an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs;

(t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used as a means of transportation on water;

(u) Persons with disability shall mean a physical or mental impairment that substantially limits one or more physiological or anatomical functions of an individual or activities of such individual; and

(v) *Senior Citizen or elderly* shall mean a resident citizen of the Philippines who is at least sixty (60) years old;

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

(p) *Marginal Farmer or Fisherman* refers to 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 and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (Php50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

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

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

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

(t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture

thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying;

(u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers;

(v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

(w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water;

(x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

(y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than Php10,000.00	Php 214.50
Php10,000.00 or more but less than Php15,000.00	Php 286.00
Php15,000.00 or more but less than Php20,000.00	Php 392.60
Php20,000.00 or more but less than Php30,000.00	Php 572.00
Php30,000.00 or more but less than Php40,000.00	Php 858.00
Php40,000.00 or more but less than Php50,000.00	Php 1,072.50
Php50,000.00 or more but less than Php75,000.00	Php 1,716.00
Php75,000.00 or more but less than Php100,000.00	Php 2,145.00
Php100,000.00 or more but less than Php150,000.00	Php 2,860.00
Php150,000.00 or more but less than Php200,000.00	Php 3,575.00
Php200,000.00 or more but less than Php300,000.00	Php 5,005.00
Php300,000.00 or more but less than Php500,000.00	Php 7,150.00
Php500,000.00 or more but less than Php750,000.00	Php10,400.00
Php750,000.00 or more but less than Php1,000,000.00	Php13,000.00
Php1,000,000.00 or more but less than Php2,000,000.00	Php17,875.00
Php2,000,000.00 or more but less than Php3,000,000.00	Php21,450.00
Php3,000,000.00 or more but less than Php4,000,000.00	Php25,740.00
Php4,000,000.00 or more but less than Php5,000,000.00	Php30,030.00
Php5,000,000.00 or more but less than Php6,500,000.00	Php31,687.50
Php6,500,000.00 or more	At a rate not exceeding forty eight point seventy five percent (48.75%) of one percent (1%) of gross sales/receipts

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

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the</u> <u>Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than Php1,000.00	Php 23.40
Php1,000.00 or more but less than Php2,000.00	Php 42.90
Php2,000.00 or more but less than Php3,000.00	Php 65.00
Php3,000.00 or more but less than Php4,000.00	Php 93.60
Php4,000.00 or more but less than Php5,000.00	Php 130.00
Php5,000.00 or more but less than Php6,000.00	Php 157.30
Php6,000.00 or more but less than Php7,000.00	Php 185.90
Php7,000.00 or more but less than Php8,000.00	Php 214.50
Php8,000.00 or more but less than Php10,000.00	Php 243.10
Php10,000.00 or more but less than Php15,000.00	Php 286.00
Php15,000.00 or more but less than Php20,000.00	Php 357.50
Php20,000.00 or more but less than Php30,000.00	Php 429.00
Php30,000.00 or more but less than Php40,000.00	Php 572.00
Php40,000.00 or more but less than Php50,000.00	Php 858.00
Php50,000.00 or more but less than Php75,000.00	Php 1,287.00
Php75,000.00 or more but less than Php100,000.00	Php 1,716.00
Php100,000.00 or more but less than Php150,000.00	Php 2,431.00
Php150,000.00 or more but less than Php200,000.00	Php 3,146.00
Php200,000.00 or more but less than Php300,000.00	Php 4,290.00
Php300,000.00 or more but less than Php500,000.00	Php 5,720.00
Php500,000.00 or more but less than Php750,000.00	Php 8,580.00
Php750,000.00 or more but less than Php1,000,000.00	Php11,440.00
Php1,000,000.00 or more but less than Php2,000,000.00	Php13,000.00
Php2,000,000.00 or more	At a rate not exceeding sixty point five percent (60.5%) of one percent (1%) of the gross sales/receipts

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

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

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

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

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
Php400,000.00 or less	2%
More than Php400,000.00	1%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (Php400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (Php400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (Php30,000.00) subject to existing laws and regulations;

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than Php5,000.00	Php 35.75
Php5,000.00 or more but less than Php10,000.00	Php 80.08
Php10,000.00 or more but less than Php15,000.00	Php 135.85
Php15,000.00 or more but less than Php20,000.00	Php 214.50
Php20,000.00 or more but less than Php30,000.00	Php 357.50
Php30,000.00 or more but less than Php40,000.00	Php 500.50
Php40,000.00 or more but less than Php50,000.00	Php 715.00
Php50,000.00 or more but less than Php75,000.00	Php 1,144.00
Php75,000.00 or more but less than Php100,000.00	Php 1,716.00
Php100,000.00 or more but less than Php150,000.00	Php 2,574.00
Php150,000.00 or more but less than Php200,000.00	Php 3,432.00
Php200,000.00 or more but less than Php250,000.00	Php 4,719.00
Php250,000.00 or more but less than Php300,000.00	Php 6,006.00
Php300,000.00 or more but less than Php400,000.00	Php 8,008.00
Php400,000.00 or more but less than Php500,000.00	Php10,725.00
Php500,000.00 or more but less than Php750,000.00	Php12,025.00
Php750,000.00 or more but less than Php1,000,000.00	Php13,325.00
Php1,000,000.00 or more but less than Php2,000,000.00	Php14,950.00
Php2,000,000.00 or more	At a rate not exceeding sixty point five percent (60.5%) of one percent (1%) of the gross sales/receipt

The graduated tax on contractors and other independent contractors shall likewise be collected from tax subjects enumerated under Section 19 (c) of Presidential Decree No. 231, as amended, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160;

1. welding shops;
2. service stations;
3. white/blue printing, recopying or duplicating services;
4. assaying laboratories;
5. advertising agencies;
6. shops for shearing animals;
7. vaciador shops;
8. stables;
9. construction of motor vehicles, animal drawn vehicles, bicycles, and/or tricycles;
10. lathe machine shops;
11. furniture shops; and

12. proprietors of bulldozers and other heavy equipment available to others for consideration.

(f) On banks and other financial institutions, at the rate of sixty percent of one percent (60% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax;

(g) On the businesses hereunder enumerated:

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

Gross Sales/Receipts for the
Preceding Calendar Year

Amount of Tax Per Annum

Less than Php5,000.00	Php 35.75
Php5,000.00 or more but less than Php10,000.00	Php 80.08
Php10,000.00 or more but less than Php15,000.00	Php 135.85
Php15,000.00 or more but less than Php20,000.00	Php 214.50
Php20,000.00 or more but less than Php30,000.00	Php 357.50
Php30,000.00 or more but less than Php40,000.00	Php 500.50
Php40,000.00 or more but less than Php50,000.00	Php 715.00
Php50,000.00 or more but less than Php75,000.00	Php 1,144.00
Php75,000.00 or more but less than Php100,000.00	Php 1,716.00
Php100,000.00 or more but less than Php150,000.00	Php 2,574.00
Php150,000.00 or more but less than Php200,000.00	Php 3,432.00
Php200,000.00 or more but less than Php250,000.00	Php 4,719.00
Php250,000.00 or more but less than Php300,000.00	Php 6,006.00
Php300,000.00 or more but less than Php400,000.00	Php 8,008.00
Php400,000.00 or more but less than Php500,000.00	Php10,725.00
Php500,000.00 or more but less than Php750,000.00	Php12,025.00
Php750,000.00 or more but less than Php1,000,000.00	Php13,325.00
Php1,000,000.00 or more but less than Php2,000,000.00	Php14,950.00
Php2,000,000.00 or more	At a rate not exceeding sixty point five percent (60.5%) of one percent (1%) of the gross sales/receipts

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding Php50.00) per peddler annually;

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

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

(i) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	Php 3,600.00 per unit
Buses without air conditioning	Php 1,100.00 per unit
"Mini" buses	Php 550.00 per unit
Jeepneys/Fieras/Tamaraws	Php 275.00 per unit
Ten (10) Wheeler Trucks	Php 1,100.00 per unit
Six (6) Wheeler Trucks	Php 825.00 per unit
Four (4) Wheeler Trucks	Php 550.00 per unit

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

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

Section 2A.05. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Situs of Tax

Section 2B.01. Situs of the Tax.

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

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

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

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

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

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

4. Plantation - a tract of agricultural land planted with 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; and

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

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

(b) Sales Allocation:

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located;

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located;

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located;

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

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

Sixty percent (60%) to the city or municipality where the factory is located; and Forty percent (40%) to the city or municipality where the plantation is located.

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

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

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

7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply

except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer; and

8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the dais factory shall be taxable by this municipality along with the sales made in the principal office.

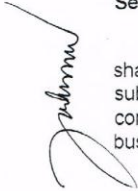
(c.) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly; and

(d.) Route Sales - sales made or by route trucks, vans or vehicles in this municipality where a manufacturer, producer or wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

This municipality shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

Article C. Payment of Business Taxes

Section 2C.01. Payment of Business Taxes.



(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

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

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

A business owned, or activity that is conducted, to support the principal business shall not be taxed separately but its gross receipts shall be included in the computation of the tax liabilities of the principal owner or operator.

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

Section 2C.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

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

Section 2C.04. Administrative Provisions.

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

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

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

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty Five Pesos (Php25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (Php100.00).

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

(h) *Retirement of Business.* Any person natural or juridical, subject to the tax on

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

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

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

(1) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his/her office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;

(2) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

(3) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

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

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

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

CHAPTER III - COMMUNITY TAX

Section 3.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (Php1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (Php5.00) and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00).

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

Section 3.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an Annual Community Tax of Five Hundred Pesos (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10,000.00) in accordance with the following schedule:

(a) For every Five Thousand Pesos (Php5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - Two (Php2.00) Pesos; and

(b) For every Five Thousand Pesos (Php5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (Php2.00) Pesos.

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

Section 3.04. Exemptions.

The following are exempted from the Community Tax:

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

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment ; Penalties for Delinquency.

(a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.

(c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

(d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 3.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php1.00).

Section 3.08. Presentation of Community Tax Certificate on Certain Occasions.

(a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the

duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

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

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

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

Section 3.09. Collection and Allocation of Proceeds of the Community Tax.

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

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

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

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

Section 3.10. 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 the date due until it is paid.

CHAPTER IV. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

For purposes of determining the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size	Number of workers
Micro-Industry	Php150,000 and below	No specific number
Cottage Industries	Above Php150,000–Php1.5 million	Less than 10 workers
Small-Scale Industries	Php1.5 million–Php15 million	10–99 employees
Medium-Scale Industries	Php15 million–Php60 million	100–199 employees
Large-Scale Industries	Above Php60 million	200 or more employees

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

(a) On business subject to graduated fixed taxes:

	Amount of Tax Per Annum
1. On Manufacturers/Importers/Producers	
Micro	Php 500.00
Cottage	Php 1,000.00
Small	Php 2,000.00
Medium	Php 3,000.00
Large	Php 5,000.00
2. On Banks	
Rural, Thrift and Savings Banks	Php 1,000.00
Commercial, Industrial and Development Banks	Php 3,000.00
Universal Banks	Php 5,000.00
3. On Other Financial Institutions	
Small	Php 1,000.00
Medium	Php 3,000.00
Large	Php 5,000.00
4. On Contractors/Service Establishments	
Micro	Php 300.00
Cottage	Php 500.00
Small	Php 1,000.00
Medium	Php 3,000.00
Large	Php 5,000.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Micro	Php 200.00
Cottage	Php 500.00
Small	Php 1,000.00
Medium	Php 3,000.00
Large	Php 5,000.00
6. Other Businesses not specifically mentioned	
Micro	Php 200.00
Cottage	Php 300.00
Small	Php 500.00
Medium	Php 1,000.00
Large	Php 2,000.00

Section 4A.02. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

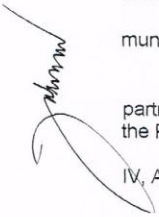
For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been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

Section 4A.03. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly-started business

- 
- a. Location sketch of the new business;
 - b. 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;
 - c. A certificate attesting to the tax exemption if the business is tax exempt;
 - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;
 - e. Tax clearance showing that the operator has paid all tax obligations in the municipality;
 - f. Barangay Clearance;
 - g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager;
 - h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code;
 - i. Philhealth Clearance; and
 - j. SSS Clearance.

2. For renewal of existing business permits

- a. Previous year's Mayor's permit;
- b. Three (3) copies of the annual or quarterly tax payments;
- c. One (1) copy of all receipts showing payment of all regulatory fees as provided for in this Code;
- d. Certificate of tax exemption from local taxes or fees, if exempt;
- e. Barangay Clearance;
- f. Philhealth Clearance;
- g. Tax Compliance Certificate; and
- h. SSS Clearance.

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

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

A Mayor's Permit shall be refused to: (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability

to the government; and (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Pesos (Php100.00).

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

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

(f) **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

Section 4A.04. Rules and Regulations on Certain Establishments.

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

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

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

**Article B. Permit Fee for Cockpit Owners/Operators/Licensees/
Promoters and Cockpit Personnel**

Section 4B.01. Definitions. When used in this Article:

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

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes bets won to the winners after deducting a certain commission, or both;

(c) Gaffer (taga-tari) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs;

(d) Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 4B.02. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

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

- | | | |
|----|---------------------------|--------------|
| 1. | Application filing fee | Php 500.00 |
| 2. | Annual cockpit permit fee | Php 5,000.00 |

(b) From cockpit personnel

- | | | |
|----|--------------------------------|--------------|
| 1. | Promoters/Hosts | Php 1,000.00 |
| 2. | Pit Manager | Php 500.00 |
| 3. | Referee | Php 500.00 |
| 4. | Bet Taker "Kristo/Llamador" | Php 500.00 |
| 5. | Bet Manager "Maciador/Kasador" | Php 500.00 |
| 6. | Gaffer "Mananari" | Php 500.00 |
| 7. | Cashier | Php 500.00 |
| 8. | Derby (Matchmaker) | Php 500.00 |

Section 4B.03. Time and Manner of Payment.

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

(b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 4B.04. Administrative Provisions.

(a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.

(c) Cockpit size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 4B.05. Penalty. Any violation of this Article shall be liable to a fine of Three Thousand Pesos (Php3,000.00).

Article C. Special Permit Fee for Cockfighting

Section 4C.01. Definitions. When used in this Article;

(a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities;

(b) Local Derby is an invitational cockfight participated in by gamecockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry; and

(c) International Derby refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

Section 4C.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a)	For every winning fight	Php 100.00
(b)	Special Cockfights (Pintakasi)	Php1,500.00
(c)	Special Derby Assessment from Promoters of -	
	Two-Cock Derby	Php 2,500.00
	Three-Cock Derby	Php 3,500.00
	Four-Cock Derby	Php 4,500.00
	Five-Cock Derby	Php 5,500.00

Section 4C.03. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 4C.04. Administrative Provisions.

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Fridays, Saturdays and Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal, agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month 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 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.

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

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

Article D. Permit Fee on Pedaled Tricycle

Section 4D.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of One Hundred Fifty Pesos (Php150.00) per annum.

Section 4D. 02. Time of Payment. The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 4D.03. Administrative Provisions.

(a) An appropriate metal plate or sticker shall be provided by the owner of the pedaled tricycle granted a permit for identification purposes.

(b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article E. Permit Fee on Circus and Other Parades

Section 4E.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Two Hundred Pesos (Php200.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 4E.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least seven (7) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 4E.03. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article. School parades are exempted from this permit fee.

Section 4E.04. Administrative Provisions.

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

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

Article F. Registration and Transfer Fees on Large Cattle.

Section 4F.01. Definition. For purposes of this Article, "large cattle" includes a two-year old horse, mule, ass, carabao, cow or other domesticated member of the bovine family.

Section 4F.02. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:



	<u>Amount of Fee</u>
(a) For Certificate of Ownership	Php100.00
(b) For Certificate of Transfer	Php100.00
(c) For Registration of Private Brand	Php200.00
(d) Branding Fee	Php100.00

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

Section 4F.03. Time and Manner of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 4F.04. Administrative Provisions.

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

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

(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it.

No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 4F.05. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article G. Permit Fee for Excavation

Section 4G.01. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality:

(a)	For crossing streets with concrete pavement:	Amount of Fee
1.	For crossing concrete pavement (minimum area 2.00 m. x .600 m., 12 sq.m.)	Php100.00
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)	Php200.00
(b)	For crossing streets with asphalt pavement:	
1.	Minimum fee	Php100.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	Php200.00
(c)	For crossing the streets with gravel pavement:	
1.	Minimum fee	Php100.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	Php200.00
(d)	For crossing existing curbs and gutters resulting in the damage	Php200.00

In case of delay, an additional fee of ten (10%) percent based on the contract amount.

Section 4G.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

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

Section 4G.03. Administrative Provisions.

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Asingan unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

(b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

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

Section 4H.01. Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 4H.02. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer-related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article. Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 4H.03. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	Php 50.00
Measure over one (1) meter	Php 50.00
(b) For sealing metric measures of capacity-gasoline	
Not over ten (10) liters	Php 500.00
Over ten (10) liters	Php 1,000.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	Php 100.00
With capacity of more than 30 kg. but not more than 300 kg.	Php 100.00
With capacity of more than 300 kg. but not more than 3,000 kg.	Php 100.00
With capacity of more than 3,000 kg.	Php 100.00
(d) For sealing apothecary balances of precision	Php 100.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of weights for use therewith	Php 100.00
For each extra weight	Php 20.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (Php100.00) for each instrument shall be collected.	

Section 4H.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 4H.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler

or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 4H.06. Exemptions.

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

(b) Dealers of weights and measures instruments intended for sale.

Section 4H.07. Administrative Provisions.

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

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

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

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

Section 4H.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristics sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representatives to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the

- instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the licensed therefore has expired and has not been renewed in due time;
 - h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
 - i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
 - j) for any person to fraudulently give short weight or measure in the making of a scale;
 - k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
 - l) for any person to procure the commission of any such offense above-mentioned by another.

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

Section 4H.09. Penalties

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 4H.08 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (Php200.00) but not more than One thousand pesos (Php1,000.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five hundred pesos (Php500.00) or by imprisonment of not less than one (1) month but not more than six (6) months, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (Php300.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

Article I. Permit Fee on Film-Making

Section 4I.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality:

Rate of Fee Per Filming:

a. Commercial movies	Php 500.00/film
b. Commercial advertisements	Php 500.00/film
c. Documentary film	Php 500.00/film
d. Videotape coverage	Php 500.00/coverage


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

Section 4I.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit, seven (7) days before location-filming is commenced.

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

Section 4J.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment from non-resident operators of said machinery or equipment, renting out said machinery/equipment in this municipality:

Rate of Fee Per Annum



a. Light Tractors	Php 1,000.00 ✓
b. Heavy Tractors	Php 1,400.00
c. Bulldozer	Php 1,500.00
d. Forklift	Php 1,500.00
e. Heavy Graders	Php 1,500.00
f. Light Graders	Php 1,000.00
g. Mechanized Threshers	Php 1,000.00
h. Manual Threshers	Php 300.00
i. Cargo Truck	Php 600.00
j. Dump Truck	Php 600.00
k. Road Rollers	Php 600.00
l. Payloader	Php 600.00
m. Primemovers/Flatbeds	Php 600.00
n. Backhoe	Php 600.00
o. Rockcrusher	Rhp 600.00
p. Batching Plant	1. Php 600.00
q. Transit/Mixer Truck	Php 600.00
r. Crane	Php 600.00
s. Other agricultural machinery or heavy equipment not enumerated above	Php 300.00 ✓

Section 4J.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 4J.03. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery, which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article K. Permit Fees on Tricycle Operation

Section 4K.01. Definitions. When used in this Article,

(a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.

(b) Tricycle Operators are persons engaged in the business of operating tricycles.

(c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

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

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

Section 4K.02. Imposition of Fees. There shall be collected an annual franchise fee in the amount of Sixty Pesos (Php60.00) payable on or before January 20 of each year for the operation of each tricycle-for-hire.

Other fees on tricycle operations:

1. Filing fee-Legalization (every three years)	Php200.00
a. For each (additional) unit	Php200.00
2. Fare adjustment fee for fare increase	Php350.00
3. Filing fee for amendment of MTOP	Php200.00
4. Body Number/Sticker	Php 75.00
5. Mayor's Permit Fee	Php100.00
6. Parking Fee	Php 60.00

Section 4K.03. Time of Payment.

(a) The annual franchise fee shall be paid to the Municipal Treasurer upon application for an MTOP or renewal thereof.

(b) The filing fee shall be paid upon application for an MTOP based on the number of units.

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

(d) The fare adjustment fee for increase of rate shall be paid upon application for fare increase.

Section 4K.04. Administrative Provisions.

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

(b) The Sangguniang Bayan of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;

4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.

5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;

6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.

7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

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

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

The official rate to be initially adopted shall be a minimum fee of Seven Pesos and Fifty Centavos (Php7.50) plus One Peso (Php1.00) per km. in excess of one (1) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

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

(e) For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby composed as follows:

Municipal Mayor	Chairman
SB Chairman, Committee on Public Utilities	Member
Chief of Police	Member

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

Article L. Permit Fee on Occupation/Calling Not Requiring Government Examination

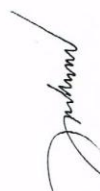
Section 4L.01. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	Php 200.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	Php 200.00
(c) On employees and workers in food or eatery establishment	Php 200.00
(d) On employees and workers in night or night and day establishment	Php 200.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur, attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder	Php200.00

Section 4L.02. Exemption – All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 4L.03. Person Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

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

- 
1. Employees or workers in industrial or manufacturing establishment such as: aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 2. Employees and workers in commercial establishments; cinematography film storage; cold storage(s) or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shop; hardware; pest control services; printing and publishing houses; service station; slaughter-houses; textile stores; warehouses; and parking lots.
 3. Employees and workers in other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their health and physical well-being.

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.

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

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

(d) Employees or workers in night or night and day establishment such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar

establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

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

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

Section 4L.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 4L.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 4L.06. Administrative Provisions.

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

Article M. Building Permit

Section 4M.01 No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Section 4M.02. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to the Department Order 155, Series of 1992, dated September 25, 1992, of the Department of Public Works and Highways.

4M.02.01. Shall submit recommendations and work plans on how to improve the enforcement of the Code and its IRR in relation to conformity of use/occupancy of buildings/structures as per zoning regulation, architectural design presentability, structural stability, fire safety protection, adequate electrical wiring and devices, mechanical system,

and environmental protection, for the Secretary's information and appropriate action.

4M.02.02. Shall avail of the assistance and services of the National Council for the Welfare of Disabled Persons and local accredited technical professional organizations when deemed necessary to the effective enforcement of the Code, its IRR and other applicable referral codes.

4M.02.02.01 Fees

4M.02.02.02 Bases of Assessment

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

4M.02.02.03 Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1 On fixed Cost of Construction per Sq. meter

LOCATION	GROUP		
All cities and Municipalities	A, B, C, D, E, F, G, H, I	F	J
	Php10,000.00	Php8,000.00	Php6,000.00

4M.02.02.04. Construction/addition/renovation/alteration of buildings/structured under Group/s and Sub-divisions shall be assessed as follows:

a. Division A-1

	Area in sq. m.	Fee per sq. meter
i.	Original complete construction up to twenty(20) sq. meters	Php2.00
ii.	Additional/renovation/alteration up to twenty(20) sq.m. regardless of floor area of original construction	Php 2.40
iii.	Above 20 sq.m. to 50 sq. meters	Php 3.40
iv.	Above 50 sq.m. to 100 sq. meters	Php 4.80
v.	Above 100 sq. m. to 150 sq. meters	Php 6.00
vi.	Above 150 sq. meters	Php 7.20

Sample Computation for Building Fee for a seventy five (75) sq. meter floor area:

Floor area = 75 sq.m.
 Therefore area bracket is 4.a.iv.
 Fee = Php 4.80/ sq. meter
 Building Fee = 75 x 4.80 = Php 360.00

b. Division A-2

	Area in sq. m.	Fee per sq. m.
i.	Original complete construction up to twenty (20) sq. meters	Php 3.00
ii.	Additional/renovation/alteration up to twenty(20) sq.m. regardless of floor area of original construction	Php 3.40

iii.	Above 20 sq. m. to 50 sq. meters	Php 5.20
iv.	Above 50 sq. m. to 100 sq. meters	Php 8.00
v.	Above 150 sq. meters	Php 8.40

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

	Area in sq. meters	Fee per sq. m.
i.	Up to 500	Php23.00
ii.	Above 500 to 600	Php22.00
iii.	Above 600 to 700	Php20.50
iv.	Above 700 to 800	Php19.50
v.	Above 800 to 900	Php18.00
vi.	Above 900 to 1,000	Php17.00
vii.	Above 1,000 to 1,500	Php16.00
viii.	Above 1,500 to 2,000	Php15.00
ix.	Above 2,000 to 3,000	Php14.00
x.	Above 3,000	Php12.00

NOTE: Computation of the building fee for item 4M.02.02.04.c is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

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

First 500 sq. m. @ Php23.00	Php11,500.00
Next 100 sq. m. @ Php 22.00	Php 2,200.00
Next 100 sq. m. @ Php20.50	Php 2,050.00
Next 100 sq. m. @ Php19.50	Php 1,950.00
Next 100 sq. m. @ Php18.00	Php 1,800.00
Next 100 sq. m. @ Php17.00	Php 1,700.00
Next 100 sq. m. @ Php16.00	Php 8,000.00
Next 500 sq. m. @ Php15.00	Php 7,500.00
Next 1,000 sq. m. @ Php14.00	Php14,000.00
Last 200 sq. m. @ Php12.00	Php 2,400.00
Total Building Fee	Php53,100.00

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

	Area in sq. m	Fee per sq. m.
i.	Up to 500	Php12.00
ii.	Above 500 to 600	Php11.00
iii.	Above 600 to 700	Php10.20
iv.	Above 700 to 800	Php 9.60
v.	Above 800 to 900	Php 9.00
vi.	Above 900 to 1,000	Php 8.40
vii.	Above 1,000 to 1,500	Php 7.20
viii.	Above 1,500 to 2,000	Php 6.60
ix.	Above 2,000 to 3,000	Php 6.00
x.	Above 3,000	Php 5.00

NOTE: Computation of the building fee in item 4M.02.02.04.d. follows the example of Section 03.c. of this Rule.

e. Division J-2 structures shall be assessed fifty percent (50%) of the rate of the principal building of which they are accessories (Section 4.a. to 4.d.).

4M.02.02.05 Electrical Fees:

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

a. Lighting and Power System:

- | | | |
|------|--|----------|
| i. | Each switch, lighting and/or convenience outlets | Php 1.50 |
| ii. | Each remote control master switch | Php24.00 |
| iii. | Each special purpose and outlet of 20 amperes capacity or more | Php 3.00 |
| iv. | Each time switch | Php 3.00 |

b. Appliances for Commercial/Industrial use:

- | | | |
|------|---|----------|
| i. | Each range or heater: Up to 1 KW | Php 3.00 |
| ii. | Every KW or fraction thereof in excess of 1 KW | Php 1.50 |
| iii. | Each refrigerator or freezer | Php 5.00 |
| iv. | Each washing machine or dryer | Php 5.00 |
| v. | Each commercially used hair curling apparatus or hair dryer | Php 5.00 |
| vi. | Each fixed-type electric fan | Php 3.00 |
| vii. | Each electric typewriter, cash register or adding machine | Php 3.00 |

c. Electrical equipment or apparatus for commercial/industrial use:

- | | | |
|-------|--|----------|
| i. | Each electric bell, annunciator system | Php 5.00 |
| ii. | Each arc (light) lamp | Php 5.00 |
| iii. | Each flasher, beacon light | Php 5.00 |
| iv. | Each X-Ray equipment | Php30.00 |
| v. | Each fire alarm unit | Php 3.00 |
| vi. | Each battery charging rectifier | Php15.00 |
| vii. | Each electric welder: | |
| | vii.1 Up to 1KVA/KW | Php 5.00 |
| | vii.2 Every KVA/KW or fraction thereof in excess of 1 KVA/KW | Php 3.00 |
| viii. | Each Neon sign transformer | Php 3.00 |
| ix. | Each Neon sign unit | Php 3.00 |

d. Motion Picture Projectors for commercial use:

- | | | |
|------|---------------------------|-----------|
| i. | 16 mm, per unit | Php 80.00 |
| ii. | 35 mm, per unit | Php100.00 |
| iii. | 70 mm and above, per unit | Php180.00 |

e. TV Cameras for commercial/industrial use:

- | | | |
|----|----------|-----------|
| i. | Per unit | Php 50.00 |
|----|----------|-----------|

f. Motors and Controlling Apparatus, per unit:

- | | | |
|------|--|-----------|
| i. | Up to 0.2 KW | Php 5.00 |
| ii. | Above 0.2 KW up to 1 KW | Php 10.00 |
| iii. | Above 1 KW up to 5 KW | Php 20.00 |
| iv. | Above 5 KW up to 10 KW | Php 30.00 |
| v. | Above 10 KW up to 20 KW | Php 40.00 |
| vi. | Every KW or fraction thereof above 20 KW | Php 2.00 |

g. Generators/UPS Capacity (AC or DC), per unit:

i.	Up to 1 KW or less	Php 40.00
ii.	Above 1 KW up to 5 KW	Php 150.00
iii.	Above 5 KW up to 10 KW	Php 800.00
iv.	Above 10 KW up to 20 KW	Php2,300.00
v.	Every KW or fraction thereof in excess of 20 KW plus Php2.00 for every KW in excess of 1,000 KW	Php3,365.00

h. Transformer and Sub-Station Equipment:

i.	Each transformer up to 1 KVA	Php 3.00
ii.	For every KVA or a fraction thereof in excess of 1 KVA, up to 2,000 KVA (bases on nameplate)	Php 2.00
iii.	Each transformer above 2,000 KVA	Php3,000.00
iv.	Each safety switch or circuit breaker up to 50 amperes and not exceeding 600 volts	Php 3.00
v.	Each safety switch, air circuit breaker, oil circuit breaker or vacuum circuit breaker, other than motor controlling apparatus, above 50 amperes up to 100 amperes, and not exceeding 600 volts	Php 5.00
vi.	For every 50 amperes or fraction thereof in excess of 100 amperes	Php 2.00
vii.	For every 10,000 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker or vacuum circuit breaker operating above 600 volts	Php 5.00
viii.	Other electrical apparatus or appliances not otherwise provided for in this Section: Every KW or fraction thereof	Php 5.00

i. Temporary Service Power Connection:

i.	Temporary Service Power Connection Permit shall be issued for testing purposes only in commercial and/or industrial establishments for sixty (60) days, per KW requested	Php 2.00
ii.	Each temporary lighting or convenience outlet for celebrations, ferias or construction purposes	Php 1.50
iii.	Regular fees shall be charged and collected in accordance with the fees prescribed in this Section	
iv.	If no approval is issued within sixty (60) days, a new electrical permit shall be secured and all corresponding permit fees shall be paid.	

j. Pole/Attachment Location Plan Permit:

i.	Approved Pole Location Plan Permit, per pole	Php 30.00
ii.	Approved attachment Location Plan Permit, per attachment	Php 30.00

k. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and Electrical Permit for cancellation:

Use or Character of Occupancy	Electric Meter	Electrical Permit
Residential	Php15.00	Php15.00
Commercial/Industrial	Php60.00	Php36.00
Institutional	Php30.00	Php12.00

l. Whenever the connected load exceeds 200 KVA, the following procedure using KVA shall be applied:

i. Aggregate Connected Load

Total Connected Load*	Fee
Over 200 KVA to 1000 KVA	Php 6,325.00 + Php15.00/KVA in excess of 200 KVA
Over 1000 KVA	Php16,825.00 + Php10.00/KVA in excess of 1000 KVA

*Total Aggregate Connected Load as shown in the load schedule. The KVA capacity of the service entrance conductors shall be used when it exceeds five percent (5%) of the aggregate connected load.

ii. Aggregate Transformer Capacity**

Installed Capacity	Fee
(a) 5 KVA or less	Php 40.00
(b) Over 5 KVA to 50 KVA	Php 40.00 + Php5.00/KVA in excess of 50 KVA
(c) Over 50 KVA to 300 KVA	Php625.00 + Php4.00/KVA in excess of 50 KVA
(d) Over 300 KVA to 1000 KVA	Php1,265.00 + Php3.00/KVA in excess of 300 KVA
(e) Over 1000 KVA	Php3,365.00 + Php2.00/KVA in excess of 1000 KVA

**Aggregate transformer capacity shall include all transformers rated 5 KVA and above which are owned/installed by the Owner/Applicant.

iii. Aggregate Generators/UPS Capacity***

Installed Capacity	Fee
(a) 5 KVA or less	Php 40.00
(b) Over 5 KVA to 50 KVA	Php 40.00 + Php5.00/KVA in excess of 5 KVA
(c) Over 50 KVA to 300 KVA	Php625.00 + Php4.00/KVA in excess of 50 KVA
(d) Over 300 KVA to 1000 KVA	Php1,265.00 + Php3.00/KVA in excess of 300 KVA
(e) Over 1000 KVA	Php3,365.00 + Php2.00/KVA in excess of 1000 KVA

***Aggregate generators/UPS capacity shall include all generators/UPS rated 5 KVA and above which are owned/installed by the Owner/Applicant.

4M.02.02.06 Mechanical Fees:

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

- | | | |
|------|---|----------|
| i. | Refrigeration (cold storage), per ton or fraction thereof | Php40.00 |
| ii. | Ice Plants, per ton or fraction thereof | Php60.00 |
| iii. | Packaged/Centralized Air Conditioning systems: Up to 100 tons, per ton | Php90.00 |
| iv. | Every ton or fraction thereof above 100 tons | Php40.00 |
| v. | Window type air conditioners, per unit. | |
| vi. | Mechanical Ventilation, per KW or fraction thereof of blower or fan, or metric equivalent | Php40.00 |
| vii. | In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually. | |

a. For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 6.a.i.):

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

For Ice Making (refer to 6.a.ii.):

- | | |
|------|---|
| 3.50 | KW per ton, for compressors up to 50 tons capacity. |
| 3.25 | KW per ton, for compressors above 50 up to 200 tons capacity. |
| 3.00 | KW per ton, for compressors above 200 tons capacity. |

For Air Conditioning (refer to 6.a.iii)

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

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

- | | | |
|------|---|------------|
| i. | Escalator and moving walk, per KW or fraction thereof | Php 10.00 |
| ii. | Escalator and moving walks up to twenty (20) lineal m, per lineal m or fraction thereof | Php 20.00 |
| iii. | Every lineal m or fraction thereof in excess of twenty (20) lineal m | Php 10.00 |
| iv. | Funicular, per m KW or fraction thereof | Php 200.00 |
| | iv.1 Per lineal m travel | Php 20.00 |
| v. | Cable car, per KW or fraction thereof | Php 100.00 |
| | v. 1. Per lineal m travel | Php 5.00 |

c. Elevators, per unit:

i.	Motor driven dumbwaiters	Php 600.00
ii.	Construction elevators for material	Php2,000.00
iii.	Passenger elevators	Php5,000.00
iv.	Freight elevators	Php5,000.00
v.	Car Elevators	Php5,000.00

d. Boilers, per KW:

i.	Up to 7.5 KW	Php 500.00
ii.	Above 7.5 KW to 22 KW	Php 700.00
iii.	Above 22 KW to 37 KW	Php 900.00
iv.	Above 37 KW to 52 KW	Php1,200.00
v.	Above 52 KW to 67 KW	Php1,400.00
vi.	Above 67 KW to 74 KW	Php1,600.00
vii.	Every KW or fraction thereof above 74 KW	Php 22.00

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

e. Pressurized water heaters, per unit \

Php 200.00

f. Water, sump and sewage pumps for commercial/ industrial use, per KW or fraction thereof

Php 60.00

g. Automatic fire extinguishers, per sprinkle head

Php 4.00

h. Stationary standby Generating sets, per KW

i.	Up to 50 KW	Php 20.00
ii.	Above 50 KW up to 100 KW	Php 25.00
iii.	Every KW above 100 KW	Php 3.00

i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases per outlet

Php 20.00

j. Piping for gases, per lineal m or fraction thereof

Php 4.00

k. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per KW:

i.	Up to 50 KW	Php 10.00
ii.	Above 50 KW up to 100 KW	Php 12.00
iii.	Every above 100 KW or fraction thereof	Php 3.00

l. Pressure Vessels, per cu. M or fraction thereof

Php 60.00

m. Other Machine/Equipment for commercial/ industrial/institutional use not elsewhere specified, per KW or fraction thereof

Php 60.00

n. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal m or fraction thereof

Php 10.00

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

4M.02.02.07 Plumbing Fees:

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

Php 24.00

i.	Each water closet	Php 7.00
ii.	Each floor drain	Php 3.00
iii.	Each sink	Php 3.00
iv.	Each lavatory	Php 7.00
v.	Each faucet	Php 2.00
vi.	Each shower head	Php 2.00

c. Special Plumbing Fixtures:

i.	Each slop sink	Php 7.00
ii.	Each urinal	Php 4.00
iii.	Each bath tub	Php 7.00
iv.	Each grease trap	Php 7.00
v.	Each garage trap	Php 7.00
vi.	Each bidet	Php 4.00
vii.	Each dental cuspidor	Php 4.00
viii.	Each gas fired water heater	Php 4.00
ix.	Each drinking fountain	Php 2.00
x.	Each bar or soda fountain sink	Php 4.00
xi.	Each laundry sink	Php 4.00
xii.	Each laboratory	Php 4.00
xiii.	Each fixed-type sterilizer	Php 2.00

d. Each water meter

Php 2.00

i.	12 to 25 mm dia.	Php 8.00
ii.	Above 25 mm dia.	Php 10.00

e. Construction of septic vault, applicable in all Groups

i.	Up to five (5) cu. m. of digestion chamber .	Php 24.00
ii.	Every cu. m or fraction thereof in excess of five (5) cu. m	Php 7.00

4M.02.02.08 Electronics Fees:

- a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data, image, text, facsimile, Internet service, cellular, paging and other types/forms of wired or wireless communications

Php 2.40/port

- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers cellsites, equipment silos/shelters and other similar location/structures used for electronics and communication services, including those for navigational

aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location	Php1,000.00/location
c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines, x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors	Php 10.00/ unit
d. Electronics and communications outlets used for connection and termination of voice, data, computers (including workstations, servers, routers, etc.) audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected	Php 2.40/outlet
e. Station/terminal/control point/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected	Php2.40/ termination
f. Studios, auditoriums, theaters and similar structures for audio and TV broadcast, recording, audio/video reproduction/stimulation and similar activities	Php1,000.00/location
g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception	Php1,000.00/ structure
h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.	Php 50.00/ unit
i. Poles and attachment:	
i. Per Pole (to be paid by pole owner)	Php 20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others)	Php 20.00
j. Other types of electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	Php 50.00/ unit

4M.02.02.09 Accessories of the Building/Structure Fees:

a. All parts of building which are open on two or more sides, such as balconies, terraces, lanais and the like, shall be charged fifty percent (50%) of the rate of the principal building of which they are a part (Section 4M.02.02.04.a to d. of this Rule).

b. Buildings with a height of more than eight (8.00) m shall be charged an additional fee of twenty five centavos (Php0.25) per cubic m above eight (8.00) m. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.

c. Bank and Records Vaults with interior volume up to twenty (20) cu m	Php 20.00
In excess of twenty (20) cu. m	Php 8.00

d. Swimming Pools, per cu. m or fraction thereof:

i. GROUP A Residential	Php 3.00
ii. Commercial/Industrial GROUPS B, E, F, G,	Php36.00
iii. Social/Recreational/Institutional GROUP C, D, H, I,	Php24.00
iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged fifty percent (50%) of the above rates.	
v. Swimming pools shower rooms/locker rooms:	
(a) Per unit or fraction thereof	Php60.00
(b) Residential GROUP A	Php 6.00
(c.) GROUP B, E, F, G,	Php18.00
(d) GROUP C, D, H,	Php12.00

e. Construction of firewalls separate from the building:

i. Per sq. m or fraction thereof	Php 3.00
ii. Provided, that the minimum fee shall be	Php48.00

f. Construction/erection of towers, including Radio and TV towers, water tank supporting structures and the like:

Use or Character of Occupancy	Self-Supporting	Trilon Guyed
i. Single detached dwelling units	Php500.00	Php150.00
ii. Commercial/Industrial (Groups B, E, F, G) Up to ten (10) m in height	Php2,400.00	Php240.00
ii.1 Every m or fraction thereof in excess of ten (10) m	Php 120.00	Php 12.00
ii.2 Educational/Recreational/institutional (GROUPS C, D, H, I) up to ten (10) m in height	Php1,800.00	Php120.00
ii.3 Every m or fraction thereof in excess of ten (10) m	Php 120.00	Php 12.00

g. Storage Silos, up to ten (10) m in height

i. Every m or fraction thereof in excess of ten (10) m	Php 120.00
ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 4.e of this Rule.	

h. Construction of Smokestacks and Chimneys for Commercial/Industrial Use GROUPS B, E, F and G:

- Use:

	of floor area	Php12.00
iv.	Multi-level interment niches, per sq. m of floor area, per level	Php 5.00
v.	Columbarium, per sq. meter	Php18.00

4M.02.02.10 Accessory Fees:

- a. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first ten (10) m
i. Every m or fraction thereof in excess of ten (10) m
- b. Ground Preparation and Excavation Fee
- c. While the application for Building Permit is still being processed, the BO may issue Ground Preparation and Excavation Permit for foundation, subject to the verification, inspection and review by the line and grade section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.
- i. Inspection and Verification Fee
- ii. Per cu. m of excavation
- iii. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit
- iv. Per cu. m of excavation for foundation w/basement
- v. Excavation other than foundation or basement, per cu meter
- vi. Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. m or fraction thereof of footing or foundation encroachment . .
- d. Fencing Fees:
- i. Made of masonry, metal, concrete up to (1.80) m in height, per lineal m or fraction thereof
- ii. In excess of one point eighty (1.80) m in height, per lineal m or fraction thereof
- iii. Made of indigenous materials, barbed, chicken or hog wires, per lineal meter
- e. Construction of Pavements, up to twenty (20) sq. m
- i. In excess of twenty percent (20%) or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like
- ii. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to twenty (20) sq. m, per calendar month
- iii. Every sq. m or fraction thereof in excess of twenty (20) sq. meter
- f. Erection of Scaffolding Occupying Public Areas, per calendar month.
- i. Up to ten (10) m in length
- ii. Every lineal m or fraction thereof in excess of ten (10) m.
- g. Sign Fees:
- i. Erection and anchorage of display surface, up to four (4) sq. m of signboard area
(a) Every sq. m or fraction thereof in excess

- of four (4) sq. m Php 24.00
- ii. Installation Fees, per sq. m or fraction thereof of display surface.

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00	Php 52.00
Illuminated	Php 24.00	Php 36.00
Others	Php 15.00	Php 24.00
Painted-on	Php 9.60	Php 18.00

- iii. Annual Renewal Fees, per sq. m of display surface or fraction thereof.

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00, min fee shall be Php 24.00	Php 46.00, min. fee shall be Php200.00
Illuminated	Php 18.00, min fee shall be Php 72.00	Php 38.00, min. fee shall be Php150.00
Others	Php 12.00, min. fee shall be Php 40.00	Php 20.00, min. fee shall be Php110.00
Painted-on	Php 8.00, min. fee shall be Php 30.00	Php120.00, min. fee shall be Php100.00

h. Repair Fees:

- i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in sq. m, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all Groups Php 5.00
- ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups Php 5.00
- iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (Php5,000.00) shall be charged one percent (1%) of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

i. Raising of Buildings/Structures Fees:

- i. Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.
- ii. The fees to be charged shall be as prescribed under Section 4.a. to 4.e. of this Schedule, whichever Group applies.

j. Demolition/Moving of Buildings/Structures Fees, per sq. m of area or dimensions involved:

- i. Building in all Groups per sq. m Php 3.00
- ii. Floor area Php 4.00
- iii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences Php800.00
- iv. Structures of up to ten (10) m in height Php 50.00
- (a) Every meter or portion thereof in excess of ten (10) m Php 50.00
- Appendage of up to three (3.00) cu. m/unit Php 50.00
- (a) Every cu. m portion thereof in excess of three (3.00) cu. m. Php 50.00

- | | | |
|----|--|----------|
| v. | Moving Fee, per sq. m area of building/
structure to be moved | Php 3.00 |
|----|--|----------|

4M.02.02.11 Certificate of Use or Occupancy (Table II.G.1. for fixed costing)

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

- | | | |
|------|--|------------|
| i. | Costing up to Php150,000.00 | Php100.00 |
| ii. | Costing more than Php150,000.00
up to Php400,000.00 | Php200.00 |
| iii. | Costing more than Php400,000.00 up
to Php850,000.00 | Php 400.00 |
| iv. | Costing more than Php850,000.00 up to
Php1,200,000.00 | Php 800.00 |
| v. | Every million or portion thereof in excess
of Php1,200,000.00 | Php 800.00 |

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

- | | | |
|------|--|-------------|
| i. | Costing up to Php150,000.00 | Php 200.00 |
| ii. | Costing more than Php150,000.00
up to Php400,000.00 | Php 400.00 |
| iii. | Costing more than Php400,000.00
up to Php850,000.00 | Php 800.00 |
| iv. | Costing more than Php850,000.00 up
to Php1,200,000.00 | Php1,000.00 |
| v. | Every million or portion thereof in
excess of Php1,200,000.00 | Php1,000.00 |

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

- | | | |
|------|--|------------|
| i. | Costing up to Php150,000.00 | Php 150.00 |
| ii. | Costing more than Php150,000.00 up to
Php400,000.00 | Php 250.00 |
| iii. | Costing more than Php400,000.00 up to
Php850,000.00 | Php 600.00 |
| iv. | Costing more than Php850,000.00 up to
Php1,200,000.00 | Php 900.00 |
| v. | Every million or portion thereof in excess
of Php1,200,000.00 | Php 900.00 |

d. Division J-1 Buildings/structures:

- | | | |
|------|---|-------------|
| i. | With floor area up to twenty (20) sq. m | Php 50.00 |
| ii. | With floor area above twenty (20) sq. m
up to five hundred (500) sq. m. | Php 240.00 |
| iii. | With floor area above five hundred (500)
sq. m up to one thousand (1,000) sq. m. | Php 360.00 |
| iv. | With floor area above one thousand (1,000)
sq. m up to five thousand (5,000) sq. m. | Php 480.00 |
| v. | With floor area above five thousand (5,000)
sq. m up to ten thousand (10,000) sq. m. | Php 200.00 |
| vi. | With floor area above ten thousand
(10,000) sq. m. | Php2,400.00 |

e. Division J-2 Structures:

- | | |
|-----|---|
| i. | Garages, carports, balconies, terraces, lanais and the
like: fifty percent (50%) of the rate of the principal
building of which they are accessories. |
| ii. | Aviaries, aquariums, zoo structures and the like:
same rates as for 10.d. above. |

- iii. Towers such as Radio and TV transmission, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:
 - (a) First ten (10.00) m of height from the ground Php 800.00
 - (b) Every m or fraction thereof in excess of ten (10.00) m. Php 50.00
- f. Change in use/Occupancy, per sq. m or fraction thereof of area affected Php 5.00

4M.02.02.12. Annual Inspection Fees

a. Division A-1 and A-2:

- i. Single detached dwelling units and duplexes are not subject to annual inspections.
- ii. If the owner request inspections, the fee for each of the services enumerated below is Php 120.00
 - Land Use Conformity
 - Architectural Presentability
 - Structural Stability
 - Sanitary and Health Requirements
 - Fire-Resistive Requirements

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

- i. Appendage of up to three (3.00) cu. m/unit Php 150.00
- ii. Floor area to one hundred (100) sq. m. Php 120.00
- iii. Above one hundred (100) sq. m up to two hundred (200) sq. m. Php 240.00
- iv. Above two hundred (200) sq. m. up to three hundred (300) sq. m. Php 80.00
- v. Above three hundred (300) sq. m. up to five hundred (500) sq. m. Php 720.00
- vi. Above five hundred (500) sq. m. up to seven hundred fifty (750) sq. m. Php 960.00
- vii. Above seven hundred fifty (750) sq. m up to one thousand (1,000) sq. m. Php 1,200.00
- viii. Every one thousand (1,000) sq. m or its portion in excess of one thousand (1,000) sq. m. Php 1,200.00

c. Division C-1,2, Amusement Houses, Gymnasias and the like:

- i. First class cinematograph or theaters Php 1,200.00
- ii. Second class cinematographs or theaters Php 720.00
- iii. Third class cinematographs or theaters Php 520.00
- iv. Grandstands/Bleachers, Gymnasias and the like Php 720.00

d. Annual plumbing inspection fees, each plumbing unit Php 60.00

e. Electrical Inspection Fees:

- i. A one time electrical inspection fee equivalent to ten percent (10%) of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
- ii. Annual Inspection Fee are the same as in Section 12. plus Total Electrical Permit Fees of Section 5.

iii. Annual electrical inspection fees are the same as in Section 4M.02.02.12 of this Rule.

f. Annual Mechanical Inspection Fees:

- i. Refrigeration and Ice Plant, per ton:
 - (a) Up to one hundred (100) tons capacity Php 25.00
 - (b) Above one hundred (100) tons up to one hundred fifty (150) tons Php 20.00
 - (c) Above one hundred fifty (150) tons up to three hundred (300) tons Php 15.00
 - (d) Above three hundred (300) tons up to five hundred (500) tons Php 10.00
 - (e) Every ton or fraction thereof above five hundred (500) tons Php 5.00
- ii. Air Conditioning Systems:
 - (a) Window type air conditioners, per unit (Group A is not subject to annual inspection). Php 40.00
- iii. Packaged or centralized air conditioning systems:
 - (a) First one hundred (100) tons, per ton Php 25.00
 - (b) Above one hundred (100) tons, up to 150 tons, per ton Php 20.00
 - (c) Every ton or fraction thereof above five hundred (500) tons Php 8.00
- iv. Mechanical Ventilation, per unit, per KW
 - (a) Up to one (1) KW Php 10.00
 - (b) Above one (1) KW to seven point five (7.5) KW Php 50.00
 - (c) Every KW above seven point five (7.5) KW Php 20.00
- v. Escalators and Moving Walks; Funiculars and the like:
 - (a) Escalator and Moving Walks, per unit Php120.00
 - (b) Funicular, per KW or fraction thereof Php 50.00
 - (c) Per lineal meter or fraction thereof of travel Php 10.00
 - (d) Cable car, per KW or fraction thereof Php 25.00
 - (e) Per lineal meter of travel Php 2.00
- vi. Elevators, per unit:
 - (a) Passengers elevators Php500.00
 - (b) Freight elevators Php400.00
 - (c) Motor driven dumbwaiters Php 50.00
 - (d) Construction elevators for materials Php400.00
 - (e) Car elevators Php500.00
 - (f) Every landing above first five (5) landing for all the above elevators Php 50.00

vii. Boilers, per unit:	
(a) Up to seven point five (7.5) KW	Php400.00
(b) Seven point five (7.5) KW up to twenty two (22) KW	Php550.00
(c) Twenty two (22) KW up to thirty seven (37) KW	Php600.00
(d) Thirty seven (37) KW up to fifty two (52) KW	Php650.00
(e) Fifty two (52) KW up to sixty seven (67) KW	Php800.00
(f) Sixty seven (67) KW up to seventy four (74) KW	Php900.00
(g) Every KW or fraction thereof above seventy four (74) KW	Php 4.00
viii. Pressurized Water Heaters, per unit	Php120.00
ix. Automatic Fire Extinguishers, per sprinkler head	Php 2.00
x. Water, Sump and Sewage pumps for buildings/structures for commercial/ industrial purposes, per KW:	
(a) Up to five (5) KW	Php 55.00
(b) Above five (5) KW to ten (10) KW	Php 90.00
(c) Every KW or fraction thereof above ten (10) KW	Php 2.00
xi. Standby ICE-Generator Sets:	
(a) Per KW, up to ten (10) KW	Php 50.00
(b) Above ten (10) KW up to thirty (30) KW	Php110.00
(c) Every KW or fraction thereof above thirty (30) KW	Php 3.00
xii. Compressed air, vacuum, commercial/ institutional/industrial gases, per outlet	Php 10.00
xiii. Piping for gases, per lineal m or fraction thereof	Php 2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loader Mixers, Compressors and the like,	
(a) Per unit, up to ten (10) KW	Php100.00
(b) Every KW above ten (10) KW	Php 3.00
xv. Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:	
(a) Up to one-half (1/2) KW	Php 8.00
(b) Above one-half (1/2) KW up to one (1) KW	Php 23.00
(c) Above one (1) KW up to three (3) KW	Php 39.00
(d) Above three (3) KW up to five (5) KW	Php 55.00
(e) Above five (5) KW up to ten (10) KW	Php 80.00
(f) Every KW above ten (10) KW or fraction thereof	Php 5.00

xvi. Pressure Vessels, per cu. m or fraction thereof	Php 40.00
xvii. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal m or fraction thereof	Php 2.40
xviii. Testing/Calibration of pressure gauge, per unit	Php 24.00
(a) Each Gas Meter, tested, proved and sealed, per gas m.	Php 30.00
xix. Every mechanical ride inspection, etc, used in amusement centers of fairs, such as ferris wheel, and the like, per unit	Php 30.00

g. Annual electronics inspection fees shall be the same as the fees in Section 4M.02.02.12 of this Rule.

4M.02.02.13 Certifications:

01. Certified true copy of building permit	Php 50.00
02. Certified true copy of Certificate of Use/Occupancy . .	Php 50.00
03. Issuance of Certificate of Damage	Php 50.00
04. Certified true copy of Certificate of damage	Php 50.00
05. Certified true copy of Electrical Certificate	Php 50.00
06. Issuance of Certificate of Gas Meter Installation . .	Php 50.00
07. Certified true copy of Certification of Operation	Php 50.00
08. Other certifications	Php 50.00

4M.02.02.14. Penalties:

01. A surcharge of one hundred percent (100%) of the building permit 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 or parts thereof or appurtenances thereto without any permit.
02. All types of inspection fees shall be paid within thirty (30) days from the prescribed date, otherwise, a surcharged of twenty five percent (25%) of the annual inspection fee shall be imposed.
03. Administrative fines, penalties and/or surcharges for various violations of the Code are prescribed under Section 8 of this Rule.

4M.02.02.15 Payment of Fees: All fees mentioned in this rule shall be paid to the City/Municipal Treasurer before the issuance of the building permit.

A. Used of income from Fees

Pursuant to the provisions of Section 210 of the Code (PD 1096), this Rule is promulgated to define the procedure for the proper reporting and recording of collections and disbursements of the funds of the General Fund Special Account 151 of the Office of the Secretary of Department of Public Works and Highways (DPWH) and for the guidance and compliance of all concerned.

B. Responsibilities of the BO

01. Every BO shall keep a permanent record and accurate account of all fees and other charges fixed and authorized to be collected on under this Rule.
02. The order of Payment issued by the BO shall show the breakdown of the total collection indicating the share of the local government concerned-eighty percent (80%) and then the share of the national government-twenty percent (20%).

03. Every BO shall keep a separate record from the DPWH Central Office of all allotments (Special Allotment Release Order (SARO) and Notice of Cash Allocation (NCA), or Funding Checks), received by him of the budgeted amounts released by the Department of Budget and Management (DBM). Pursuant to Section 210 of the Code, the funds shall cover all the necessary operating expenses of the OBO, including the purchase of equipment, supplies and materials, traveling expenses, obligation expenses.

Section 4M.03. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 4M.04. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality.

Section 4M.05. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

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

To be submitted together with such application are at least five (5) sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the Building Code.

Section 4M.06. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

Article N. Permit fee for the Storage of Flammable and Combustible Materials

Section 4N.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

- a. Storage of gasoline, diesel, fuel, kerosene and similar products

500 to 2,000 liters	Php 200.00
2,001 to 5,000 liters	Php 500.00
5,001 to 20,000 liters	Php 2,000.00
20,001 to 50,000 liters	Php 5,000.00
50,0001 to 100,000 liters	Php10,000.00
Over 100,000 liters	Php10,000.00+Php0.10/liter in excess of 100,000 liters

- b. Storage of combustible, flammable or explosive substance.

(1) LPG/permittee	
1 – 10 tanks	Php300.00
11 and above	Php500.00

Section 4N.02. Time of Payment.- The fees imposed in this Article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

Section 4N.03. Administrative Provisions.

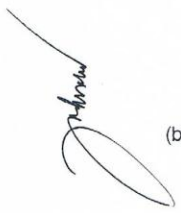
(a) No person shall keep or store at his place of business any of the abovementioned flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

**Article O. Permit and Inspection Fee on
Machineries and Engines**

Section 4O.01. Imposition of Fee.- There shall be imposed an annual inspection fee on internal combustion engines, generators and other machines in accordance with the following schedules:

(a) Internal combustion engines:



1. 2 HP and below	Php100.00
2. 5HP and below but not lower than 2 HP	Php100.00
3. 10HP and below but not lower than 5 HP	Php100.00
4. 14HP and below but not lower than 10HP	Php100.00
5. Above 15HP	Php100.00

(b) Other stationery engines or machines:

1. 3 HP and below	Php100.00
2. 5 HP and below but not lower than 3 HP	Php100.00
3. 10 HP and below but not lower than 5 HP	Php100.00
4. 14 HP and below but not lower than 10 HP	Php100.00
5. Above 14 HP	Php100.00

(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

Section 4O.02. Time of Payment. The annual fees imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within the first twenty (20) days of January.

Section 4O.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

**Article P. Zoning/Locational Clearance
and Related Fees**

Section 4P.01. Imposition of Fee. There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB).

These shall include permit/clearance fees for:

Zoning/Locational Clearance
Permits for subdivision and condominium projects/activities under PD 957
Projects under BP 220

Approval of industrial subdivisions
 Approval of commercial subdivisions
 Approval of farmlot subdivisions
 Approval of memorial park/cemetery projects
 Other transactions/certifications covered by HLURB AO No.04
 Registration of dealers/brokers/salesmen

Section 4P.02. Zoning/ Clearance Fee

A. Residential

(1) Inspection Fee	Php 225.00
(2) Secretary's Fee	Php 100.00

B. Institutional

(1) Inspection Fee	Php 325.00
(2) Secretary's Fee	Php 100.00

C. Industrial/Commercial

(1) Inspection Fee	Php 525.00
(2) Secretary's Fee	Php 100.00

Section 4P.03. Locational Clearance.

A. Residential structure single attached/detached

The project cost of which is :

(1) Php100,000.00 and below	Php100.00
(2) Over Php100,000.00	Php100.00 + 1/10 of 1% excess of Php100,000.00

B. Apartments

(1) Project Cost of Php 500,000.00 and below	Php500.00
(2) Project Cost over Php 500,000.00	Php500.00 + 1/10 of 1% excess of Php500,000.00 regardless of the number of doors

C. Dormitories

(1) Project Cost of Php500,000.00 and below	Php500.00
(2) Project Cost of over Php500,000.00	Php500.00 + 1/10 of 1% of cost in excess of Php500.00 regardless of the number of rooms

D. Institutional, the project cost of which is :

(1) Php100,000.00 and below	Php 400.00
(2) Over Php100,000.00	Php 400.00+ 1/10 of 1% of cost in excess of Php100,000.00

E. Commercial, Industrial, Agro-Industrial,

The project cost of which is :

(1) Php100,000.00 and below	Php1,000.00
(2) Over Php100,000.00	Php1,000.00 +

1/10 of 1% of cost
in excess of
Php100,000.00

F. Special Used/Special Projects, the project
cost of which is :

(1) Php100,000.00 and below	Php1,000.00
(2) Over Php100,000.00	Php1,000.00 + 1/10 of cost in excess of Php100,000.00

G. Alteration/Expansion (affected areas/cost
expansion only)

50% of fees imposed
computed at cost of
repair/renovation/
alteration

NOTE : * LEGAL RESEARCH FEE amounting to one percent (1%) of the filing
fee imposed but in no case lower than TEN PESOS (Php10.00) shall be collected
in addition to the filing fee.

* All government structures must be given twenty-five percent (25%)
discount.

H. Application of Locational Viability/Clearance Secretary's fee	Php100.00
I. Certificate of Locational Viability Secretary's fee	Php100.00
J. Other Managerial Works Secretary's Fee	Php100.00

Section 4P.04. Time of Payment. The fees in this Article shall be paid to the Municipal
Treasurer before the clearance is issued.

Section 4P.05. Accrual of Proceeds. The proceeds from Zoning/Locational and related
fees shall accrue to the general fund of this municipality.

Section 4P.06. Administrative Provision.

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

**Article Q. Permit Fee for Temporary Use of Roads, Streets,
Sidewalks, Alleys, Patios, Plazas and Playgrounds**

Section 4Q.01. Imposition of Fee. Any person that shall temporarily use and/or occupy
a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality
in connection with construction works and/or other purposes, shall first secure a permit from
the Mayor and pay a fee according to the following schedule:

1) For construction	Php 100.00 /sq. m. per week or fraction thereof
2) Others	Php 100.00/sq. m. per day

Section 4Q.02. For wake and other charitable, religious and educational purposes, use
and/or occupancy no fee shall be collected, provided, that a corresponding permit is first
secured from the Office of the Municipal Mayor.

Section 4Q.03. Time of Payment. The fees shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

Section 4Q.04. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

Article R. Permit Fee for the Conduct of Group Activities

Section 4R.01. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:



1. Conference, meetings, rallies and demonstration outdoor, in parks, plazas, roads/streets	Php 100.00
2. Dances	Php 100.00
3. Coronation and ball	Php 100.00
4. Promotional sales	Php 200.00
5. Other Group Activities (Sports activities)	Php150.00

Section 4R.02. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 4R.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fees herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 4R.04. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

CHAPTER V. SERVICE FEES

Article A. Secretary's Fees

Section 5A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality:

	Amount of Fee
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	Php100.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	Php100.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	Php100.00
(d) For certified copies of any papers, records,	

Treasurer or his duly authorized representative with the corresponding fee as follows :

1) Hogs 1- 10 heads	Php100.00
in excess	Php 5.00 for every head
2) Cattle	Php 50.00
3) Others	Php 50.00

Section 6K.02. Time of Payment. The Permit Fees shall be paid to the Municipal Treasurer or his duly authorized representative before securing for a permit.

CHAPTER VII. MUNICIPAL CHARGES- ECONOMIC ENTERPRISES

Article A. Market Fees

Section 7A.01. Definitions. When used in this Article.

a) Market Building- a constructed edifice designed to stand more or less permanently, covering space of land, usually covered by a roof, more or less enclosed by walls and supported by columns and serving as a place for commercial or trade activities.

b) Government Owned or Operated Markets – refers to those markets established out of public funds or those leased/acquired by any legal means from private persons, natural or juridical, to be operated by the government either thru its instrumentality, branch or political subdivision.

c) Public Markets – are public services or utilities such as the public supply and sale of electricity, water and public transportation. Foodstuff which are sold in the public markets demand as much official control and supervision as the commodities sold and distributed in other public utilities.

d) Market Booth – refers to an enclosure built or erected on a market stall or space where merchandise of various kind is being sold or offered for sale.

e) Market Stall – refers to any allotted space with or without booth, inside the public market building.

f) Market Premises- refer to any space in the public market compound or part of the market lot of bare ground outside of the public market building usually occupied by transient market vendors during market days.

g) Store – a building or structure devoted exclusively to retail sale of a commodity or commodities.

h) Market Section – refers to a subdivision of the public market, housing one class or group of allied goods, commodities or merchandise.

i) Fish Section – refers to the area where only fresh fish, clams, oysters, crabs, lobsters, shrimps, seaweeds and other sea foods and marine products could be sold by the stallholder or stall lessee.

j) Meat Section – refers to the area where meat of all kinds could be sold although pork, beef, or dressed chickens etc., are separately displayed and properly labeled.

k) Dry goods Section – refers to the area where all kinds of textile, ready-made dresses and apparels, native products, toiletries, novelties, footwear, laces, kitchen wares or utensils, household articles or appliances, handbags, school and office supplies or similar products could be sold.

l) Groceries Section – refers to the area where all kinds of cakes, biscuits, pastries, crackers, butter cheese, confections, candies, canned or bottled foods, beverages, softdrinks, cigarettes, flour, oatmeal, ham, bacon, sugar, sauce, onions, garlic, potatoes, eggs, sausages, starch, smoked fish, dried fish, salt, soap and other food products could

m) Animal Feeds and Cereals Section – refers to the area where all kinds of manufactured animal feeds and cereals, including rice and corn could be sold.

n) Vegetable and Fruit Section – refers to the area where all kinds of vegetables, fruits, coconuts, root crops and similar agriculture products could be sold.

o) Fastfoods and Delicacies Section refers to the area where all kinds of cooked foods and delicacies could be sold. This includes refreshment parlors, cafeterias, restaurants, panciterias and similar kinds.

p) Live Fowls and Piglets Section – refers to the area where live fowls, such as chickens, ducks and similar birds as well as piglets could be sold.

q) Miscellaneous Ware Section – refers to the area where all kinds of wares not included in the above classification including ceramic wares, pots, vases and garden tools or implements could be sold.

r) Stall Lessee (also known as Stallholder) – refers to the awardee of the lease contract to occupy a market stall or space, with or without booth, inside the public market building.

s) Market Rental Fee – refers to the amount of rental fee for the privilege of occupying and utilizing a market stall or space for commercial activities.

Section 7A.02. Imposition of Fees. There shall be collected the following market charges and other fees.

A. Rental Fee on Market Stalls

1) On stalls with booth constructed by the Municipal government, per month.

Building A (exterior along streets)	Php 700.00
Building A (exterior facing inside the market)	Php 675.00
Building A (interior)	Php 650.00
Building B (exterior along streets)	Php 700.00
Building B (exterior facing inside the market)	Php 675.00
Building B (interior)	Php 650.00
Building C (exterior)	Php 700.00
Building C (interior)	Php 675.00
Pavillion A (exterior)	Php 675.00
Pavillion A (interior)	Php 650.00
Pavillion A Extension (exterior)	Php 675.00
Pavillion A Extension (interior)	Php 650.00
Pavillion B (exterior)	Php 675.00
Pavillion B (interior)	Php 650.00
Pavillion B (Eateries)	Php1,000.00
Juan Millan Street (Southern Side exterior)	Php 700.00
Juan Millan Street (Southern Side interior)	Php 675.00
Juan Millan Street (Northern Side)	Php 30.00/sq.m/month
Meat Section	Php 300.00
LGIF Building	Php 400.00

2) On stalls with booth constructed by the lessee, per square meter per month Php10.00

3) On occupants of market premises without booth, per square meter during Mondays, Wednesdays, Fridays and Sundays Php 7.50

4.) On occupants of market premises without booth, per square meter during Tuesdays, Thursdays and Saturdays Php 6.00

Section 7A.03. Market Entrance Fees. In lieu of the regular market fees based on the space occupied, there shall be collected a market fee of two percent (2%) of the estimated gross sales receipts of all transient vendors in Asingan Public Market of any commodity or merchandise being brought for sale into the above-mentioned public markets.

In case the vendor from whom an entrance fee was collected occupies any table/cubicle or other 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 or general merchandise, permanent occupants or market stalls, booths, tiendas or other space as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stocks, shall not be considered as transient vendors required to pay the market fees herein authorized.

Section 7A.04. Administrative Provisions. The Market Supervisor shall issue the necessary rules and regulations including classification of fishes and other seafoods. Such rules and regulations issued by him shall be in force and effect unless rescinded or modified by the Sangguniang Bayan.

Section 7A.05. Time and Manner of Payment.

For Stalls:

The fee for the rental of market stalls shall be paid to the Municipal Treasurer or her duly authorized representative within the first twenty (20) days of each month. In case of a new lease, the lessee shall pay two (2) months deposit plus two (2) months advance rental in which the lease start.

For Occupancy of Market Premises:

The fee for the occupancy of market premises shall be paid daily before any commodity or merchandise is sold within the market premises.

Section 7A.06. Issuance of Official Receipt and Cash Tickets. The Municipal Treasurer or her duly authorized representative shall issue an Official Receipt as evidence of payment of rentals.

a) A cash ticket shall be issued to an occupant of the market premises or transient vendors and his/her name shall be written on the back thereof duly countersigned by the issuer of said ticket. 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 the vendor disposes his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same commodity or merchandise even if such sale is done in the same place occupied by the former vendor.

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

Section 7A.07. Surcharge for late or non-payment of fees and discount for advance payments. The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of ten percent (10%) of the total rental due. Failure to pay the rental fee for three (3) consecutive months shall cause the automatic cancellation or revocation of the contract of lease of the stall and the stall shall be declared vacant and subject for adjudication. Any vendor occupying space in the market premises without first paying the fee imposed in this Article shall pay two (2) times as much as the regular rate for the space occupied. The lessee of a stall who pays in advance the rental is entitled to ten percent (10%) discount.

Article D. Sanitary Inspection Fee

Section 5D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>
a. For house for rent	Php150.00
b. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	Php100.00
With an area of 50 sq.m. or more but less than 100 sq.m.	Php150.00
With an area of 100 sq.m. or more but less than 200 sq.m.	Php200.00
With an area of 200 sq.m. or more but less than 500 sq.m.	Php300.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	Php400.00
With an area of 1,000 sq.m. or more	Php500.00

Section 5D.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 5D.03. Administrative Provisions.

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

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

Article E. Service Fees for Health Examination

Section 5E.01. Imposition of Fee. There shall be collected a fee of One Hundred Pesos (Php100.00) 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 Fifteen Pesos (Php15.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Section 5E.02. Laboratory Examination Fee

(a) Hematology	
(1) Complete Blood Count	Php 120.00
(2) Hemoglobin/Hematocrit	Php 35.00
(3) Bleeding Time/Clotting Time	Php 50.00
(4) Platelet Count	Php 100.00
(5) Blood Typing	Php 60.00

(b) Blood Chemistry

(1) Fasting Blood Sugar	Php 120.00
(2) Random Blood Sugar	Php 120.00
(3) Blood Urea Nitrogen	Php 90.00
(4) Creatinine	Php 90.00
(5) Blood Uric Acid	Php 90.00
(6) Cholesterol	Php 90.00
(7) HDL/LDL	Php 250.00
(8) Triglycerides	Php 250.00
(9) Sodium	Php 150.00
(10) Potassium	Php 150.00
(11) SGOT	Php 120.00
(12) SGPT	Php 120.00

(c) Clinical Microscopy

(1) Urinalysis	Php 50.00
(2) Pregnancy Test	Php 150.00
(3) Pap Smear	Php 150.00

(d) Parasitology

(1) Fecalysis	Php 50.00
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(e) Blood Banking & Serology

(1) ASO Test	Php 150.00
(2) Widal Test	Php 150.00
(3) HbsAg Determination	Php 150.00

(f) Microbiology

(1) KOH Preparation	Php 50.00
(2) AFB Determination	Php 50.00
(3) Gram Stain	Php 50.00

Section 5E.03. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 5E.04. Exemption. National, provincial and municipal officials and employees who are assigned in this Municipality are free of charge.

Section 5E.05. Administrative Provisions.

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

1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served;
2. Public swimming or bathing places;
3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.);
4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.);
5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.); and
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

In addition to the fee on all certificates of clearance a Fifteen Peso (Php15.00) Documentary Stamp Tax shall be collected as per Revenue Memorandum Order No. 13-2008 issued on March 13, 2008, by the Department of Finance, Bureau of Internal revenue.

Section 5A.02. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 5A.03. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B. Local Civil Registry Fees

Section 5B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

(a) Marriage Fees:

- | | |
|---|------------|
| 1. Application for marriage license | Php 100.00 |
| 2. Marriage licence fee | Php 100.00 |
| 3. Marriage solemnization fee
(To be collected if the marriage is solemnized by
a Public Official authorized to solemnize marriage) | Php 300.00 |
| 4. Family Planning Fee | Php 100.00 |
| 5. Sponsor's Fee | Php 50.00 |

(b) For registration of the following:

- | | |
|--|--|
| 1. Legitimation | Php 100.00 |
| 2. Adoption | Php 100.00 |
| 3. Annulment of Marriage | Php 100.00 |
| 4. Divorce/Legal Separation | Php 100.00 |
| 5. Naturalization | Php 100.00 |
| 6. Change of First Name/Nick Name | Php3,000.00 |
| 7. Correction of Clerical Error | Php1,000.00 |
| 8. Recognition/Acknowledgement | Php 100.00
plus Php25.00 per
additional copy |
| 9. Registration of Affidavit to use Surname
of Father | Php 100.00 |
| 10. Parental advise/Consent Fee | Php 100.00 |
| 11. Indorsement Fee of any document to the
Office of the Civil Registrar General (OCRG) | Php 100.00 |
| 12. Certificate of Live Birth | Php 100.00 |
| 13. Supplemental Report | Php 100.00 |
| 14. Other legal documentation
for record purposes: | |
| (a) Verification Fee | Php 100.00 |
| (b) Affidavit Fee for Late Registration | Php 100.00 |
| (c) For certified copies of any document
in the register, for each page | Php 100.00 |
| (d) Certified Xerox Copy | Php 100.00 plus
Php15.00 per
additional copy |

(e) In case a Petition is filed with Consul General

- | | |
|----------------------------------|---------------------------------|
| (1) Correction of Clerical Error | US \$50 or its equivalent value |
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CHAPTER VI. MUNICIPAL CHARGES

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

Section 6A.01. Imposition of Fees. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

Land Only (per sq.m)	Rate of Rental
(a) Located in commercial/industrial area	Php20.00/sq.m. monthly
(b) Located in residential area	Php10.00/sq.m. monthly
(c) Others	Php10.00/sq.m. monthly
Building (per sq.m of floor area)	
(a) Located in commercial/industrial area	Php 50.00/sq.m. monthly
(b) Located in residential area	Php 30.00/sq.m. monthly
(c) Others	Php 20.00/sq.m. monthly

(Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc. Specify if rental rates are annual, monthly, weekly or daily)

Section 6A.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article B. Service Charge for Garbage Collection

Section 6B.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment (Commercial) within the business area of this municipality, an annual garbage fee of Three Hundred Pesos (Php300.00).

Section 6B.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer or his/her duly authorized representative within the first twenty (20) days of January of each year.

Section 6B.03. Administrative Provisions.

(a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.

(b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

(c) The Sanitary Inspector or the Municipal Health Officer shall inspect once every month the said business establishment to find out whether garbage is properly disposed of within the premises.

Article C. Charges for Parking

Section 6C.01. Imposition of Fee. There shall be collected fees for the use of municipal-owned parking area or designated streets for pay parking in accordance with the following schedule:

(1) Day Parking Rates	
(a) Delivery Vans/Trucks/Jeepneys	Php 30.00 daily
(b) Cargo Trucks/Ten Wheeler Trucks	Php 50.00 daily
(2) Annual Parking Rates on Transportation Operators	
(a) Aircon Buses	Php 2,000.00/unit

(b) Buses without Airconditioning	Php 1,000.00/unit
(c) Mini-Buses	Php 1,800.00/unit
(d) Jeepneys/Passenger Vans	Php 1,400.00/unit
(e) Ten (10) Wheeler Trucks	Php 1,000.00/unit
(f) Six (6) Wheeler Trucks	Php 750.00/unit
(g) Four (4) Wheeler Trucks	Php 500.00/unit

Section 6C.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article D. Sale of Municipal Cemetery Lots

Section 6D.01. Sale of Lot.

(1) Cemetery Lot 1.00 m x 2.00 m	Php3,500.00
(2) Second Layer 1.00 m x 2.00 m	Php1,000.00
(3) Third Layer 1.00 m x 2.00 m	Php1,000.00

Section 6D.02. Time of Payment. The fees shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased.

Section 6D.03. Administrative Provisions.

(a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Asingan, Pangasinan.

(b) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.

(c) 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.

(d) 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 E. Rental Charges for the use of Municipal Ambulance

Section 6E.01. Imposition of Charges. There is hereby imposed rental charges at the rates provided hereunder for financially able residents of Asingan.

Asingan – Urdaneta City	Php 150.00
Asingan – Dagupan City	Php 350.00
Asingan – Baguio City	Php 900.00
Asingan – Manila	Php1,500.00

Section 6E.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer prior to travel/issuance of trip ticket.

Section 6E.03. Exemptions. Indigent patients are free in the availment of the Municipal Ambulances in medical emergency situations as provided for under Ordinance No. 8, Series of 2004 of the municipality.

Article F. Rental Charges for the use of Municipal Backhoe

Section 6F.01. Imposition of Charges. There is hereby imposed rental charges at the rates provided hereunder :

Within territorial jurisdiction of Asingan	Php1,500.00/hour
Outside the territorial jurisdiction of Asingan	Php2,000.00/hour

Long Bond Paper
Long Book Paper

Php 330.00/ream
Php 375.00/ream

Section 6H.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer after the use of the machine.

Article I. Charges on Advertisements

Section 6I.01. Imposition of Charges. There is hereby levied a charge on billboards, signboards of advertisements at the rate prescribed hereunder :

- (a) Billboards or signboards for advertisements of
a business, per sq. m. or fraction thereof :

Single Face	Php 30.00/advertisement
Double Face	Php 60.00/advertisement

- (b) Billboards or signs for professionals, per sq. m.
or fraction thereof
- Php 25.00/advertisement

- (c) Billboards, signs or advertisements for business
or professional painted on any building or structure
or otherwise separated or detached therefrom,
per sq.m. or fraction thereof
- Php 30.00/advertisement

- (d) Advertisements by means of placards, per
sq.m. or fraction thereof
- Php 30.00/advertisement

In addition to the charges provided under item (a)
to (d) inclusive, for the use of electric or neon lights
in billboards, per sq.m. or fraction thereof

Php 30.00/advertisement

- (e) Mass display of signs :

From 100 to 250 display signs	Php 450.00/advertisement
From 251 to 500 display signs	Php 675.00/advertisement
From 501 to 750 display signs	Php 825.00/advertisement
From 751 to 1000 display signs	Php 1,050.00/advertisement
From 1001 or more display signs	Php 2,250.00/advertisement

- (f) Advertisements by means of vehicles balloons, kites, etc.

Per day, or fraction thereof	Php 100.00/advertisement
Per week, or fraction thereof	Php 200.00/advertisement
Per month, or fraction thereof	Php 300.00/advertisement

Section 6I.02. Exemption. Signs, signboards, billboards or advertisements displayed at the places where the profession or business is conducted shall be exempt from the payment of the charges imposed under this Article.

Section 6I.03. Time of Payment. The charges imposed in this Article shall be paid to the Municipal Treasurer before the advertisement, sign, signboard or billboard is displayed.

Section 6I.04. Surcharge of Late Payment. Failure to pay the tax prescribed in this Article within the required time shall subject the advertiser to surcharge of twenty-five percent (25%) of the original amount of charge due.

Section 6I.05. Interest on Unpaid Charge. 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

Plus Miscellaneous Expenses actually
incurred during travel to and from the site

Section 6F.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer prior to travel/issuance of trip ticket.

Section 6F.03. Exemptions. Barangays of the municipality who want to avail the services of the equipment shall shoulder the cost of fuel/per diems of operator as their counterpart.

Barangay shall pass a resolution address to the Local Chief Executive at least one (1) month before, indicating the purpose of usage and location of the project and time table of its use. Once approved, a copy of which must be submitted to the Municipal Engineer prior to travel/issuance of trip ticket.

Article G. Rental Charges for the use of Mayor Francisco A. Sapigao, Sr. Memorial Sports and Cultural Center/Public Auditorium

Section 6G.01. Imposition of Charges. There is hereby imposed rental charges for the use of the Mayor Francisco A. Sapigao, Sr. Memorial Sports and Cultural Center on the following rates :

- (1) Mayor Francisco A. Sapigao, Sr. Memorial
Memorial Sports and Cultural Center
- | |
|---------------------|
| Php1,200.00/day |
| Php 600.00/half day |

(2) Additional charges to be collected if occasions will be assisted by :

- | | |
|------------------|-----------------|
| (a) Orchestra | Php1,000.00/day |
| (b) Combo | Php 800.00/day |
| (c) Sound system | Php 500.00/day |
| (d) Video | Php 300.00/day |

(3) On Public Auditorium

- | | |
|---|--|
| (a) Any occasion using an orchestra,
band or combo | Php1,500.00/day |
| (b) Any occasion using a sound system | Php1,000.00/day |
| (c) Any other occasion, like sports tournament,
utilizing the auditorium's lighting/electric
facilities | Php 500.00/day |
| (d) Drying of: | |
| | Palay Corn |
| Farmers | Php1.00/sack Php1.50/sack |
| Traders | Php2.00/sack Php5.00/sack |

Section 6G.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer prior to the use of the facility.

The Municipal Mayor is authorized to waive in writing the payment in full or in part of the above rental charges at his discretion for charitable, educational and religious activities.

**Article H. Rental Charges for the use
of Duplicating Machine**

Section 6H.01. Imposition of Charges. There is hereby imposed rental charges at the rates provided hereunder :

- | | |
|------------------|-----------------|
| Short Bond Paper | Php 300.00/ream |
| Short Book Paper | Php 350.00/ream |

extension, there shall be collected on the unpaid amount an interest of fourteen percent (14%) per annum from the time it becomes originally due until fully paid.

Section 6I.06. Administrative Provision. Any person desiring to display signs, signboards, billboards or advertisements shall file a written application of the advertisements, sign, signboard or billboard to the building official duly appointed who shall collect the charge before the advertisement, sign, signboard or billboard to the building official duly appointed in the locality. The permit issued by the building official shall be presented to the Municipal Treasurer who shall collect the charge before the advertisement, sign, signboard is displayed.

Article J. Slaughter and Corral Fees

Section 6J.01. Imposition of Fees. There shall be imposed the following:

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

	Per Head
Large cattle	Php 60.00
Hogs	Php 50.00
Goat/Sheep	Php 30.00
All others	Php 30.00

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

Large cattle	Php 60.00
Hogs	Php 50.00
Goat/Sheep	Php 30.00
All others	Php 30.00

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

Large cattle	Php 20.00
Hogs	Php 10.00
Goat/Sheep	Php 10.00
All others	Php 10.00

(d) *Ante Mortem Fees*

For the inspection of livestock/poultry prior to slaughter/dressing to determine presence of disease or abnormal condition, per head.

Large Cattle	Php10.00
Swine	Php 5.00
Goat/Sheep	Php 5.00

(e) *Post Mortem Fees*

For the inspection of carcass and the edible parts of animals/poultry slaughtered/dressed to detect the presence of abnormalities.

Per kilogram of meat and poultry	Php 0.50
----------------------------------	----------

Section 6J.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian or his duly authorized representative.

Section 6J.03. Time of Payment.

(a) *Permit Fee.* The fees shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian or his duly authorized representative.

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

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

Section 6J.04. Administrative Provisions

(a) The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

(b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefor.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

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

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

Article K. Shipping Permit

Section 6K.01. Imposition of Fees.

a) *Permit Fee to Transport*

Before any animal is transported, a permit therefore shall be secured from the Municipal Veterinarian or his duly authorized representative through the Municipal

Section 7A.08. Adjudication of Stall

a) Lease Period - The contract of lease shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.

b) Notice of Vacancy - Notice of vacant or newly constructed stall/booth shall be posted for not less than ten (10) days before the date fixed for the awarding of the same to qualified applicants. Such notice shall be posted conspicuously on the vacant stall or booth and at the bulletin board of the public market. The notice of vacancy shall be written on a cardboard or any suitable material.

c) Application of Lease - The application shall be under oath for submission to the Office of the Mayor by the applicant either in person or by his authorized representative. Application forms can be obtained at the office of the Mayor.

APPLICATION OF LEASE OF STALLS

Address :

Date

THE MUNICIPAL TREASURER
Asingan, Pangasinan

Madam:

I hereby apply under the following contract for the lease of Stall/s No. _____
at the _____ I am _____ years old,
_____ citizen and residing at _____.

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

- 1.) That while I am occupying or leasing this/these stall/s, I shall at all times have my picture and that of my helper (or those of my helpers) conveniently framed and hung conspicuously in the stall/s;
- 2.) I shall keep the stall/s at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing or which may hereinafter be promulgated;
- 3.) I shall pay the corresponding rents of the stall/s in the manner prescribed by existing ordinances that may be hereinafter enacted;
- 4.) I shall be willing to deposit in advance the amount equivalent to four (4) months rental of the stall/s and to pay regularly the monthly rental due. Of the four (4) months rental, two (2) shall be treated as advance rental and the remaining two (2) months shall be applied to liquidate two (2) months unpaid rents, in the case may be. Failure on my part to pay three (3) consecutive monthly rental or five (5) months cumulative shall automatically give authority to the local government to padlock the stall without seeking court order;
- 5.) The business to be conducted in the stall/s shall belong exclusively to me;
- 6.) In case I engage business helper/s, I shall nevertheless personally conduct my business and be present at the stall/s. I shall promptly notify the market authorities of my absence, giving my reason or reasons thereof;
- 7.) I shall not directly or indirectly sublease, assign, sell or transfer my privilege to the stall/s or otherwise permit another person to conduct business therein;
- 8.) I shall not alter, disfigure, modify, renovate or make improvements on the said stall/s unless with the approval of the Municipal Mayor/ Market Authorities. When such change, alteration or improvement is made the same shall become a property of the Municipality;
- 9.) I shall pay all the expenses for the consumption of electricity and such other utility services that may be connected to the stall/s and shall likewise bear the

expenses for the repair of such facilities;

- 10.) That the kind of business I shall put up is _____ with a capital investment of _____ Php _____;
- 11.) Any violation on my part or on the part of the helpers of any of the conditions set forth in this contract of lease shall be sufficient cause for the market authorities to cancel this contract and that I shall vacate the premises in order to allow the lessor municipality to make immediate possession of the stall/s for proper adjudication; and
- 12.) This Contract of Lease shall take effect upon approval of the Market Committee or Market Authorities.

Very respectfully yours,

(Name and Signature of Applicant)

I _____ do hereby state that I am the person who signed the foregoing application, that I have read the same and that the contents thereof are true to the best of my knowledge.

Signature of Applicant

SUBSCRIBED AND SWORN to before me on this _____ day of _____ at Asingan, Pangasinan, applicant/affiant exhibiting to me his/her Community Tax Certificate No. _____ issued on _____ at _____, Philippines.

Notary Public
Until December 31, 20____

Doc. No. _____
Page No. _____
Book No. _____
Series of 20 _____

CONTRACT OF LEASE

KNOW ALL MEN BY THESE PRESENTS:

This CONTRACT OF LEASE entered into, by and between:

The MUNICIPALITY OF ASINGAN, PROVINCE OF PANGASINAN, existing under the laws of the Republic of the Philippines, herein represented by the Municipal Mayor, HEIDEE L. GANIGAN-CHUA, hereinafter referred to as the LESSOR;

-and-

_____ of legal age, Filipino
citizen and resident of _____ doing business under the
name and style _____ hereinafter referred to
as the LESSEE;

WITNESSETH, that:

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

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

Section 5E.05. Exemptions. National, provincial and municipal officials and employees who are assigned in this Municipality are free of charge.

Section 5E.06 . Penalty. A fine of One Thousand Pesos (Php1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Services Fee for the use of the Electrocardiogram (ECG) Machine

Section 5F.01. Imposition of Fee. There shall be collected a fee of Two Hundred Pesos (Php200.00) from any person who will avail of the services of the Electrocardiogram (ECG) machine.

Section 5F.02. Time of Payment. The fee shall be paid to the Municipal Treasurer prior to the availment of the services of the Electrocardiogram (ECG) machine.

Section 5F.03. Exemptions. Resident patients who are considered indigents are free of charge provided that said patient must secure a Certificate of Indigency from the Barangay Captain which will be validated by the Municipal Social Welfare and Development Officer (MSWDO).

There will be a mandatory 20% discount for the senior citizens and persons who are disabled and incapacitated.

For non-resident, regardless of indigent or non-indigent, he/she shall obliged to pay Two Hundred Pesos (Php200.00).

National, provincial and municipal officials and employees who are assigned in this Municipality are free of charge.

Article G. Dental Service Fee

Section 5G.01. Imposition of Fee. There shall be collected for services rendered by the Municipal Health Office the following fees :

(a) Tooth Extraction	Php100.00
Additional Anesthesia	Php 25.00
(b) Temporary Filling	Php 75.00
(c) Permanent Filling	Php 100.00
(d) Composite Filling	Php 180.00
(e) Oral Prophylaxis	Php 100.00

Section 5G.02. Time of Payment. The fees shall be paid to the Municipal Treasurer.

Section. 5G.03. Exemptions. National, provincial and municipal officials and employees who are assigned in this Municipality are free of charge.

Section 8C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 8D.01. Power to Levy Other Taxes, Fees or Charges. The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 8D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive weeks in a newspaper of general circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

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

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

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

CHAPTER IX. GENERAL PENAL PROVISIONS

Section 9.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER X. FINAL PROVISIONS

Section 10.01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 10.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

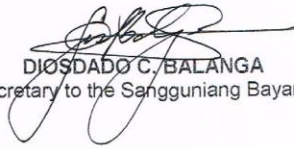
Section 10.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 10.04. Special Transitory Provisions.

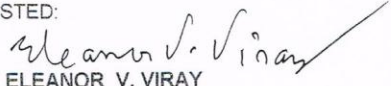
(a) Pending enactment of a separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

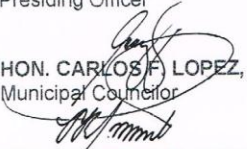
Section 10.05. Effectivity. This Code shall take effect upon its publications in a newspaper of general circulation pursuant to Section 113 of the Republic Act No. 7160.


I HEREBY CERTIFY to the correctness of the above-quoted Municipal Tax Ordinance No. 7, series of 2010 duly approved by the Sangguniang Bayan of Asingan during its Regular Session dated October 26, 2010.

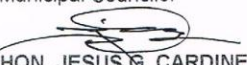

DIOSDADO C. BALANGA
Secretary to the Sangguniang Bayan

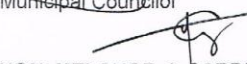
ATTESTED:


HON. ELEANOR V. VIRAY
Municipal Vice Mayor
Presiding Officer



HON. CARLOS F. LOPEZ, JR.
Municipal Councilor



HON. PORFERIO R. TENDERO
Municipal Councilor

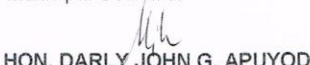

HON. JESUS G. CARDINEZ
Municipal Councilor


HON. MELCHOR J. CARDINEZ, SR.
Municipal Councilor

HON. GEM SALVADOR D. SAPIGAO
Municipal Councilor (Liga President)
(On-Leave)


HON. ARTEMIO R. GONZALEZ
Municipal Councilor

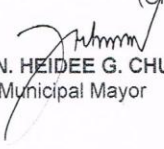

HON. VIRGILIO I. AMISTAD
Municipal Councilor


HON. DARLY JOHN G. APUYOD
Municipal Councilor


HON. ROSELLER A. VIRAY
Municipal Councilor

HON. KELVIN OLIVER F. GUILLERMO
Municipal Councilor (PPSK President)
(On-Leave)

APPROVED:


HON. HEIDEE G. CHUA
Municipal Mayor

	decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	Php100.00
(e)	PLEB Clearance	Php100.00
(f)	Photocopy or any other copy produced by copying machine per page	Php 60.00 plus Php12.50 for each additional copy
(g)	Tax Clearance/Certification from Municipal Treasurer	Php 100.00
(h)	Mayor's Clearance/Certification	Php 100.00
(i)	Certified Copy of Tax Declaration	Php 100.00
(j)	Assessor's Certificate of :	
	(1) Landholding/No-landholding	Php 100.00
	(2) Improvement/Non-improvement	Php 100.00
	(3) Certified True/Xerox Copy	Php 100.00
(k)	Verification Fee	Php 100.00
(l)	Processing Fee on Request on Issuance of Tax Declaration on:	
	(1) Transfer of Ownership	Php 100.00/ Real Property Unit
	(2) Consolidation/Subdivision	Php 100.00/ Real Property Unit
	(3) Re-assessment/Reclassification of real property	Php100.00/ Real Property Unit
	(4) Newly declared property	Php100.00/ Real Property Unit
(m)	Fee on Annotation/Cancellation of Mortgages/Bailbonds on Tax Declaration/Field Appraisal Assessment Sheet	Php150.00/ Real Property Unit
(n)	Inspection Fee	
	(1) Assessor (Ocular Inspection Fee)	Php 200.00
	(2) Engineer	Php 200.00
	(3) Office of the Zoning Officer	
	a. Residential	Php 225.00
	b. Institutional	Php 325.00
	c. Industrial/Commercial	Php 525.00
	(4) Sand and Gravel Trucks	
	(10 wheelers)	Php 15.00
	(6 wheelers)	Php 10.00
(o)	Affidavit Fee	Php 75.00
(p)	Filing Fee (Administrative Complaint)	Php 100.00
(q)	Certified true copy of Blotter Entry (Police Report) except for purposes of filing of criminal charges. (For the consumption of the Police Office)	Php 100.00

In addition to the fee on all certificates of clearance a Fifteen Peso (Php15.00) Documentary Stamp Tax shall be collected as per Revenue Memorandum Order No. 13-2008 issued on March 13, 2008, by the Department of Finance, Bureau of Internal revenue.

Section 5A.02. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 5A.03. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B. Local Civil Registry Fees

Section 5B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

(a) Marriage Fees:

- | | |
|---|------------|
| 1. Application for marriage license | Php 100.00 |
| 2. Marriage licence fee | Php 100.00 |
| 3. Marriage solemnization fee
(To be collected if the marriage is solemnized by
a Public Official authorized to solemnize marriage) | Php 300.00 |
| 4. Family Planning Fee | Php 100.00 |
| 5. Sponsor's Fee | Php 50.00 |

(b) For registration of the following:

- | | |
|--|--|
| 1. Legitimation | Php 100.00 |
| 2. Adoption | Php 100.00 |
| 3. Annulment of Marriage | Php 100.00 |
| 4. Divorce/Legal Separation | Php 100.00 |
| 5. Naturalization | Php 100.00 |
| 6. Change of First Name/Nick Name | Php3,000.00 |
| 7. Correction of Clerical Error | Php1,000.00 |
| 8. Recognition/Acknowledgement | Php 100.00
plus Php25.00 per
additional copy |
| 9. Registration of Affidavit to use Surname
of Father | Php 100.00 |
| 10. Parental advise/Consent Fee | Php 100.00 |
| 11. Indorsement Fee of any document to the
Office of the Civil Registrar General (OCRG) | Php 100.00 |
| 12. Certificate of Live Birth | Php 100.00 |
| 13. Supplemental Report | Php 100.00 |
| 14. Other legal documentation
for record purposes: | |
| (a) Verification Fee | Php 100.00 |
| (b) Affidavit Fee for Late Registration | Php 100.00 |
| (c) For certified copies of any document
in the register, for each page | Php 100.00 |
| (d) Certified Xerox Copy | Php 100.00 plus
Php15.00 per
additional copy |

(e) In case a Petition is filed with Consul General

- | | |
|----------------------------------|---------------------------------|
| (1) Correction of Clerical Error | US \$50 or its equivalent value |
|----------------------------------|---------------------------------|

(2) Change of First Name/Nickname	in local currency US \$150 or its equivalent value in local currency
(f) Service Fee for Migrant Petitions (RA 9048)	
(1) Correction of Clerical Error	Php 500.00
(2) Change of First Name/Nickname	Php1,000.00
(g) Burial Fees:	
1. Burial Permit Fee or transfer of cadaver	Php 100.00
2. Fee for exhumation of cadaver	Php 200.00
3. Fee for removal of cadaver	Php 100.00
(h) Recommended Fee to be collected for Certificate of Finality (RA 9048)	Php 100.00
(i) Service Fee for Out-of-Town Registration	Php 150.00

Section 5B.02. Exemptions. The fees imposed in this Article shall not be collected in the following cases :

(a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

(c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 5B.03. Time of Payment. The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 5B.04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

Section 5C.01. Imposition of Fee. There shall be paid for each police clearance certificate obtained from the Chief of Police of the Philippine National Police of this municipality the following fees:

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	Php100.00
2. For change of name	Php100.00
3. For application for Filipino citizenship	Php200.00
4. For passport or visa application	Php100.00
5. For firearms permit application	Php300.00

In addition to the fee on all certificates of clearances a Fifteen Peso (Php15.00) Documentary Stamp Tax shall be collected as per Revenue Memorandum Order No. 13-2008 is issued on March 13, 2008, by the Department of Finance, Bureau of Internal Revenue.

Section 5C.02. Time of Payment. The service fees provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

Plus Miscellaneous Expenses actually
incurred during travel to and from the site

Section 6F.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer prior to travel/issuance of trip ticket.

Section 6F.03. Exemptions. Barangays of the municipality who want to avail the services of the equipment shall shoulder the cost of fuel/per diems of operator as their counterpart.

Barangay shall pass a resolution address to the Local Chief Executive at least one (1) month before, indicating the purpose of usage and location of the project and time table of its use. Once approved, a copy of which must be submitted to the Municipal Engineer prior to travel/issuance of trip ticket.

Article G. Rental Charges for the use of Mayor Francisco A. Sapigao, Sr. Memorial Sports and Cultural Center/Public Auditorium

Section 6G.01. Imposition of Charges. There is hereby imposed rental charges for the use of the Mayor Francisco A. Sapigao, Sr. Memorial Sports and Cultural Center on the following rates :

- | | |
|---|--|
| (1) Mayor Francisco A. Sapigao, Sr. Memorial
Memorial Sports and Cultural Center | Php1,200.00/day
Php 600.00/half day |
|---|--|

(2) Additional charges to be collected if occasions will be assisted by :

- | | |
|------------------|-----------------|
| (a) Orchestra | Php1,000.00/day |
| (b) Combo | Php 800.00/day |
| (c) Sound system | Php 500.00/day |
| (d) Video | Php 300.00/day |

(3) On Public Auditorium

- | | |
|---|--|
| (a) Any occasion using an orchestra,
band or combo | Php1,500.00/day |
| (b) Any occasion using a sound system | Php1,000.00/day |
| (c) Any other occasion, like sports tournament,
utilizing the auditorium's lighting/electric
facilities | Php 500.00/day |
| (d) Drying of: | |
| | Palay Corn |
| Farmers | Php1.00/sack Php1.50/sack |
| Traders | Php2.00/sack Php5.00/sack |

Section 6G.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer prior to the use of the facility.

The Municipal Mayor is authorized to waive in writing the payment in full or in part of the above rental charges at his discretion for charitable, educational and religious activities.

**Article H. Rental Charges for the use
of Duplicating Machine**

Section 6H.01. Imposition of Charges. There is hereby imposed rental charges at the rates provided hereunder :

- | | |
|------------------|-----------------|
| Short Bond Paper | Php 300.00/ream |
| Short Book Paper | Php 350.00/ream |

Long Bond Paper	Php 330.00/ream
Long Book Paper	Php 375.00/ream

Section 6H.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer after the use of the machine.

Article I. Charges on Advertisements

Section 6I.01. Imposition of Charges. There is hereby levied a charge on billboards, signboards of advertisements at the rate prescribed hereunder :

- (a) Billboards or signboards for advertisements of a business, per sq. m. or fraction thereof :

Single Face	Php 30.00/advertisement
Double Face	Php 60.00/advertisement

- (b) Billboards or signs for professionals, per sq. m. or fraction thereof
- Php 25.00/advertisement

- (c) Billboards, signs or advertisements for business or professional painted on any building or structure or otherwise separated or detached therefrom, per sq.m. or fraction thereof
- Php 30.00/advertisement

- (d) Advertisements by means of placards, per sq.m. or fraction thereof
- Php 30.00/advertisement

In addition to the charges provided under item (a) to (d) inclusive, for the use of electric or neon lights in billboards, per sq.m. or fraction thereof

Php 30.00/advertisement

- (e) Mass display of signs :

From 100 to 250 display signs	Php 450.00/advertisement
From 251 to 500 display signs	Php 675.00/advertisement
From 501 to 750 display signs	Php 825.00/advertisement
From 751 to 1000 display signs	Php 1,050.00/advertisement
From 1001 or more display signs	Php 2,250.00/advertisement

- (f) Advertisements by means of vehicles balloons, kites, etc.

Per day, or fraction thereof	Php 100.00/advertisement
Per week, or fraction thereof	Php 200.00/advertisement
Per month, or fraction thereof	Php 300.00/advertisement

Section 6I.02. Exemption. Signs, signboards, billboards or advertisements displayed at the places where the profession or business is conducted shall be exempt from the payment of the charges imposed under this Article.

Section 6I.03. Time of Payment. The charges imposed in this Article shall be paid to the Municipal Treasurer before the advertisement, sign, signboard or billboard is displayed.

Section 6I.04. Surcharge of Late Payment. Failure to pay the tax prescribed in this Article within the required time shall subject the advertiser to surcharge of twenty-five percent (25%) of the original amount of charge due.

Section 6I.05. Interest on Unpaid Charge. 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

By virtue of the certification of the Selection and Award Committee created pursuant to Res. No. _____, s _____ of the Sangguniang Bayan, Asingan, Pangasinan dated _____, the LESSEE was adjudicated to have qualified to lease _____ intended for _____.

The LESSOR lets and leases unto LESSEE, and the latter hereby agrees and accepts to lease the above mentioned stall under the following terms and conditions:

1. The LESSEE shall pay the sum of Eighty Thousand Pesos (Php80,000.00) in full payment as GOODWILL upon signing of this CONTRACT. Payment shall be coursed through the Municipal Treasurer. GOODWILL shall be non-refundable;

2. The LESSEE shall be willing to deposit, upon signing of this CONTRACT, the sum equivalent to _____ () months rental and another _____ () advance rental of the stall and to pay regularly the monthly rental of not less than _____ for the lease of interior stalls or

not more than _____ for the lease of exterior stalls of the market building to be due and paid on the _____ of each month without further demand from the

LESSOR and without delay for any reason whatsoever. Failure to pay the aforesaid rentals for _____ () consecutive months shall ipsofacto revoke this CONTRACT and the actual possession be made in favor of the LESSOR without necessity of oral or written demand or court order;

3. The LESSEE agrees and warrants that the stall being leased shall be exclusively used for the purpose stated in this contract, and herein LESSEE is therefore prohibited from using said stall for any other purpose;

Further the leased stall shall not be used as:

Storage room only (bodega);
Storage of combustible/inflammable materials;
Cooking area except those eateries;
As sleeping quarters; and
A place for drinking/serving liquors/wine/beer.

4. The LESSEE shall not sell stolen or untaxed goods or merchandise;

5. The LESSEE shall not directly or indirectly sublease, assign, transfer or convey his/her rights of lease over the stall under lease to other persons/entities and shall have his/her picture (4x4 inches in size) and the original Mayor's Permit and the Official Receipt hanged on a conspicuous place inside the stall;

6. The LESSEE shall comply with all conditions provided for under sanitary rules and regulations which have been or may hereunder be promulgated by duly constituted authorities, and maintain the leased premises in the cleanest and sanitary condition, and dispose of all rubbish, garbage, or waste only through means and places indicated by the LESSOR of his duly authorized representative;

7. The LESSEE shall pay all the expenses for its consumption of electricity and such other utility services that may be connected to the leased stall and shall likewise bear the expenses for the repair of such facilities;

8. IMPROVEMENTS- The LESSEE shall not alter, modify, renovate or introduce any kind of improvement in the premises leased without the approval of the LESSOR first obtained, properly indorse by the Market Committee and the Municipal Engineer for implementation. When such change, alteration or improvement is made, the same shall become a property of the LESSOR. The permission to make such improvement shall never be taken to mean an automatic extension of the original period of lease agreed upon.

9. Termination of lease.

The termination of lease may be terminated under any of the following conditions:

By agreement of the parties, provided that the party desiring to have the lease terminated give notices to the other party at least thirty (30) days

in advance of effectivity days.

Failure of the LESSEE to pay three (3) consecutive or five (5) months cumulative shall automatically render the lease contract null and void and give authority to the local government to padlock the stall without seeking court order.

Any violation direct or indirect of any of the condition of this CONTRACT shall automatically terminate this contract from the time such violation occurs without prejudice to the imposition of fines and/or penalties provided for under any valid law, regulation or ordinance. The LESSOR may then re-lease/sublease the stall without notice to LESSEE.

For violation of law; and when public safety, public order or public interest so requires;

10. The LESSOR shall not be responsible for any loss or damage which the LESSEE may sustain on the leased stall due to any cause;

11. The LESSOR or its duly authorized representative shall have the right to enter and inspect the leased premises or stall in the presence of the LESSEE or authorized representative at any reasonable time of the day or night to insure compliance with terms and conditions of this CONTRACT; and

12. This CONTRACT OF LEASE shall be renewable upon agreement of the parties every five (5) years from date of signing hereof primarily for the purpose of updating rental fees.

IN WITNESS WHEREOF:

The parties have hereunto affix their signature this _____ day of _____, at Asingan, Pangasinan.

LESSEE

LESSOR

CTC No. _____
Issued On _____
Issued at _____

CTC No. _____
Issued On _____
Issued at _____

SIGNED IN THE PRESENCE OF :

ACKNOWLEDGEMENT

REPUBLIC OF THE PHILIPPINES)
MUNICIPALITY OF ASINGAN) S.S.
PROVINCE OF PANGASINAN)

Before me, a Notary Public, personally appeared _____ with _____ Community Tax Certificate no. _____ issued at Asingan, Pangasinan on _____, and _____ with Community Tax Certificate No. _____ issued at _____ on _____ known to me to be the same persons who executed the foregoing instrument and they acknowledged to me that the same are their free acts and deeds.

This instrument, consisting of three (3) pages, including this page on which this acknowledgement is written, has been signed by the parties and their instrument

witnesses.

IN WITNESS WHEREOF, we have hereunto set our hands this
_____ day of _____ at Asingan, Pangasinan.

Notary Public

Doc No. _____
Page No. _____
Book No. _____
Series of _____

Section 7A.09. Responsibility for Market Administration. The Municipal Mayor shall exercise supervision and control over the municipal public market and personnel thereof, including those whose duties concern the maintenance, upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulation. Likewise, the Municipal Treasurer shall have direct and immediate supervision and control over all those revenue collectors assigned in the market.

Section 7A.10. Miscellaneous Provisions on the Lease of Stalls.

1) Vacancy of stall before the expiration of the lease contract.

Should for any reason the stallholder or lessee discontinue his business before the expiration of contract of lease, subject stall shall be considered vacant and its occupancy shall be disposed of in manner herein prescribed.

2) Partnership with Stallholder.

A market stallholder or lessee who enters into business partnership with any partner he had acquired, the right to lease subject stall can not be conveyed or transferred to his partner except when the stallholder or lessee dies and disabled and can not continue exercising his trade or business in which case, the surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business partnership. If the surviving partner qualifies to lease said stall under the provisions thereof and the spouse, parent, and siblings of the deceased is not applying for the stall, the surviving partner shall be given the preference to continue occupying the stall or booth, if he/she applies therefore.

3) Lessee to Personally Administer his Stall.

Any person who has been awarded the right to lease a market stall or booth, shall occupy, administer and be present personally at his stall or booth, provided however, that the helpers he/she employs are citizens of the Philippines including but not limited to the spouse, parent and children of the stallholder, who are actually living with him/her and who are not disqualified under the provisions hereof, and provided further, that the persons to be employed as helpers shall under no circumstances, be persons with whom the stallholder has any commercial relation or transaction.

4) Dummies, Sub-Lease of Stall

In any case where the person, registered to be holder or lessee of stall or booth in the public market, is found to be in reality, not the person who is actually occupying said stall or stalls, if upon investigation such stallholder shall be found to have subleased his or her stall/stalls to another person or have connived with such person so that the latter may, for any reason, be able to occupy the said stall or booth, the lease of such stalls shall be cancelled.

5) Appeals

Any applicant who is not satisfied with the adjudication made by the market committee of the stall applied for by him/her may file to the Sangguniang Bayan an appeal therefrom. The decision of the Sangguniang Bayan in such cases shall be final without prejudice of the right of the applicant to seek other remedies or legal measures before the Sangguniang Panlalawigan or proper court.

Section 7A.11. Creation of Market Committee. There is hereby created a permanent market committee composed of the following:

- a) Municipal Treasurer, as Chairman
- b) Chairman, Committee on Market of the Sangguniang Bayan
- c) Sangguniang Bayan Member – Minority Party
- d) President of the Market Vendors Association duly accredited by the Sangguniang Bayan, and
- e) Market Administrator or Market Supervisor

The Market Committee shall, among its duties, conduct the drawing of lots or other means for purposes of transparency in connection with the adjudication of vacant and newly constructed stalls or booths in the market and to certify the results thereof, after which the awarding of stalls by the Sangguniang Bayan.

Section 7A.12. Market Hours. The public market shall be opened from 3:00 A.M. until 8:00 P.M. in the evening everyday to transact trade or business regarding the sale of permitted articles therein.

The use of any stall or any place in the market as living quarters/room and/or sleeping quarter is strictly prohibited and no vendor or stallholder shall remain inside the market buildings after the same has been closed.

Section 7A.13. Responsibility for Loss or Damage of Articles or Merchandise after Closure Time.

a) The Municipal Government shall not be responsible for any loss or damage of the lessee's property cause by fire, theft, robbery, "force majeure" or any other unavoidable cause. All articles or merchandise left in the public market after closure time shall be at the risk of the stallholder or owner thereof.

b) All articles abandoned in any public market building in violation of any provision of this Article or any regulation or rules relating to the management of the market, shall be deemed a nuisance, and shall be the duty of the Market Supervisor to take custody of such articles. Said articles can be claimed by the owner within twenty-four (24) hours thereafter except those that deteriorated to constitute a menace to public health, in which case, these shall be disposed of in the manner directed by the Market Supervisor who shall admonish him of his violation or at his own discretion, cause the prosecution of offenders to proper court. In case the articles have not deteriorated and are not claimed within the time herein fixed, said article shall be sold at public auction, and the proceeds thereof shall be disposed of in accordance with law.

CHAPTER VIII. GENERAL ADMINISTRATIVE PROVISIONS

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

Section 8A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 8A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 8A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 8A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of 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 8A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 8A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

Section 8A.07. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

Section 8A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 8A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 8A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true

and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 8A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

Section 8A.12. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of five percent (5%) annually.

Article B. Civil Remedies for Collection of Revenues

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

Section 8B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) By judicial action.

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

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

(a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the

amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (Php10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;

7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (Php10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 8C.01. Periods of Assessment and Collection.

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

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

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

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

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

Section 8C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 8C.03. Claim for Refund of Tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 8C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 8D.01. Power to Levy Other Taxes, Fees or Charges. The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 8D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive weeks in a newspaper of general circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

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

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

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

CHAPTER IX. GENERAL PENAL PROVISIONS

Section 9.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER X. FINAL PROVISIONS

Section 10.01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 10.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

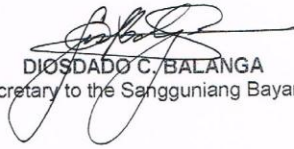
Section 10.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 10.04. Special Transitory Provisions.

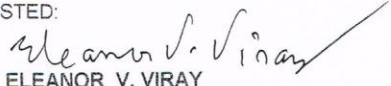
(a) Pending enactment of a separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

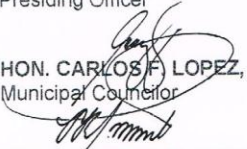
Section 10.05. Effectivity. This Code shall take effect upon its publications in a newspaper of general circulation pursuant to Section 113 of the Republic Act No. 7160.


I HEREBY CERTIFY to the correctness of the above-quoted Municipal Tax Ordinance No. 7, series of 2010 duly approved by the Sangguniang Bayan of Asingan during its Regular Session dated October 26, 2010.

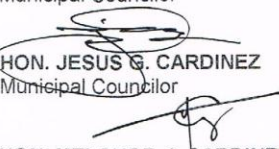

DIOSDADO C. BALANGA
Secretary to the Sangguniang Bayan

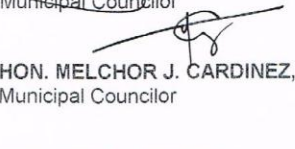
ATTESTED:


HON. ELEANOR V. VIRAY
Municipal Vice Mayor
Presiding Officer

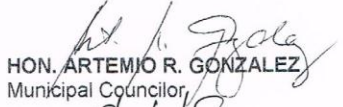

HON. CARLOS F. LOPEZ, JR.
Municipal Councilor



HON. PORFERIO R. TENDERO
Municipal Councilor

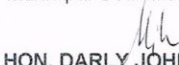

HON. JESUS G. CARDINEZ
Municipal Councilor


HON. MELCHOR J. CARDINEZ, SR.
Municipal Councilor

HON. GEM SALVADOR D. SAPIGAO
Municipal Councilor (Liga President)
(On-Leave)


HON. ARTEMIO R. GONZALEZ
Municipal Councilor

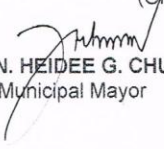

HON. VIRGILIO I. AMISTAD
Municipal Councilor


HON. DARLY JOHN G. APUYOD
Municipal Councilor


HON. ROSELLER A. VIRAY
Municipal Councilor

HON. KELVIN OLIVER F. GUILLERMO
Municipal Councilor (PPSK President)
(On-Leave)

APPROVED:


HON. HEIDEE G. CHUA
Municipal Mayor