



## SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 17<sup>th</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MONCADA, TARLAC HELD ON THE 3<sup>rd</sup> DAY OF JUNE 2019 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

**PRESENT:**

HON. JAIME O. DUQUE	.. VICE MAYOR/PRESIDING OFFICER
HON. EDWARD V. TOLENTINO	.. MEMBER
HON. JANIUS M. YASAY	.. MEMBER
HON. THELMAFLOR A. ESPEJO	.. MEMBER
HON. RUBEN V. GAMBOA, JR	.. MEMBER
HON. GEORGE MICHAEL P. AGUILAR	.. MEMBER
HON. CLEOFÉ D. FAVIS	.. MEMBER
HON. EZEKIEL C. RIVERA	.. SKF PRESIDENT

**ABSENT:**

HON. ALBERTO C. MARZAN, JR., MD	.. MEMBER
HON. GEORGE R. CUCHAPIN, MD	.. LnB PRESIDENT ( <i>Official Business</i> )

**MUNICIPAL ORDINANCE NO. 04**  
Series of 2019

**2019 REVISED REVENUE CODE OF THE MUNICIPALITY OF  
MONCADA, PROVINCE OF TARLAC**

On motion by Coun. Edward V. Tolentino, and unanimously seconded;

Be it ORDAINED by the Sangguniang Bayan of Moncada, in session duly assembled:

-THAT-

**CHAPTER 1. GENERAL PROVISIONS**

**Article A. Short Title and Scope**

**Section 1A.01. Short Title.** This Ordinance shall be known as the “**2019 Revised Revenue Code of the Moncada, Tarlac**”.

**Section 1A.02. Scope and Application.** This Code shall govern the levy, assessment, and collection of taxes, 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 nor herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.





## SANGGUNIAN BAYAN

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

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

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

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

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

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

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

(g). *Conflicting Provisions Of section.* If the provisions of 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 use 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* includes partnership, no matter how created or organized, joint-stock companies, joint accounts (*cuentas en participacion*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for





## SANGGUNIAN BAYAN

the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under service contract with the government. General Professional Partnerships are partnerships formed by persons by 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 the Magna Carta for Countryside and Barangay Business Enterprise (Kalakalan 20);

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

(g) *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 the 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;

(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 with 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) kilometres from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometres of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

(l) *Operators* include 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 a 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;





## SANGGUNIAN BAYAN

- (p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfil their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residences 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, works 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 law making body on persons and properties subject to its jurisdiction for the precise purpose of supporting government needs.
- (t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

### CHAPTER II. TAXES ON BUSINESS

#### Article A. Graduated tax on Business

##### Section 2A.01.

##### Definitions. When used in this Article.

- (a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means billboards, posters, placards, notices, sign, 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 kind 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, produces or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

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

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





## **SANGGUNIAN BAYAN**

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

(d) *Amusement Places* include theatres, 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 other 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 employment;

(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 foods already cooked are served at a price.

(k.1) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held whether or not money bets are made on the result of such cockfights;

(k.2) *Online Cockpit*

(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 use in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under the 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





## SANGGUNIANG BAYAN

of mechanical and electrical devices, instruments, apparatus, or furniture or shoe repairing by machine and 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 clinic, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of 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 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 limited to, tax subject 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, stable, 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 condition, 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 other and for his own use for consumption;

(p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;





## SANGGUNIANG BAYAN

- (q) *Motor Vehicle* means any vehicle propelled by any power other than the muscular muscle 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 in 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 offer to sell and deliver the same. Whether peddler is a wholesale peddler or a retail peddler for 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 of council, except public streets, plazas, parks, and the like;
- (t) *Rectifier* comprises every person that rectifies, purifies or refines distilled spirits or wines by any process other than by original or continuous distillation from mas, 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 apparatus for the purpose of distilling spirits, or 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 a purchaser buys the commodity for his consumption, irrespective to 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<sup>6</sup>;
- (x) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 10,000.00	265.75
10,000.00 or more but less than 15,000.00	354.33
15,000.00 or more but less than 20,000.00	486.39
20,000.00 or more but less than 30,000.00	708.64
30,000.00 or more but less than 40,000.00	1,062.95
40,000.00 or more but less than 50,000.00	1,328.68
50,000.00 or more but less than 75,000.00	2,125.89
75,000.00 or more but less than 100,000.00	2,657.35
100,000.00 or more but less than 150,000.00	3,543.13





## SANGGUNIANG BAYAN

150,000.00 or more but less than 200,000.00	4,428.91
200,000.00 or more but less than 300,000.00	6,200.47
300,000.00 or more but less than 500,000.00	8,857.81
500,000.00 or more but less than 750,000.00	12,884.08
750,000.00 or more but less than 1,000,000.00	16,105.10
1,000,000.00 or more but less than 2,000,000.00	22,144.52
2,000,000.00 or more but less than 3,000,000.00	26,573.42
3,000,000.00 or more but less than 4,000,000.00	31,888.10
4,000,000.00 or more but less than 5,000,000.00	37,202.79
5,000,000.00 or more but less than 6, 500,000.00	39,256.20
6, 500, 000.00 or more	at a rate not exceeding thirty- Seven and half percent (37 ½%) Of one percent (1%)

The preceding rates shall apply only to the amount of Domestic sales of manufacturers. Assemblers, re-packers, 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, retailers, distributors, or dealers in any article of commerce of whatever kind or nature 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 1,000.00	29.00
1,000.00 or more but less than 2,000.00	53.17
2,000.00 or more but less than 3,000.00	80.54
3,000.00 or more but less than 4,000.00	115.98
4,000.00 or more but less than 5,000.00	161.06
5,000.00 or more but less than 6,000.00	194.89
6,000.00 or more but less than 7,000.00	230.32
7,000.00 or more but less than 8,000.00	365.75
8,000.00 or more but less than 10,000.00	301.17
10,000.00 or more but less than 15,000.00	354.33
15,000.00 or more but less than 20,000.00	442.91
20,000.00 or more but less than 30,000.00	531.48
30,000.00 or more but less than 40,000.00	708.64
40,000.00 or more but less than 50,000.00	1,062.95
50,000.00 or more but less than 75,000.00	1,594.41
75,000.00 or more but less than 100,000.00	2,125.89
100,000.00 or more but less than 150,000.00	3,011.66
150,000.00 or more but less than 200,000.00	3,897.45
200,000.00 or more but less than 300,000.00	5,314.69
300,000.00 or more but less than 500,000.00	7,086.25
500,000.00 or more but less than 750,000.00	10,629.37
750,000.00 or more but less than 1,000,000.00	14,172.49
1,000,000.00 or more but less than 2,000,000.00	16,105.10
2,000,000.00 or more	at a rate not exceeding fifty percent (50%) Of one percent (1%)





## SANGGUNIANG BAYAN

The business enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, retailers, 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 sections (a), (b) and (d) of this Article:

- (1) Rice and Corn;
- (2) Wheat or Cassava flour, meat dairy products, locally manufactures, processed or preserved food, sugar, salt 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 purpose of this provision, the term *exporters* shall refer to those who are principally engages 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 prescribe under paragraph (a), (b) and (d) of this Article.

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

With gross receipts for the  
calendar year in the amount of:

Amount of Tax per Annum

Less than P 5,000.00	44.31
P 5,000.00 or more but less than P 10,000.00	99.22
10,000.00 or more but less than 15,000.00	168.32
15,000.00 or more but less than 20,000.00	265.75
20,000.00 or more but less than 30,000.00	442.90
30,000.00 or more but less than 40,000.00	620.06
40,000.00 or more but less than 50,000.00	885.79
50,000.00 or more but less than 75,000.00	1,417.26
75,000.00 or more but less than 100,000.00	2,125.89
100,000.00 or more but less than 150,000.00	3,188.82
150,000.00 or more but less than 200,000.00	4,251.76
200,000.00 or more but less than 250,000.00	5,846.16
250,000.00 or more but less than 300,000.00	7,440.57
300,000.00 or more but less than 400,000.00	9,920.75
400,000.00 or more but less than 500,000.00	13,286.72
500,000.00 or more but less than 750,000.00	14,897.23





## SANGGUNIAN BAYAN

750,000.00 or more but less than 1,000,000.00	16,507.74
1,000,000.00 or more but less than 2,000,000.00	18,520.87
2,000,000.00 or more	at a rate not exceeding fifty percent (50%) Of one percent (1%)

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

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

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

(e) On banks and other financial institutions, at the rate of fifty percent of one percent (50% 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 of 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.

(f) 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 or 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, theater and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
- (3) Commission agents;
- (4) Lessors, dealers, brokers or 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, and dental laboratories;
- (10) Operators of Cable Network System;
- (11) Operators of computer services establishment;
- (12) General consultancy services





## SANGGUNIAN BAYAN

- (13) All other similar activities consisting essentially of the sales of services for a fee.

With gross receipts for the  
Calendar year in the amount of:

Amount of Tax per Annum

Less than P 5,000.00	44.31
P 5,000.00 or more but less than P 10,000.00	99.22
10,000.00 or more but less than 15,000.00	168.32
15,000.00 or more but less than 20,000.00	265.75
20,000.00 or more but less than 30,000.00	442.90
30,000.00 or more but less than 40,000.00	620.06
40,000.00 or more but less than 50,000.00	885.79
50,000.00 or more but less than 75,000.00	1,417.26
75,000.00 or more but less than 100,000.00	2,125.89
100,000.00 or more but less than 150,000.00	3,188.82
150,000.00 or more but less than 200,000.00	4,251.76
200,000.00 or more but less than 250,000.00	5,846.16
250,000.00 or more but less than 300,000.00	7,440.57
300,000.00 or more but less than 400,000.00	9,920.75
400,000.00 or more but less than 500,000.00	13,286.72
500,000.00 or more but less than 750,000.00	14,897.23
750,000.00 or more but less than 1,000,000.00	16,507.74
1,000,000.00 or more but less than 2,000,000.00	18,520.87
2,000,000.00 or more	at a rate not exceeding fifty percent (50%) Of one percent (1%)

- (g) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding P50.00) per peddlers 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.

**Section 2A.03. Presumptive Income Level.** For every tax period, the Treasury 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 case of any 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.





## **SANGGUNIANG BAYAN**

### **Article b. Situs of Tax**

#### **Section 2B.01. Situs of the Tax**

(a) For the purpose of collection of the business tax under the “situs” of the tax law, the following definition of terms and guidelines shall be strictly observed:

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

The 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 to 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 threat, 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 merchandises are withdrawn for delivery to customers or dealers, or by persons acting on behalf of business. A warehouse does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. Plantation – a tract of agricultural land planted to trees or seedlings whether fruit bearing or not , uniformly spaced or seeded by broadcast methods or normally arrange to allow highest production. For purpose of this Article, in land fishing ground shall be considered a plantation.
5. Experimental Farms – agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy, and other similar products for the purpose of improving the quality and quantity of goods and products.

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

#### **(b) Sales Allocation**

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





## **SANGGUNIANG BAYAN**

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 the 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 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.

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

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

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 said 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.





## **SANGGUNIAN NG BAYAN**

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

This municipality shall tax the sales of the products withdrawn by route trucks from the branch office, 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 taxes 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 any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In case where a person conducts or operates two (2) or more of the business 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.

(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 taxes 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 of 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 therefor and the business tax imposed under the pertinent Article.

(b) *Issuance and Posting of Official Receipts.* 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.





## **SANGGUNIANG BAYAN**

The receipt shall be produced upon demand of the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

(c) *Invoices or Receipts.* All persons subject to the taxes of business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts 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 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.* Operator 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 of Mayor's Permit to operate a 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 return (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 Sixty Pesos (60.00)

(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.





## SANGGUNIANG BAYAN

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 guideline shall be strictly followed:

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination of said business;
- (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit thereof.

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

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

### Article D. Tax Ambulant and Itinerant Amusement Operations

**Section 2D.01. Imposition of Tax.** There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	P 100.00
Merry-Go-Round, roller coaster, ferris wheel, Swing, shooting gallery and other similar Contrivances per day	P 100.00

**Section 2D.02. Time of Payment.** The tax herein imposed shall be payable before engaging in such activity.





### CHAPTER III. PERMIT AND REGULATORY FEES

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

**Section 3A.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 the purpose of Mayor's Permit Fee, the following Philippine definition of business size hereby adopted:

<u>Characteristics</u>	<u>Asset Size</u>	<u>Fee</u>
Small	50,000.00 and below	277.50
	50,001.00 to 100,000.00	597.50
	100,001.00 to 200,000.00	765.00
	200,001.00 to 300,000.00	1,115.00
	300,001.00 to 400,000.00	1,395.00
Medium	400,001.00 to 500,000.00	1,675.00
	500,001.00 to 600,000.00	1,955.00
	600,001.00 to 700,000.00	2,235.00
	700,001.00 to 800,000.00	2,375.00
	800,001.00 to 900,000.00	2,795.00
	900,001.00 to 1,000,000.00	3,075.00
Large	1,000,001.00 to 2,000,000.00	4,615.00
	2,000,001.00 to 3,000,000.00	7,415.00
	3,000,001.00 to 4,000,000.00	10,215.00
	4,000,001.00 to 5,000,000.00	13,015.00

In excess of P 5,000,000.00 at the rate of Twenty-five percent (25%) for every P 1,000,000.00.

**Section 3A.02. Time and Manner of Payment.** The fee for the issuance of 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.





## **SANGGUNIANG BAYAN**

### **Section 3A.03.**

#### **Administrative Provisions.**

(a) **Supervision and control over establishments or 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: False Statement.** An Application for a Mayor's Permit shall be filed with 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 the 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 Article of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or the operator, if a sole proprietorship
- c. A certificate attesting to the tax exemption if the business is a tax exempt.
- d. Certification from the office in charge of zoning that the location of the new business is in accordance with the zoning regulations
- e. Tax clearance showing that the operator has paid all the tax obligations in the municipality
- f. Barangay clearance
- g. Three (3) passport size pictures of the owner or the operator or in cases of a partnership or corporation the picture of the senior 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.

#### **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. Three (3) copies of all receipts showing payments of all regulatory fees as provided in this Code
- d. Certificate of tax exemption from local taxes or fees, if exempt

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

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





## SANGGUNIANG BAYAN

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 regulation, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability to the government; (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 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 payment has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Fifty pesos (50.00).

(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 room. 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 (31<sup>st</sup>) 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 continuing validity only upon renewal thereof and payment of the corresponding fee.

(f) **Revocation of Permit.** When a person doing business under the provision 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 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





## SANGGUNIANG BAYAN

business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

- (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, renewal 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 Cockpits Owners/Operator/licenses/ Promoters and Cockpit Personnel

#### Section 3B.01.

**Definition.** 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 person who is alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (c) Gaffer (taga-tari) refers to a person knowledgeable in the art of arming cocks with gaffs on one of 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 cockfighting by announcing the winner or deciding a tie in a contest game.
- (e) Online Cockfighting is a popular online game in the world, defined as a brutal fight between male chickens (roosters), in which people make a bet on the result of the fight. This game usually stops when one of the roosters is killed by the other to death. Razor-sharp knives which is called gaffs, up to 3 and 1/2 inches long, are plugged into the roosters' legs and cause deadly injury to the opponents.

#### Section 3B.02.

**Imposition of Fee.** There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licenseses and cockpit personnel:

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

1. Application filing fee





## SANGGUNIANG BAYAN

2. Annual cockpit permit fee P 8,000.00

(b) From cockpit personnel

1. Promoters/Hosts	P 200.00/A
2. Pit Manager	200.00/A
3. Referee	200.00/A
4. Bet Taker "kristo/Llamador"	200.00/A
5. Bet Manager "maciador/kasador"	200.00/A
6. Gaffer "Mananari"	200.00/A
7. Cashier	200.00/A
8. Derby (matchmaker)	200.00/A

### Section 3B.03. Time and Manner of Payment

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

(b) The annual cockpit permit fee is payable upon application of 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 3B.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 Ordinances. 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 registered and license 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.





## SANGGUNIAN BAYAN

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

### Article C. Special Permit Fee for Cockfighting

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

- (a) Cockfighting is the sport of pitting or evenly matching gamecocks to engaged in an actual fight where bets in 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 gamecocks or cockfighting “afficionados” of the Philippines with “pot money” awarded to the proclaimed winning entry.
- (c) International Derby refers to an invitational cockfight participated in by local or foreign gamecocks or cockfighting “aficionados” with “pot money” awarded to the proclaimed winning entry.

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

- (a) Special Cockfights (Pentakasi) P 500.00
- (b) Special Derby Assessment from Promoters of:
- |                  |            |
|------------------|------------|
| Two-Cock Derby   | P 1,000.00 |
| Three-Cock Derby | P 1,500.00 |
| Four-Cock Derby  | 2,000.00   |
| Five-Cock Derby  | 2,500.00   |

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

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

**Section 3c.05. Administrative Provisions**

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal, agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (national Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration days for such election or referendum.





## SANGGUNIANG BAYAN

(b) Cockfighting or entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly knoen as “balikbayans”, or for the support of fund-raising campaigns for charitable purposes as may be authorized upon resolution of 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 gaffer, referees, bet takers, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

**Section 3C.06. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commision), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

### Article D. Registration and Transfer Fees on Large Cattle

**Section 3D.01. Definition.** For the purpose of this Article, “large cattle” includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

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

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	P 100.00
(b) For Certificate of Transfer	100.00
(c) For Registration of Private Brand	100.00

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

**Section 3D.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 3D.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 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 name and residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands, and other





## SANGGUNIANG BAYAN

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 or 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 3D.05. Applicability Clause.** All other matters relating to the registration of large cattle's shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

### Article E. Permit Fee for Excavation

**Section 3E.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.

	<u>Amount of Fee</u>
(a) For crossing Streets with concrete pavement:	
1. For crossing concrete pavement(minimum Area 2.00 x 0.600 m., 12sq.m.)	P 600.00
For very sq.m. or fraction thereof in Excess of 12 sq.m.	50.00
2. For crossing across base of streets with concrete Pavement, per linear meter (boring method)	600.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	600.00
2. Additional fee for each linear meter crossing the streets (Minimum width of excavation, 0.80m)	50.00
(c) For crossing the street with gravel pavement:	
1. Minimum fee	600.00
2. Additional fee for each linear meter crossing the streets (Minimum width of excavation, 0.3 m)	50.00
(d) For crossing existing curbs and gutters resulting in the damage	600.00
(e) Additional fee for 15% of the time elapsed of delay In excess of excavation period provided in the Mayor's Permit For those who failed to pay such fee, there shall be corresponding penalty of Twenty-five percent (25%) on the cost of the project.	

**Section 3E.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 to be made upon application for Mayor's Permit, but in all cases, prior to excavation.





## SANGGUNIANG BAYAN

A cash deposit in an amount equal to Ten percent (10%) of the project cost shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within fifteen (15) days after the purpose of the excavation is accomplished.

### Section 3E.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 the municipality unless a permit shall have been 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 F. Fee for Sealing Licensing of Weights and Measures

**Section 3F.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 3F.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 the 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 3F.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 Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	P 20.00
Measure over one (1) meter	25.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	25.00
Over ten (10) liters	50.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg	100.00/unit
With capacity of more than 30 kg but	





## SANGGUNIANG BAYAN

not more than 300kg.	200.00/unit
With capacity of more than 300 kg but Not more than 3,000 kg	300.00/unit
With capacity of more than 3,000 kg	400.00/unit
Truck scale	1,000.00/unit

- (d) 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 (P 100.00) for each instrument shall be collected.

**Section 3F.04. Payment of Fees and Surcharge.** The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

**Section 3F.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 3F.06. Exemptions.**

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

**Section 3F.07. Administrative Provisions.**

- (a) The official receipt for the fee issued for the sealing of 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 standard 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.





## **SANGGUNIANG BAYAN**

(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 3F.08. Fraudulent Practices Relative to weights and Measures**

The following acts related to the 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 rested, calibrated, sealed or inspected;
- d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed, or inspected;
- e) For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters, symbols, or 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 buying and selling of consumer products or of furnishing services, the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor 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





## SANGGUNIANG BAYAN

- 1) For any person to procure the commission of any such offense abovementioned by another.

Instrument officially sealed at some previous time which have remained unaltered and accurate and the seal and tag officially affixed therein remains intact and in the same position and condition in which it has 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 3F.09. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3F.08 shall, upon conviction, be subject to fine of not less than Two Hundred Pesos (P 200.00) but not more than One Thousand Pesos (P 1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph (g) of Section 3F.08 for the first time shall be subject to fine of not less than Five Hundred Pesos (P 500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3F.08 shall, upon conviction, be subject to a fine of not less than Three Hundred Pesos (P 300.00) or imprisonment not exceeding one (1) year, or both, upon discretion of the court.

### Article G. Permit Fee on Film-Making

**Section 3G.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         | Based on Asset Size |
| b. Commercial Advertisements | Based on Asset Size |
| c. Documentary Film          | Based on Asset Size |
| d. Videotape Coverage        | Based on Asset Size |

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

**Section 3G.02. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit thirty (30) days before location-filming is commenced.

### Article H. Permit fee for the Agricultural Machinery and Other Heavy Equipment





## SANGGUNIANG BAYAN

**Section 3H.01. Imposition of Fees.** There shall be collected a 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.

	<u>Rate of Fee</u>
a) MP Handtractors	P 650.00
b) Light Tractors	650.00
c) Heavy Tractors	1,500.00
d) Bulldozer	1,500.00
e) Forklift	1,500.00
f) Heavy Graders	1,500.00
g) Light Graders	1,500.00
h) Mechanized Threshers	1,500.00
i) Manual Threshers	650.00
j) Cargo Truck	1,500.00
k) Dump Truck	1,500.00
l) Road Rollers	650.00
m) Payloader	1,500.00
n) Harvester	1,500.00
o) Primemovers/Flatbeds	1,500.00
p) Backhoe	1,500.00
q) Rockcrusher	1,500.00
r) Batching Plant	1,500.00
s) Transit/Mixer Truck	1,500.00
t) Crane	1,500.00
u) Hydraulic Breaker	650.00
v) Other agricultural machinery or heavy Equipment not enumerated above	1,500.00

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

**Section 3H.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 I. Permit Fees on Tricycle Operation

**Section 3I.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 Operations 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.





## SANGGUNIANG BAYAN

(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 tricycle-for-hire may operate without a fixed origin and destination.

**Section 3I.02. Imposition of Fees.** There shall be collected an annual franchise fee in the amount of Five Hundred Forty Five Pesos (P 545.00) payable on or before January 20 of year for the operation of each tricycle-for-hire.

Other fees on the tricycle operations:

1. MTOP

a. Filing Fee	P 165.00
b. Franchise Fee	220.00
c. Police Clearance	110.00
d. Sticker	28.00
e. Service Fee	22.00

2. Annual Mayor's Permit

a. Parking Fee	P 365.00
b. Mayor's Permit	175.00
c. Body Number	150.00
d. Computer Fee	40.00

Failure to renew the said Permit on or before the 20<sup>th</sup> day of January there should be a penalty Twenty-Five Percent (25%) per annum.

**Section 3I.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 the application for transfer to another zone, change of ownership of units or transfer of MTOP.

**Section 3I.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 therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in the 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





## SANGGUNIANG BAYAN

not oftener than once every three (3) years, reasonable fees other related charges in the regulation of tricycle-for-hire; and establish and prescribed the conditions and qualifications of service.

2. Only Filipino citizens and partnership and 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 tricycle-for-hire shall employ drivers duly licensed by LTO for tricycle-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. Tricycle-for hire shall be allowed to operate like a taxi service, i.e. service is rendered upon demand and without a fixed rout within zone.

(c) The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assign 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 adopted as approved by the Sangguniang Bayan under Resolution No 2, Series of 2011.

BARANGAY	APPROVED RATE	
	REGULAR	STUDENT/SR. CITIZEN (20% DISCOUNT)
1. STA. MONICA	P18.00	P15.00
SITIO TAMBO	17.00	14.00
2. SAN ROQUE	16.00	13.00
3. CALAMAY	13.00	11.00
4. VILLA	12.00	10.00
5. ARINGIN	11.00	9.00
6. SAN LEON	12.00	10.00
7. SAN JUAN	12.00	10.00
SITIO BANGBANGCAG	12.00	10.00
8. SAN PEDRO	11.00	9.00
9. ATENCIO	10.00	8.00
10. LAPSING	11.00	9.00
SITIO MINDANAO	12.00	10.00





## SANGGUNIANG BAYAN

11. MABINI	10.00	8.00
SITIO RANG-AY	10.00	8.00
12. RIZAL	9.00	7.00
13. MALUAC	10.00	8.00
14. TOLEGA NORTE	13.00	11.00
15. TOLEGA SUR	11.00	9.00
16. TUBECTUBANG	10.00	8.00
SITIO PANTOL	14.00	12.00
17. CAMANGAAN WEST	10.00	8.00
18. BAQUERO SUR	12.00	10.00
19. BAQUERO NORTE	12.00	10.00
SITO KABALAYANGAN	12.00	10.00
20. BANAANG EAST	13.00	11.00
SITIO MABOLO	13.00	11.00
21. BANAANG WEST	16.00	16.00
22. SAN JULIAN	11.00	9.00
SITIO PUGONG SILAG	12.00	10.00
23. STA. MARIA	12.00	10.00
SITIO BULOG	12.00	10.00
SITO SAN ROQUE	14.00	12.00
24. STA. LUCIA EAST	12.00	10.00
25. STA. LUCIA WEST	12.00	10.00
SITIO LAWIN	14.00	12.00
26. SAPANG	17.00	15.00
SITIO BAGO	22.00	20.00
SITIO PAGADUAN	22.00	20.00
SITIO NAGSANGAAN	27.00	25.00
27. POBLACION 1	9.00	8.00
28. POBLACION 2	9.00	8.00
29. POBLACION 3	9.00	8.00
30. POBLACION 4	9.00	8.00
31. CAMPOSANTO 1-SUR	9.00	8.00
32. CAMPOSANTO 1-NORTE	9.00	8.00
33. CAMPOSANTO 2	9.00	8.00
34. BURGOS	9.00	8.00
SITIO TINABACUAN	12.00	10.00
35. CAMANGAAN EAST	9.00	8.00
36. CAPAOYAN	9.00	8.00
SITIO MASCOTA	11.00	9.00
SITIO RIVER SIDE	10.00	8.00
37. CALAPAN	17.00	15.00

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

(d) The zones must be within the boundaries of this municipality. The existing zone 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 as follows:

Municipal Mayor  
Municipal Treasurer  
President of Tricycle Operators

Chairman  
Member





## SANGGUNIANG BAYAN

& Drivers Association

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 tricycle owned and operated by said operator.

### Article J. Permit Fee on the Occupation/Calling not Requiring Government Examination

**Section 3J.01. Imposition of Fees.** There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of occupation or calling not requiring government examination with the municipality as follows:

	<u>Occupation or Calling</u>	<u>Rate of Fee per Annum</u>
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P100.00
(b)	On employees and workers in commercial Establishments who cater to attend to the daily needs of the inquiring or paying public	100.00
(c)	On employees and workers in food or eatery Establishments	100.00
(d)	On employees and workers in night or night and day establishment	100.00
(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, painter, musician, pianist, Photographer (itinerant), professional, boxer, private Ballistic expert, rig driver (cochero), taxi, dancer, Stage-performer, salesgirl, sculptor, waiter or waitress And welder	100.00

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

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





## **SANGGUNIANG BAYAN**

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

1. Employees or worker on 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 shops; 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 messenger services; elevator and escalator services; funeral parlor; janitorial services; junk shop; hardware; pest control services; printing and publishing houses; service station; slaughter-house; textile stores; warehouse; and parking lots.
3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat. Light, noise, cold and other environmental factor which endanger their physical and health 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 salons; tailor shops; dress shops; 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, restaurant, sari-sari stores, and soda fountains;
2. Stallholders, employees and workers in public markets;
3. Peddlers of cook and uncooked foods;
4. All other food peddlers, including peddlers of seasonal merchandise.

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





## SANGGUNIANG BAYAN

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

(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 3J.03.

**Section 3J.04. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer of 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 distinct occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

**Section 3J.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 actually accepted by the management of any business or industrial establishment to start working.

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

### Section 3J.06. Administrative Provisions.

(a) The Municipal Treasurer shall keep a record of persons engaged in occupation and/or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

(b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

### Article K. Building Permit/Electrical Permit





## SANGGUNIANG BAYAN

**Section 3K.01.** No person, firm or occupation, 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 3K.02. Imposition of Fee.** There shall be collected from each applicant for a building permit fee pursuant to the Department Order 155, Series of 1992, dated September 25, 1992, of the Department of Works and Highways.

1. Building Permit	
Electrical Permit	IRR PD 1096(National Bldg. Code)
Sanitary Permit	IRR PD 1096(National Bldg. Code)
2. Occupancy Permit	IRR PD 1096(National Bldg. Code)
3. Sign permit(Billboards & Streamers)	IRR PD 1096(National Bldg. Code)
4. Electrical Meter Installation	
Residential	100.00 minimum + 1.00/ outlet
Commercial	200.00 minimum + 2.00/ outlet
5. Illegal Construction	
Residential	10, 000.00
Commercial (1,000,000.00 below)	15, 000.00
Commercial (1,000,000.00 up)	20, 000.00

**Section 3K.03. Accrual of Proceeds.** The proceeds from building permit shall accrue to the general fund of this municipality.

**Section 3K.04. Administrative Provisions.** The application for building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall be 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 TCT and/or copy of the contract or lease over the lot if the applicant is not the registered owner;
3. The use or occupancy for which the proposed work is intended;
4. Estimated cost of the proposed work.

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural or 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 3K.06. Penalty.** In case of violation , the applicable administrative fines and penal provisions of the Building Code shall govern.

### Article L. Zoning/Locational Clearance and Related Fees

**Section 3L.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).





## SANGGUNIANG BAYAN

These shall include permit/clearance fees for:

### HOUSING AND LAND USE REGULATORY BOARD 2013 SCHEDULE OF FEES

1. ZONING/LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached	
1. P100, 000 and below	P288
2. Over P100, 000 to P200, 000	P576
3. Over P200, 000	P720+ (1/10 of 1% in excess of P200, 000
B. Apartments/Townhouses	
1. P500, and below	P1, 440
2. Over P500, 000 to 2 million	P2, 160
3. Over 2 million	P3, 600 + (1/10 of 1% of cost in excess of P 2M regardless of the number of floors)
C. Dormitories	
1. P2 million and below	P3, 600
2. Over 2 million	P3, 600 + (1/10 of 1% of cost in excess of P 2M regardless of the number of floors)
D. Institutional	
Project cost of which is:	
1. Below P2 Million	P2, 880
2. Over 2 Million	P2, 880 + (1/10 of 1% of cost in excess of P 2M)
E. Commercial, Industrial and Agro-Industrial Project Cost of which is:	
1. Below P100, 000	P1, 440
2. Over P100, 000-P500, 000	P2, 160
3. Over P500, 000	P2, 880
4. Over 1 Million – 2 Million	P4, 320
5. Over 2 Million	P7, 200 + (1/10 of 1% of cost in excess of P 2M)
F. Special Uses/Special Projects	
(Gasoline Station, Cell Sites, Slaughter Houses, Treatment Plants etc.	
1. Below P 2 Million	P7, 200 + (1/10 of 1% of cost in excess of P 2M)
2. Above P 2 Million	P7, 200 + (1/10 of 1% of cost in excess of P 2M)
G. Alteration/Expansion (Affected areas/cost only)	Same as the original application
2.SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)	
A. Subdivision Projects	
1. Approval of Subdivision Plants (including townhouses)	
1. Preliminary Approval and Location Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP)	
• Processing Fee	P360/ha. Or a fraction thereof
• Inspection Fee	P1, 500/ha. Regardless of density
2. Final Approval and Development Permit	
• Processing Fee	P2, 880/ha. Regardless of density
Additional Fee on Floor area of Housing	P3.00/sq.m
• Inspection Fee	P1, 500/ha. Regardless of density
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration Processing Fee	
• Processing Fee	P2, 880
3. License to sell	
• Processing Fee	P216/saleable lot
Additional Fee on Floor area of Housing	P14.40/sq.m





SANGGUNIANG BAYAN

Component	
• Inspection Fee	P1, 500/ha. Regardless of density
4. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
• Inspection Fee	P1, 500/ha. Regardless of density
5. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee (unfinished area for development)	P14.40 sq.m
• Inspection Fee	P1, 500/ha. Regardless of density
•Application for CR/LS with DP issued by LGU shall be charge inspection fee	
<b>B. Condominium Projects</b>	
<b>1. Approval of Condominium Plans/Final Approval and Development Permit</b>	
1. Preliminary Approval and Locational Clearance	
2. Final Approval / Development Permit	
• Processing Fee	P720
a. Land Area	P7.20/sqm
b. No. of Floors	P288/floor
c. Building Areas	P23.05/sqm of GFA
• Inspection Fee	P1500/ha
3. Alteration of Plan (affected areas only)	Same as final approval and development permit
4. Conversion (affected areas only)	-do-
2. Certificate of Registration	
• Processing Fee	P2, 880
3. License to Sell	
a. Residential	P17.30/sqm of saleable area
b. Commercial	P36/sqm of saleable area
• Inspection Fee	P1500/kha
4. Extension of time to Develop	
• Processing Fee	P504
Additional Fee (unfinished area for development)	P17.30 sq.m
• Inspection Fee	P1, 500/ha.
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
• Inspection Fee	P1, 500/ha.
<b>3.SUBDIVISION AND CONDOMINIUM PROJECTS (under B.P. 220)</b>	
<b>A. Subdivision Projects</b>	
1. Approval of Subdivision Projects	
1. Preliminary Approval and Location Clearance	
• Processing Fee	
a. Socialized Housing	P90/ha
b. Economic Housing	P216/ha
• Inspection Fee	
a. Socialized Housing	P1500/ha
b. Economic Housing	P1500/ha
2. Final Approval and Development Permit	
• Processing Fee	
a. Socialized Housing	P600/ha
b. Economic Housing	P1440/ha
• Inspection Fee	
a. Socialized Housing	P1500/ha
b. Economic Housing	P1500/ha
(projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Building Permit	P7.20/sqm
2. Certificate of Registration	
• Processing Fee	





## SANGGUNIANG BAYAN

a. Socialized Housing	P420
b. Economic Housing	P720
3. License to Sell (per saleable lot)	
• Processing Fee	
a. Socialized Housing	P24/saleable lot
b. Economic Housing	P72/saleable lot
Additional Fee on floor area of housing component	P3.00/sq.m
4. Extension of Time to Develop	
• Processing Fee	
a. Socialized Housing	P420
b. Economic Housing	P504
Additional fee (unfinished Development)	P2.88/sq.m
• Inspection Fee	
a. Socialized Housing	P1500/ha
b. Economic Housing	P1500/ha
5. Certificate of Completion	
• Certificate Fee	
a. Socialized Housing	P180
b. Economic Housing	P216
• Processing Fee	
a. Socialized Housing	
b. Economic Housing	
• Inspection Fee	P1500/ha
6. Occupancy Permit	
• Processing Fee	
a. Socialized Housing	P6/sq.m
b. Economic Housing	P7.20/sq.m
• Inspection Fee (saleable area of the housing component)	
a. Socialized Housing	P1500/ha
b. Economic Housing	P1500/ha
<b>B. Condominium Projects</b>	
<b>1. Approval of Condominium Plans</b>	
1. Preliminary Approval and Locational Clearance	P720
2. Final Approval / Development Permit	
• Processing Fee	
a. Total Land Area	P7.20/sqm
b. No. of Floors	P144/floor
c. Building Areas	P5.80/sqm of GFA
• Inspection Fee	P1500/ha
3. Alteration of Plan (affected areas only)	Same as final approval and development permit
2. Certificate of Registration	P720
3. License to Sell	
a. Residential	P7.20/sqm of saleable area
b. Commercial	P10.65/sqm of saleable area
• Inspection Fee	P1500/kha
4. Extension of time to Develop	
• Processing Fee	P3.00/sq.m
• Inspection Fee (unfinished for development)	P1, 500/floor
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
• Inspection Fee	P1, 500/floor
<b>4. INDUSTRIAL/COMMERCIAL SUBDIVISION</b>	
1. Approval of Industrial/commercial Subdivision	
1. Preliminary Approval and Location Clearance	
• Processing Fee	P432/ha
• Inspection Fee	P1, 500/ha.
2. Final Approval and Development Permit	
• Processing Fee	P720/ha
• Inspection Fee	P1, 500/ha.
(projects already inspected for PALC application may not be charged)	





## SANGGUNIANG BAYAN

inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	2880
3. License to sell	
• Processing Fee	P3.00/sqm of land area
• Inspection Fee	P1, 500/ha.
4. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee (unfinished area for development)	P14.40 sq.m
• Inspection Fee	P1, 500/ha.
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
a. Industrial	P504
b. Commercial	P720
• Inspection Fee	P1, 500/ha.
<b>5. FARMLOT SUBDIVISION</b>	
1. Approval of Farmlot Subdivision	
1. Preliminary Approval and Locational Clearance	
• Processing Fee	P288/ha
• Inspection Fee	P1, 500/ha.
2. Final Approval and Development Permit	
• Processing Fee	P1440/ha
• Inspection Fee	P1, 500/ha.
(projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	P2880
3. License to sell	
• Processing Fee	P720/lot
• Inspection Fee	P1, 500/ha.
4. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee (unfinished area for development)	P14.40 sq.m
• Inspection Fee	P1, 500/ha.
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
• Inspection Fee	P1, 500/ha.
<b>6. MEMORIAL PARK/CEMETERY PROJECT/ COLUMBARIUM</b>	
1. Approval of Memorial Parks/Cemetery Projects/ Columbarium	
1. Preliminary Approval and Locational Clearance	
a. Memorial Parks	P720/ha
b. Cemeteries	P288/ha
c. Columbarium	P3600/ha
• Inspection Fee	
a. Memorial Parks	P1, 500/ha.
b. Cemeteries	P1, 500/ha.
c. Columbarium	P1, 500/ha.
2. Final Approval and Development Permit	
a. Memorial Parks	P3.00/sqm
b. Cemeteries	P1.50/sqm
c. Columbarium	P7.20/sqm of land area
	P3.00/floor
	P23.05/sqm of GFA
• Inspection Fee	
(projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Parks	P1, 500/ha.
b. Cemeteries	P1, 500/ha.





## SANGGUNIANG BAYAN

c. Columbarium	P1, 500/ha.
2. Alteration Fee	Same as Final Approval and Development Permit
2. Certificate of Registration	P2880
3. License to sell	
• Processing Fee	
a. Memorial Parks	P72/2.5sqm
Apartment Type	P28.80/unit
b. Cemeteries	P28.80/tomb
c. Columbarium	P72.00/vault
• Inspection Fee	
a. Memorial Parks	P1, 500/ha.
b. Cemeteries	P1, 500/ha.
c. Columbarium	P1, 500/floor
4. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee (unfinished area for development)	
a. Memorial Parks	P1, 440
b. Cemeteries	P720/ha.
c. Columbarium	P5.80/sqm of GFA
• Inspection Fee	
a. Memorial Parks	P1, 500/ha.
b. Cemeteries	P1, 500/ha.
c. Columbarium	P1, 500/floor
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
a. Memorial Parks	P1, 440
b. Cemeteries	P720/ha.
c. Columbarium	P5.80/sqm of GFA
• Inspection Fee	
a. Memorial Parks	P1, 500/ha.
b. Cemeteries	P1, 500/ha.
c. Columbarium	P1, 500/floor
<b>7. OTHER TRANSACTIONS/CERTIFICATIONS</b>	
A. Application/Request for:	
1. Advertisement Approval	P720
2. Cancellation/Reduction of Performance Bond	P2880
3. Lifting of Suspended License to Sell	P2880
4. Exemption from Cease and Desist order	P216
5. Clearance to Mortgage	P1440
6. Lifting of Cease and Desist Order	P2880
7. Change of Name/Ownership/Amendments of CRLS	P1440
8. Voluntary Cancellation of CRLS	P1440
9. Revalidation/Renewal of Permit (Condominium)	P60% of current processing fee
B. Other Certifications	
1. Zoning Certifications	P720/ha
2. Certificate of Town Plan/zoning ordinance approval	P216
3. Certificate of New Rights/sales	P216
4. Certificate of Registration(form)	P216
5. License to Sell (form)	P216
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	P216/lot or unit
7. Other, to include:	
a. Availability of Records/public Request	P288
b. Certificate of no records on file	P288
c. Certification of with or without CRLS	P288
d. Certified True Copy of documents (report size)	
•Document of five (5) pages or less	P43.20





Republic of the Philippines  
**MUNICIPALITY OF MONCADA**  
Province of Tarlac

**SANGGUNIANG BAYAN**

•Every Additional Page	P4.40	
e. Photocopy of Documents	P3.00	
f. Other not listed above	P216	
<b>8. REGISTRATION OF DEALER/BROKER/SALESMAN</b>		
1. Dealers/Brokers	P720	
2. Salesman/Agent	P288	
<b>9. RECLASSIFICATION FEE (thru SB Ordinance)</b>	P 2.50 per sq.m.	
<b>10. HOMEOWNERS ASSOCIATION</b>		
1. Registration of HOA		
Examination /Registration	Regular HOAS	CMP HOAS
•Article of Incorporation	P940	780
•By-Laws	P940	780
2. Stamping of Books	P50/book	
3. Amendments		
•Article of Incorporation	P720	
•By-Laws	P720	
4. Dissolution of Homeowners Association	P720	
5. Certification of the new set of officers	P504	
6. Other Certification	P216	
7. Research Fee	P50/docket	
<b>11. LEGAL FEES (CMP PROJECT)</b>		
1. Filing Fee	P1440	
2. Additional Fee for claims (for refund, damages, attorney's fee etc.,)		
1. Not more than 20, 000	P173.00	
2. More than 20, 000 but less than 80, 000	P576	
3. P80, 000 or more but less than 100, 000	P864	
4. P100, 000 or more but less than 150, 000	P1440	
5. For each P1,000 in excess of 150, 000	P7.20	
3. Motion for Reconsideration	P600	
4. Petition of Review	P2880	
5. Prayer for Cease and Desist Order	P1200	
6. Pauper-litigants are exempt from payments of legal fees		
1. Those whose gross income is not more than P6, 000 per month and residing within M.M		
2. Those whose gross income is not more than P4, 000 per month and residing within M.M		
3. Those who do not own real property		
7. Government agencies and its instrumentalities are exempted from paying Legal fees		
8. Local government and government owned or controlled corporation with or without independent charters are not exempted paying legal fees		
<b>12. UPLC LEGAL RESEARCH FEE</b>		
Computation of Legal Research Fee for the University of the Philippines Law Center		
(UPLR) remains at One Percent (1%) of every fee charged but shall in No Case Be Lower than P12.00	Covered by MEMORANDUM CIRCULAR NO.18 Series of 2013 (October 2, 2013)	

Zoning Certification

P 100.00

**Section 3L.02. Time of Payment.** The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.





## SANGGUNIANG BAYAN

**Section 3L.03. Accrual of Proceeds.** The proceeds from Zoning/ Locational and related fees shall accrue to the general fund of this municipality.

**Section 3L.04. 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 M. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plaza, and Playgrounds/Don Benito Wine/Pasalubong Center

**Section 3M.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 Up to 20 sq. m. of sidewalks P 200.00  
Every sq.m. fraction thereof  
in excess of 20 sq.m. 100.00
2. Rental of Public Plaza  
Day Time (8:00 am-5:00pm) P 5, 000.00  
Minimum of P2, 500.00  
Night Time (6:00 pm-2:00 am) 7, 000.00

3. Rental of Auditorium Café

	Day Time (8:00am -5:00 pm)	Extension	Night Time (6:00 pm-12 midnight)	Extension
Audi Café -1	3,000/6 hrs	500/hour	5,000/6 hrs	800/hour
Audi Café-2	3000/6 hrs	500/hour	5,000/6 hrs	800/hour
Both Audi Café 1 &2	6, 000/6 hrs	1000/hour	10,000/6 hrs	1,600/ hour

4. Rental of Façade

	Day Time (8:00am -5:00 pm)	Extension	Night Time (6:00 pm-12 midnight)	Extension
Facade -1	3,000/6 hrs	500/hour	5,000/6 hrs	800/hour
Facade-2	3000/6 hrs	500/hour	5,000/6 hrs	800/hour
Both Facade 1 & 2	6, 000/6 hrs	1000/hour	10,000/6 hrs	1,600/ hour

5. Rental of Sound System

Day Time (8:00am-5:00pm)	P3, 500.00
Half Day(8:00am-12:00 noon)	2, 000.00
(1:00pm-6:00pm)	2, 000.00
Night Time	3, 500.00
Variety Show/Disco(with lights & accessories)	4, 500.00





## SANGGUNIANG BAYAN

### 6. Ambulance Rental

Paniqui Bound	P 300.00
Tarlac Bound	500.00
Manila	4,500.00

\*Minimum of 300.00 for the first 10 km plus 30.00 per kilometer

### 7. Don Benito Wine

Classic(300 ml)	220.00
Citrus (500 ml)	330.00

### 8. Pasalubong Center

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

**Section 3M.03. Administrative Provisions.** The period of occupancy and/or use of the street, sidewalk, 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 the purpose of collecting the fee.

## Article N. Permit Fee for the Conduct of Group Activities

**Section 3N.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 therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following:

1. Conference, meetings, rallies, and demonstration in outdoor, in parks, plazas, roads/streets	P 100.00
2. Physical Activities	100.00
3. Coronation and Ball	100.00
4. Promotional Sales	200.00 in front of plaza
5. Other Group Activities	100.00

**Section 3N.02. Time of Payment.** The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

**Section 3N.03. Administrative Provisions.** 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 IV. SERVICES FEES

### Article A. Secretary's Fees

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





## SANGGUNIANG BAYAN

(a) Certified Copies of SB documents	P 100.00
(b) For each certificate of correctness (with Seal of Office) written on the copy or Attached thereto	100.00
(c) For certified copies of any papers, records, Decrees, judgement or entry of which any person is entitled to demand and receive a copy ( in connection with juridical proceedings) for each page	100.00
(d) Mayor's Clearance	100.00
(e) Permit To Hold a Dance	150.00
(f) Affidavit Fee	100.00
(g) Subscription Fee	100.00
(h) Promotional Fee	100.00

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

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

### Article B. Local Civil Registry Fees

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

(a) Marriage Fees:

1. Application for Marriage License	P 450.00
2. Pre Marriage Counselling	250.00
3. Marriage Solemnization Fee	300.00
4. Sponsors Fee	100.00
5. Marriage License fees	2.00

(b) For registration of the following:

1. Legitimation	P 250.00
2. Adoption	250.00
3. Annulment of Marriage	250.00
4. Divorce/Legal Separation	250.00
5. Naturalization	250.00
7. Supplemental Fee	250.00
8. Court Order	250.00
9. Birth/Marriage/Death registration fee	100.00
10. Birth Registration	200.00 (plus 10.00 per year for Late Registration)





## SANGGUNIAN BAYAN

- (c) For certified copies of any document  
In the register, for each page 100.00
- (d) Death Registration::
- |  |        |
|--|--------|
| 1. Exhumation Fee  | 150.00 |
| 2. Transfer of Cadaver within Moncada                          | 150.00 |
| 3. Certification Fee of Cadaver transferred<br>Outside Moncada | 150.00 |
| 4. Burial Fee  | 150.00 |
| 5. Rental of Lot   | 105.00 |
- (e) Correction of Clerical Errors (R.A. 9048 & R.A. 10172)
- |  |           |
|--|-----------|
| 1. Correction of Graphical or typo-graphical errors<br>In any entry in civil registry documents<br>(as provided for under R.A. 9048) | 1, 000.00 |
| 2. Change of person's first name in his/her<br>Civil Registry Document (R.A. 9048)   | 3, 000.00 |
| 3. Petition to correct the day & month in the<br>Date of Birth (R.A. 10172)  | 3, 000.00 |
| 4. Petition to correct the sex in<br>Birth Certificate (R.A. 10172)  | 3, 000.00 |

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

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

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

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

### Article C. Police Clearance Fee

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

- |              |                      |
|--------------|----------------------|
|              | <u>Amount of Fee</u> |
| 1. For Local | P 110.00             |





## SANGGUNIANG BAYAN

2. For Abroad

200.00

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

### Article D. Sanitary Inspection Fee

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

For House for Rent P 100.00

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

#### Section 4D.03. Administrative Provisions.

- (a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and house 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 herein before issues the sanitary inspection certificate.

### Article E. Health Examination/Laboratory Fees

**Section 4E.01. Imposition of Fee.** There shall be collected a fee of One Hundred (P100.00) 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 One Hundred (P100.00) shall be collected for every additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

#### A. Dental

Extraction	120.00
Oral Prophylaxis (mild)	300.00
Oral Prophylaxis (moderate)	500.00
Oral Prophylaxis (Severe)	800.00
Composite Filling	400.00
Amalgam	300.00

\*On a Full Denture the Municipality has a share of 10 %

#### B. X-ray

Chest	220.00
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## SANGGUNIANG BAYAN

Extremities	330.00
Skull	385.00
Lumbo Sacral (Pelvimetry)	490.00
C. Fecalysis	70.00
D. Urinalysis	70.00
E. CBC	200.00
F. Platelet Count	110.00
G. Blood Typing	110.00
H. Pregnancy Test	110.00
I. FBS	110.00
J. Animal Bite Treatment Center	
Anti-Rabies Vaccine (active) Intradermal Route	900.00
Intramuscular route	1,800.00
Anti-Rabies Vaccine (passive)	1,800.00/vial
Anti-Tetanus Vaccine (active)	150.00/ampule
Anti-Tetanus Vaccine (passive)	100.00/ampule of 1500 units

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

### Section 4E.03. Administrative Provisions.

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

1. Food establishments – establishments where food and 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 attendance, etc.)
6. Hotel, motels and apartments, lodging boarding or tenement houses, and condominium.

(b) Owners, managers, or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examination 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 copy of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

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





## SANGGUNIANG BAYAN

### Article F. Dog Vaccination Fee

**Section 4F.01. Imposition of Fee.** There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty Pesos (50.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

**Section 4F.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agriculture Office and the Office of the Provincial Veterinarian.

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

1. Vaccination Against Rabies – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Provincial Veterinarian Office and Municipal Agriculture Office.

(a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dog should be vaccinated within thirty (30) days after they have reached three months of age.

(b) During free mass vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

It becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

2. It shall be the duty of each trained vaccination when vaccinating a dog to prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

- (a) Owners name, address and telephone number if any
- (b) Description of dog (color, sex, markings, age, name, species and breed if any)
- (c) Date vaccination and vaccine expiration if known
- (d) Rabies vaccination tag number
- (e) Vaccine produced
- (f) Vaccinator's signature
- (g) Veterinarians license number/ vaccinator's address

The dog owner shall be provided with a copy of the certificate. The veterinarian/vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/vaccinator, shall be securely attached to the collar of the dog.

3. Dog Registration or Licensing – Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (3) months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.





## SANGGUNIANG BAYAN

4. Elimination of Unregistered dog – Unregistered dogs over the age of four (months) shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated upon the provisions of Section 3(4).

The licensed veterinarian/trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The licensed veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

5. Reporting of Biting Incidents – The owner of a group which has bitten any person and the person who has been bitten shall, with twenty-four (24) hours of occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

6. The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.

7. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

**Section 4F.04. Penalty.** Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos upon conviction by the court.

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

### Article G. Certification Fees/Other Fees

**Section 4G.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.

	Per Page
Request for the List of Business Establishments	P 200.00
Property Holdings	100.00
Certificate of No-Property	100.00
Reclassification Fee (Assessor's Office)	100.00
Assessment Fee(RPT)	100.00
Transfer Fee	100.00/lot
Joint Certification(RPT)	100.00
Tax Clearance(RPT)	100.00
Verification Fee (Assessor)	100.00/lot
Inspection Fee (Assessor)	200.00
Land Surveyors Fee/Subdivision Fee	100.00
Certified True Copy of Tax Declaration(owners Copy)	100.00
Certified Photo copy of Tax Declaration	100.00





## SANGGUNIANG BAYAN

Certificate of Non-Improvement	100.00
Certificate with-Improvement	100.00
Tax Mapping with picture	200.00/lot
Travel Clearance For Minors	300.00
Medico Legal	100.00
Medical Certificate	100.00

**Section 4G.02. Time and Manner of Payment.** The fee shall be paid to the Municipal Treasurer at the time of request, written or otherwise, for the issuance of the copy of any municipal record or document is made.

### CHAPTER V. MUNICIPAL CHARGES

#### Article A. Fishery Rentals, Fees and Charges

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

(a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

(b) *Municipal Waters* include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the municipality to the sea at low tide and third parallel with the general coastline and fifteen (15) kilometers from it.

(c) *Vessels* include every sort of boat, craft, or other artificial contrivance used a means of transportation on water.

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

(a) To erect fish corals, oyster, mussel, or other aquatic beds or bangus fry areas.

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

**Section 5A.03. Grant of Fishery Rights by Public Auction.** Exclusive fishery privileges to erect fish, corals, oyster mussel of aquatic beds or “bangus” fry areas and to take ar catch “bangus” fry or “kawag-kawag” or fry of other species of fish propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the





## **SANGGUNIANG BAYAN**

bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

- (a) The Mayor or his duly authorized representative as chairman;
- (b) One member of Sangguniang Bayan to be designated by said body;
- (c) The Municipal Treasurer;
- (d) Municipal Agriculture Office;
- (e) Bids and Awards Committee

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

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

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least Fifty Percent (50%) of the bid amount shall be paid by the winning bidder.

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

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

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

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

**Section 5A.05. Time and Manner of Payment.**

- (a) The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the





## **SANGGUNIAN NG BAYAN**

grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

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

### **Section 5A.06. Administrative Provisions.**

(a) No licensee of other municipalities is allowed to engaged in fishing within the bidden municipal waters of the municipality.

(b) Likewise, municipal waters such as fisheries, rivers, creeks, and swamps are subject for bidding every year or annually hence; no person is allowed to do fishing activity within the said bodies of water which are already awarded to winning bidders.

### **Section 5A.07. Penalties.**

Any individual or group of people found to be violating the abovesited provisions shall be meted out of a fine in the amount of One Thousand Pesos (P 1,000.00) or imprisonment for One (1) week or Seven (7) day(s) as what the case may be.

**Section 5A.08. Applicability of Pertinent Provisions of Law.** All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

## **Article B. Rentals of Personal and real Properties owned by the Municipality**

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

### **Land Only**

### **Rate of Rental**

- (a) Located in commercial/industrial area
- (b) Located in residential area
- (c) Others

### **Building (per sq.m. of floor area)**

- (a) Located in commercial/industrial area
- (b) Located in residential area
- (a) Others

(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)

### **Vehicle and Equipment (Note: List down)**

Van	2, 000.00/day
Coaster	3, 000.00/day
Backhoe(Mini)	1, 500/hour-100.00/ hour operator
Backhoe(t-rex)	2, 000/hour-100.00/hour operator
Backhoe(H-200)	2, 500/hour-100.00/hour operator
Dumptruck(soil)	3, 000/load within Moncada-100.00/load operator
	Outside Moncada additional 100.00/kilometer





## SANGGUNIAN NG BAYAN

Dumptruck(lahar)	2, 500/load within Moncada-100.00/load operator Outside Moncada additional 100.00/kilometer
Dumptruck(sand)	3, 000/load within Moncada-100.00/load operator Outside Moncada additional 100.00/kilometer
Dumptruck(graba)	5, 000/load within Moncada-100.00/load operator Outside Moncada additional 100.00/kilometer
Mini Dumptruck (soil)	1, 200.00
Self-Loading Truck	5,000/travel 5km with in Moncada 12,000/travel Outside Moncada (20 km) Additional 300/km beyond 20 km
Other Properties that may be acquired after the promulgation of this ordinance.	As may be decided by the Sangguniang Bayan

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

### Article C. Service Charge for Garbage Collection

**Section 5C.01. Imposition of Fee.** There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

1. Garbage Fee	
a. Residential Area	P 150.00
b. Business Area	
Small	1,200.00
Medium	2,400.00
Large	3,500.00
2. Organic Fertilizer	
a. 1 kilo	10.00
b. 1 Sack	300.00

**Section 5C.02. Time of Payment.** The fees prescribed in this Article shall be paid to The Municipal Treasurer or the authorized representative who shall collect the said fee from the establishment on or before the Twentieth (20<sup>th</sup>) day of January of every year.

**Section 5C.03. Penalty.** Unmaintained vacant lot should pay the following penalty:

(a) Along the National Highway	P 5,000.00 every time found to be in such condition
(b) Along the interior part other than The National Highway	2,500.00 every time found to be in such condition

### Section 5C.04. Administrative Provisions.

(a) For purposes of the imposition, the area of garbage collection shall be in the business area, residential area and public market of the municipality.





## **SANGGUNIANG BAYAN**

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

### **Article D. Charges for Parking**

**Section 5D.01. Imposition of Fee.** There should be collected fees for the use of municipal owned parking area or designated street for pay parking in accordance with the following schedule:

Parking Rates	
Cargo Trucks/Delivery Trucks	200.00
Rice Delivery Trucks	2.00 per sack

Towing fee of P 300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

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

### **Article E. Birthing Home Services Fees**

**Section 5E.01. Imposition of Birthing Home Service Fees.** There shall be a fee of One Thousand Pesos (P1,000.00) for every normal delivery.

**Section 5E.02. Time and Manner of Payment.** The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

### **Article F. Municipal Cemetery (IGP) Charges**

**Section 5F.01. Imposition of Fee.** There shall be fees for the occupancy/rental and maintenance of Municipal Cemetery lots and niches as follows:

a. <u>Apartment Type Niches</u>	<u>Sale of Niche</u>	<u>Maintenance fee</u>	<u>Lapida</u>
Ground Niches	P 15,400.00	P 50.00 /month	Depending on the prevailing rate
Middle Niches	17,600.00	50.00/month	Depending on the prevailing rate
Upper Niches	16,500.00	50.00/month	Depending on the prevailing rate
b. Lawn Type	39,600.00	75.00/month	Depending on the Prevailing rate
c. 2 <sup>nd</sup> Interment/ Additional names on the Lapida		Depending on the prevailing rate of the construction materials.	

**Section 5f.02. Time and Manner of Payment.** That the unit may be paid in cash or in installment basis under the following terms and condition:

- (a) If paid in cash, the buyer is entitled to a discount of ten percent (10%) of the Purchase price;





## **SANGGUNIANG BAYAN**

- (b) Installment basis is acceptable when no internment is yet to be made. If a down payment of fifty percent (50%) of the purchase price is made and the buyer agrees to pay the balance in six (6) equal monthly instalments from the date of purchase, the buyer is entitled to five percent (5%) discount of the purchase price;
- (c) If the buyer elects to pay in instalment basis, a down payment of ten percent (10%) of the purchase price is required. The balance is payable in twelve equal monthly instalment. Any instalment due and unpaid shall likewise bear an interest rate of two percent (2%) per month.

### **Section 5F.03. Administrative Provisions.**

- (a) As used in this Article, Municipal Cemetery (IGP) shall refer to the lot owned by this municipality located at Barangay Camposanto 1-Sur.
- (b) That the prices of the units shall be reviewed every two (2) years to consider change of prices due to the cost of production and maintenance expense.
- (c) That all net proceeds of the sales of the units shall be deposited in the name of the Local Government Unit of Moncada, to any accredited banks or financial institutions in a nature of trust deposit and to be used exclusively for the maintenance, improvement and acquisition or purchase of another lot as burial ground.
- (d) That the buyer, his heirs or assigns can reuse the units after the laps of seven (7) years from the date that was last used and only after obtaining a clearance from the local health authorities certifying that all existing laws, rules and regulations appertaining thereto are complied with.
- (e) That the buyer, his heirs or assigns, shall not under any circumstance, introduce any improvement or innovation on the unit in order to retain their originality and uniformity.

## **Article G. Public Cemetery Charges**

**Section 5G.01. Imposition of Fee.** There shall be fees for the rental of Public Cemetery lots as follows:

Registration Fee	P 150.00
Rental Fee(every five years)	150.00

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

### **Section 5G.03. Administrative Provisions.**

- (a) As used in this Article, Public Cemetery shall refer to the lot owned by this municipality located at Brgy. Camposanto 1-Norte.
- (b) Any construction of whatever kind or nature in the public cemetery whether 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.
- (c) It shall be the duty of Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are about to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (d) The Municipal Treasurer shall keep a register of leases of cemetery lots.

## **Article H. Slaughter and Corral Fees**

**Section 5H.01. Imposition of Fee.** There shall be imposed the following:





## SANGGUNIAN BAYAN

(a) *Permit Fee to Slaughter.* Before any animal is slaughtered for public consumption, a permit fee therefore 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	P10.00
Hogs	10.00
Goat/Sheep	10.00
All others	10.00

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

	Slaughter Fee	Ante Mortem
Large Cattle	34.10	2.00
Hogs	20.95	1.25

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

Large Cattle	P10.00
Hogs	10.00
Goat/Sheep	10.00
All others	10.00

**Section 5H.02. Prohibition.** Permit to slaughterhouse shall not be granted nor not the corresponding fee is collected on animals condemned by the Municipal Veterinarian.

### Section 5H.03. Time of Payment

(a) *Permit Fee.* The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.

(b) *Slaughter Fee.* The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the animal is removed from the public slaughterhouse, or before the slaughtering of the animal.

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

### Section 5H.04. Administered Provisions.

(a) The slaughtering of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughtering 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 branded large cattle the Municipal Treasurer shall require the copy 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 favour, 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.





## SANGGUNIANG BAYAN

(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, 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 conspicuous place in his/her stall at all times.

### CHAPTER VI - OCCUPANCY RIGHTS CHARGES IN THE PUBLIC MARKET

**Section 6.01. Imposition of Tax.** There shall be imposed an Occupancy Right on persons owning stalls inside Public Market.

Occupancy Right	P 15, 000/sq.m
Roll Up Doors	10, 676.00
Bagsakan/Hawkers Area	1,000/sq.m
Penalty on Payments for Occupancy Rights/Roll Up doors	25% penalty on the unpaid installments

**Section 6.02. Time of Payment.** The charges shall be paid on cash or installment basis under any of the following terms and conditions:

- If paid in cash, the buyer/awardee is entitled to a ten percent (10%) discount of the purchase price.
- If a down payment of fifty percent (50%) is paid within three (3) months from the date of the award, the buyer/awardee is entitled to a five percent (5%) discount.
- Should the buyer/awardee wish to pay on instalment basis, Terms of payment is as follows:  
One (1) Stalls – Payable within twenty- four (24) equal monthly instalment.  
Two (2) Stalls – Payable within thirty (30) equal monthly installment.  
Three (3) Stalls – Payable within forty-Two (42) equal instalment.

### CHAPTER VII - COMMUNITY TAX

**Section 7.01. Imposition of Tax.** There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

**Section 7.02. Individual 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 corporation, or who owns a real property with an aggregate assessed value of One Thousand Pesos (1,000.00) or more, or who is required by law to file income tax return shall pay an annual community tax of Five pesos (5.00) and an annual additional tax of One Peso (1.00) for every One thousand pesos (1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (5,000.00).

In 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 7.03. Juridical Persons Liable to Community Tax.**





## **SANGGUNIANG BAYAN**

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 (500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based in the valuation used in the payment of real property tax under existing law, found in the assessment rolls found in this municipality where the real property is situated – Two Pesos (2.00); and
- (b) For every Five Thousand (5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two (2.00) 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 7.04. 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 7.05. Place of Payment.** The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

### **Section 7.06. Time of Payment; Penalties for Delinquencies.**

- (a) The Community Tax shall accrue on the first (1<sup>st</sup>) 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 for that year.
- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to 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 that time prescribed above, there shall be added to the unpaid amount of interest of Twenty-four (24%) percent per annum from the due date until it is paid.

**Section 7.07. 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 (1.00).





## **SANGGUNIANG BAYAN**

### **Section 7.08. Presentation of Community Tax on Certain Occasions.**

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

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

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

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

### **Section 7.09. Collection and Allocation of Proceeds of the Community Tax.**

(a) The Municipal Treasurer shall deputized the Barangay Treasurer, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that the 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:

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

## **CHAPTER 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 (1<sup>st</sup>) day of January of each year. However, new taxes, fees or charges, or changes in existing taxes, fees, or charges shall accrue on the first (1<sup>st</sup>) day of the next quarter following the effectivity of the Ordinance imposing such new levies or taxes.<sup>4</sup>

**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 describe in this Article within the time required shall subject the taxpayer to a surcharge of





## **SANGGUNIANG BAYAN**

twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and at 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 occurrences of the event which has given right to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

**Section 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 representative.

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 regulation 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 amount for which it is paid, as shown.

The Ordinance Number and the specific section thereof upon which collection 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 the 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 charges 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 book of accounts and other pertinent records of the business establishments doing business within this 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 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 record 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.





## **SANGGUNIANG BAYAN**

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.

### **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 distinguished 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 of these remedies or all 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 tax, fee or charge and the penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemptions 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 sign of 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 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.





Republic of the Philippines  
**MUNICIPALITY OF MONCADA**  
Province of Tarlac

**SANGGUNIAN NG BAYAN**

(d) Release of Distraigned Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distraigned shall be restored to the owner.

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

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

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

(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 distraigned an sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distraigned until the full amount due, including 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 distraigned of personal property belonging 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 should operate with the force of a legal execution throughout the Philippines. Levy shall be affected 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 in the municipality, to his agent or the manager of the business sin respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy in 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 the 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 hall, and in a public and conspicuous place sin 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 sales, the name of taxpayer against whom the





## **SANGGUNIANG BAYAN**

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, fee, 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 sales.

(j) Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale of the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, 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 the 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 sale shall be turned over 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.

(k) **Redemption of Property Sold.** Within one (1) year from the date of sale, the delinquent taxpayer or his representatives 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 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, interest and penalties.

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

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

(m) **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 in behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceeding 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 cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

(n) **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





## **SANGGUNIAN BAYAN**

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.

(o) 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 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).

(p) 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.

(q) Personal Property Exempt from Dstraint 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 delinquent taxpayers in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as 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 (10,000.00);
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 (10,000.00), 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, charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

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

1. The treasurer is legally prevented from making the assessment of collection.
2. The taxpayer request for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess and 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, interest and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise the





## **SANGGUNIANG BAYAN**

assessment becomes final and executor. 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 proceedings shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally collected until a written claim or 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 the appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) from the date of receipt of the appeal: Provided, 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 days (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 proceedings.

### **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) after its approval, a certified copy of this ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 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 oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rate fixed under this Code.

**Section 8D.05. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions and incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperative duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprise 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 and cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DepEd as school texts or references, in so far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.





## **SANGGUNIANG BAYAN**

### **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 and regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (1,000.00) nor more than Two Thousand Five Hundred Pesos (2,500.00), 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 for action shall not affect or impair the other sections or provisions thereof.

**Section 10.02. Applicability Clause.** All other matters relating to the imposition 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 10.03. Special Transitory Provisions.**  
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 Ordinance shall take effect on July 1, 2019.

**ENACTED, June 3, 2019** at Moncada, Tarlac

CERTIFIED TO HAVE BEEN DULY ENACTED  
ON THE ABOVE-MENTIONED DATE AND PLACE:

  
**VICTOR SANDINO S. MOLINA, MPA**  
Secretary to the Sanggunian-des






Republic of the Philippines  
**MUNICIPALITY OF MONCADA**  
Province of Tarlac

**SANGGUNIANG BAYAN**

**CONCURRED:**

**VACANT**  
Member

  
**HON. EDWARD V. TOLENTINO**  
Member


  
**HON. THELMAFLOR A. ESPEJO**  
Member

  
**HON. GEORGE MICHAEL P. AGUILAR**  
Member

**HON. GEORGE R. CUCHAPIN, MD**  
Ex-Officio Member, LnB Pres.  
(On Official Business)

**HON. ALBERTO C. MARZAN, JR., MD**  
Member (Absent)

  
**HON. JANIUS M. YASAY**  
Member

  
**HON. RUBEN V. GAMBOA, JR.**  
Member

  
**HON. CLEOFE D. FAVIS**  
Member

  
**HON. EZEKIEL C. RIVERA**  
Ex-Officio Member, SKF Pres.

**ATTESTED AND CERTIFIED  
TO BE DULY ENACTED:**

  
**HON. JAIME O. DUQUE**  
Vice-Mayor & Presiding Officer

**APPROVED by HER HONOR, the MUNICIPAL MAYOR OF MONCADA on**

  
**HON. ESTELITA M. AQUINO**  
Municipal Mayor