



Republic of the Philippines
Region IX, Zamboanga Peninsula
PROVINCE OF ZAMBOANGA DEL SUR
Municipality of Kumalarang
OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE 8TH SANGGUNIANG BAYAN OF KUMALARANG, ZAMBOANGA DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON DECEMBER 2, 2013 AT EXACTLY 9:30 A. M.

OFFICERS/MEMBERS	POSITION/DESIGNATION	PRESENT	ABSENT	REMARKS
HON. ALLAN P. DAMAS, REE	Mun. Vice Mayor, Presiding	/		
HON. PEDRO A. BARIATA	SB Member	/		
HON. DEMETRIO F. FUSILERO	SB Member	/		
HON. JUDA T. DAKULA	SB Member, Asst. Floor Leader		/	
HON. BENITO L. ROFEROS	SB Member	/		
HON. ALTHEA GLENNE A. POLIRAN	SB Member	/		
HON. RAMON O. DECENA	SB Member	/		
HON. FRANCISCO H. MACA, JR.	SB Member, Floor Leader	/		
HON. JAPAR M. TAIB	SB Member	/		

MUNICIPAL REVENUE ORDINANCE NO. 2013 – 04

“AN ORDINANCE ENACTING THE 2013 REVISED MUNICIPAL REVENUE CODE OF THE MUNICIPALITY OF KUMALARANG, ZAMBOANGA DEL SUR.”

Be it ordained by the Sangguniang Bayan of the Municipality of Kumalarang, Zamboanga del Sur, the Municipal Revenue Ordinance No. 2013 - 04, otherwise known as the 2013 Revised Municipal Revenue Code, be further amended to conform with the pertinent provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, to read as follows:

CHAPTER I – GENERAL PROVISIONS

ARTICLE A. TITLE AND SCOPE

Section 1A.01. Title. This Ordinance shall be known as: “**The 2013 Revised Municipal Revenue Code of the Municipality of Kumalarang, Zamboanga del Sur.**”

Section 1A.02. Scope. This Code shall govern the levy, assessment and collection of taxes, fees, charges and other impositions within the jurisdiction of the Municipality of Kumalarang, Zamboanga del Sur.

ARTICLE B. DEFINITION OF TERMS AND RULES OF CONSTRUCTION

Section 1B.01. Definitions: When used in this Code, the following shall mean:

- (a) **Advertising Agency** – includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs. Directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons, or other media, whether in pictorial or reading form.
- (b) **Agricultural products** – includes the yield of the soil, such as corn, rice, wheat, rye, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products, ordinary or iodized salt, all kinds of fishes, poultry, livestock and animal products, whether in original form or not. The phrase “whether in their original form or not” refers to the transformation of the said products by the farmer, fisherman, producer, or owner through the application or processes to preserve or otherwise to prepare said

products for the market, such as freezing, drying, smoking or stripping for purposes of preserving or otherwise preparing said products for the market.

- (c) Amusement - is a pleasurable diversion and entertainment, which is synonymous to relaxation, avocation, pastime or fun.
- (d) Amusement Places - include theaters, cinemas, sports centers, concert halls, circuses and other places of amusements where one seeks admission to entertain oneself by seeing or viewing the show or performance.
- (e) Business - means trade or commercial activity regularly conducted for livelihood or with a view of profit.
- (f) Banks and other financial institutions - includes non-bank intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock market, stock brokers, and dealers of securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder.
- (g) Bars - include beer gardens or places where intoxicating and fermented liquors or malt are sold, disposed of, or given away for compensation, even without goods or services of host or hostesses and/or waitresses are employed and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose, otherwise the place shall be classified as a dance hall or night club. A cocktail lounge is considered a bar even if there are no hostesses or waitresses to entertain customers.
- (h) Brewer - includes all persons who manufacture fermented liquor of any description, for sale or delivery to others, but does not include manufacturers of "tuba", "basi", "tapoy" or similar domestic fermented liquors whose daily production does not exceed two hundred gauge liters.
- (i) Business Agent (agente de negocios) - includes all persons who act as agents of others in the transaction of business with the public officer, as well as those who conduct collecting, advertising, employment or private detective agencies.
- (j) Cabaret/Dance Hall - includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid on, before or after the dancing, and where professional hostesses or dancers are employed.
- (k) Carenderia - refers to any public eating place where foods already cooked are served at a price.
- (l) 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.
- (m) Collecting Agency - includes any person other than a practicing Attorney-at-law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefore, while a "mercantile agency" is any person engaged in the business of gathering information as to the financial stranding, ability, or credit to persons engaged in business and reporting the same to subscribers or to customers applying and paying therefore.
- (n) Compounder - comprises every person who, without rectifying, purifying or refining distilled spirits, wine, or other liquor with any materials except water, manufacture any intoxicating beverage whatsoever.
- (o) Capital Investment - is the capital which a person employs in any undertaking or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- (p) Charges - refers to pecuniary liability as rents or fees against persons or property.

(q) Contractor – includes persons, natural or juridical, not subject to professional tax under Section 139 of this Code, 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 use of the physical or mental faculties of such contractor or his employees.

As used in this Section, contractor shall include general engineering, general building and specialty contractor as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of min drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, gas or electric light, heat or power, proprietors or operators of melting plants; engraving, planting and plastic lamination establishment for repairing, repainting, upholstery, 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 recutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments, steam laundries, and laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivances; 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 building saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators or arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers; smiths and house or sign painters, bookbinders, lithographers; publishers, except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents; private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

(r) Corporation – includes partnership, no matter how created or organized; joint-stocks companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnership and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. general professional partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business. The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

(s) Countryside and Barangay Business Enterprises – refers to any business activity, association or cooperative registered under the provision of Republic Act Number sixty-Eight Hundred Eighteen (R.A.No. 6818).

(t) 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 customer and depends for his profit not upon the labor he bestows upon his commodities but upon the skills and foresight with which he watches the market.

(u) Distillers of Spirits – comprises all who distill spirituous liquors by original and continuous closed vessels and pipes until the manufacture thereof is complete.

(v) Fee – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

(w) Franchise – is a right of privilege, affected with public interest which is conferred upon a private corporation, under such terms and conditions as the government and its political welfare, security and safety.

- (x) Gross Sales or Receipts – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person including discounts of determinable At the time of sales returns, excise tax, and value added tax (VAT).
- (y) Hotels – include any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guest. A hotel shall be considered as living quarters and shall have a privilege to accept any number of guests therein.
- (z) 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 such entry are consumed herein or incorporated into the general mass of property in the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (aa) Independent Wholesaler – means a person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.
- (bb) Lending Investor – includes all persons who make a practice of lending money for themselves or others at interest.
- (cc) Lodging House or Buildings – refers to buildings or portion thereof in which any person or persons may be regularly harbored or received as transients for compensation. Taverns or inns shall be considered as lodging houses.
- (dd) Manufacturer – includes every person who, by physical or chemical process, alters the interior texture or own inner substances of any raw materials or manufactured products in such a manner as to prepare it for special use or uses to which it could not have been but in its original condition, or who by any such process alters the quality of any raw material or manufactured or partially manufactured products, such as to reduce it to the marketable shape or prepare it at anytime for the use of industry, or who by any such process combines any such raw materials or manufactured or partially manufactured products with other materials or products of the same or different kinds and in such manner that the finished products of such process or manufactured products in their original condition could bit have been put, and who in addition alters such raw materials or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.
- (ee) Marginal Farmer or Fisherman – refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products by himself and his immediate family.
- (ff) Money Shop – is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposits and extend short-term loans for specific purposes.
- (gg) Motel – includes any houses or buildings or portion thereof, on which any person or persons may be regularly harbored or received as transient or guests and which is provided with a common enclosed garage or individually enclosed garages where such transients or guests may park their motor vehicles.
- (hh) Motorcar – is a cab attached to a motorcycle usually at right side of a motorcycle with passenger cab.
- (ii) Motorized Tricycle – is a motorcycle fitted with a single-wheeled cab operated to render transport services to the general public for a fare.

- (jj) **Motor Vehicle** – means any vehicle propelled by any power than secular power used at 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, trailers and traction engines of all kinds used exclusively for agricultural purposes.
- (kk) **Municipal waters** – includes not only streams, lakes and tidal waves 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 the boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.
- (ll) **Operator** – includes the owner, manager, administrator, or any person operating a business establishment or undertaking.
- (mm) **Pawnbrokers** - include every person engaged in granting loans and deposits or pledges of personal property on the condition of returning the same at stipulated prices, displaying at his place of business their gift or yellow balls or exhibiting a sign or money to loan on personal property or deposited or pledged.
- (nn) **Peddler** – means any person who, either for his self or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale dealer or retail dealer as provided in this Title.
- (oo) **Pedicab** – is a three-wheeled passenger vehicle which the driver propels by peddling and usually with the cab attached to the main cycle at the right side.
- (pp) **Persons** – mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal regulations.
- (qq) **Real Estate Dealer** – includes any person engaged in the business of buying, selling, exchanging or renting property as a principal and holding himself out as full or part time dealer in real estate or as an owner of rented property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is owner or sub-less or of property rented or offered to rent for an aggregate amount of one thousand pesos or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred and sixty Seven (CA 567) shall not be considered as a real estate dealer under this definition.
- (rr) **Rectifier** – comprises of every person who rectifies, purifies or refines distilled spirits or wine by any process other than by original and continuous distillation from mash, worth, wash, sap, or syrup through continuous closed vessels and pipers until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or keeps any other apparatus for the purpose of distilling spirits or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (ss) **Repacker** of wines or distilled spirits – includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.
- (tt) **Residents** – refer to natural persons who have their habitual residence in the province, city or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such law, juridical persons are residents of the province, city or municipality where they conduct their principal business or occupation.

- (uu) **Restaurants** – refer to any place which provides food to the public and accepts order from them at a price. This term includes caterer.
- (vv) **Retail** – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
- (ww) **Tricycle** – is a three-wheeled vehicle worked by pedal and usually with cab either in front or at the rear.
- (xx) **Vessel** – includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation.
- (yy) **Wharfage** – means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.
- (zz) **Wholesale** – means a sale where the purchaser buys the commodities for resale, regardless of the quantity of the transaction.

Section 1B.02. Words and Phrases not herein expressly defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R.A. 7160, otherwise known as the Local Government Code of 1991.

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

General Rules. All words and phrases shall be construed and understood according to the common and approved usage of language, but 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.

Gender and Number. Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall extend and 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.

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

Computation of Time. The time within which an act is to be done as provided in this Code, or any rule or regulation issued pursuant to the provisions 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 of the day following shall be considered the last day.

References. All references to Chapters, Articles or Sections of the Chapter, articles or Sections in this Code unless otherwise specified.

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

CHAPTER II – MUNICIPAL TAXES AND OTHER IMPOSITIONS

ARTICLE A. BUSINESS TAXES

Section 2A.01. Imposition of Taxes. There is hereby levied on the businesses mentioned in the Article at rates prescribed, therefore the tax is payable for every distinct establishment and one line of business or activity does not become exempt by being conducted with or from other business or activity for which a tax has been paid.

1. Tax on Business:

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

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than P10,000.00	P 217.80
P10,000.00 or more but less than P15,000.00	290.40
P15,000.00 or more but less than P20,000.00	398.64
P20,000.00 or more but less than P30,000.00	580.80
P30,000.00 or more but less than P40,000.00	871.20
P40,000.00 or more but less than P50,000.00	1,089.00
P50,000.00 or more but less than P75,000.00	1,742.40
P75,000.00 or more but less than P100,000.00	2,178.00
P100,000.00 or more but less than P150,000.00	2,904.00
P150,000.00 or more but less than P200,000.00	3,630.00
P200,000.00 or more but less than P300,000.00	5,082.00
P300,000.00 or more but less than P500,000.00	7,260.00
P500,000.00 or more but less than P750,000.00	10,560.00
P750,000.00 or more but less than P1,000,000.00	13,200.00
P1,000,000.00 or more but less than P2,000,000.00	18,150.00
P2,000,000.00 or more but less than P3,000,000.00	21,780.00
P3,000,000.00 or more but less than P4,000,000.00	26,136.00
P4,000,000.00 or more but less than P5,000,000.00	30,492.00
P5,000,000.00 or more but less than P6,500,000.00	32,175.00
P6,500,000.00 or more at a rate not extending thirty seven and a half percent (37.5%) of one and thirty two percent (1.32%).	

The preceding rates shall apply only top amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, purifiers and compounders of liquor, distilled spirits and wine or manufacturers of any article of commerce of whatever kind or nature. Export sales are subject to the rates under Paragraph 12 of this Article.

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

Goss Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than P1,000.00	P 23.76
P1,000.00 or more but less than P2,000.00	43.56
P2,000.00 or more but less than P3,000.00	66.00
P3,000.00 or more but less than P4,000.00	95.04
P4,000.00 or more but less than P5,000.00	132.00
P5,000.00 or more but less than P6,000.00	159.72
P6,000.00 or more but less than P7,000.00	188.76
P7,000.00 or more but less than P8,000.00	217.80
P8,000.00 or more but less than P10,000.00	246.84
P10,000.00 or more but less than P15,000.00	290.40

P15,000.00 or more but less than P20,000.00	363.00
P20,000.00 or more but less than P30,000.00	435.60
P30,000.00 or more but less than P40,000.00	580.80
P40,000.00 or more but less than P50,000.00	871.20
P50,000.00 or more but less than P75,000.00	1,306.80
P75,000.00 or more but less than P100,000.00	1,742.40
P100,000.00 or more but less than P150,000.00	2,468.40
P150,000.00 or more but less than P200,000.00	3,194.40
P200,000.00 or more but less than P300,000.00	4,356.00
P300,000.00 or more but less than P500,000.00	5,808.00
P500,000.00 or more but less than P750,000.00	8,712.00
P750,000.00 or more but less than P1,000,000.00	11,616.00
P1,000,000.00 or more but less than P2,000,000.00	13,200.00
P2,000,000.00 or more at a rate not exceeding fifty percent (50%) of One and Thirty-two percent (1.32%).	

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

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

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

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

(d) On Retailers:

Gross Sales/Receipts for the Preceding Year	Rate of Tax Per Annum
P30,000.00 above but not more than P400,000.00	2%
More than P400,000.00	1%

Barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year is Thirty Thousand Pesos (P30,000.00) or less, subject to existing laws and regulations.

- (e) On constructors and other independent contractors, and business establishments principally rendering or offering and rendering services such as those mentioned below:

- Bookkeeping services
- Accounting services
- Advertising agencies
- Arrastre services
- Assaying laboratories
- Barber shops
- Battery charging shops
- Beauty parlors

Belt and buckle shop
 Blacksmith
 Booking offices of local exchange (except imported film)
 Breeding of gamecocks and other sporting animals belonging to others
 Brokerage
 Business agents and other independent contractors
 (juridical or natural) not included among Section 12 of the Local Tax Code and
 whose activity consists essentially in the sale of all kinds of services for a fee
 Business management services
 Carpentry shops
 Cinematographic film owners, lessors or distributors, video tape coverage
 Collecting agencies
 Commercial or immigration brokers
 Construction and/or repair shops of motor vehicles, motorcycles-for-hire,
 bicycles and/or tricycles
 Delivery services
 Drafting and architectural services
 Dyeing establishments
 Employment agencies
 Escort services
 Funeral parlors
 Furniture repair shops
 Garages
 General engineering, general building and specialized contractors,
 filling, demolition and salvage contractors
 Goldsmith and silversmith
 Hemp-grading establishments
 House and/or sign painters
 Ice and cold storage
 Indentor or indent services
 Janitorial services
 Judo-karate schools
 Key smiths
 Lathe machine shops
 Laundry shops
 Legal and other professional services
 Lumberyards
 Massage or therapeutic clinic
 Milling services
 Mining services
 Painting shops
 Parking lots
 Pedicabs operators or proprietors
 Perma press establishments
 Person engaged in the installation of water system, gas or electrical lights, heat or
 power, sound and light system
 Plastic lamination, photostatic, white/blue printing, recopying or duplicating services
 Photographic studio
 Private hospitals
 Promotional services
 Proprietor or operators of smelting plants, engraving plants, planting establishments
 Public ferries
 Public warehouses or bodegas
 Purchasing agencies
 Recapping plant
 Recopying and duplicating services like Xerox copying, mimeographing
 and typing services
 Rental equipments, furniture, bicycles, vehicles, skates, tractors,
 and other agricultural implements
 Repair or welding shops
 Repair services for household appliances, typewriters, etc.
 Roasting of pigs, fowls, and sold for retail

Sawmills under contract to saw or cut logs belonging to others,
chainsaw operators or proprietors
Sculpture shops
Service stations
Shipyards for repairing ships for others
Shoe repair shops
Shops for planning, surfacing or re-cutting of lumber
Slendering or body building saloons
Staples
Stevedoring services
Tailor or dress shops
Tinsmiths
Transportation terminals not owned by bus operators
Upholstery shops
Vaciador shops
Vocational schools including driving and IBM schools
Vulcanizing shops
Warehouses, forwarding services, or transloading stations
Watch repair center or shops
All other contractors and services establishments

With Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than P5,000.00	P 36.30
P5,000.00 or more but less than P10,000.00	81.30
P10,000.00 or more but less than P15,000.00	137.94
P15,000.00 or more but less than P20,000.00	217.80
P20,000.00 or more but less than P30,000.00	363.00
P30,000.00 or more but less than P40,000.00	508.20
P40,000.00 or more but less than P50,000.00	726.00
P50,000.00 or more but less than P75,000.00	1,161.60
P75,000.00 or more but less than P100,000.00	1,742.40
P100,000.00 or more but less than P150,000.00	2,613.60
P150,000.00 or more but less than P200,000.00	3,484.80
P200,000.00 or more but less than P250,000.00	4,791.60
P250,000.00 or more but less than P300,000.00	6,098.40
P300,000.00 or more but less than P400,000.00	8,131.20
P400,000.00 or more but less than P500,000.00	10,890.00
P500,000.00 or more but less than P750,000.00	12,210.00
P750,000.00 or more but less than P1,000,000.00	13,530.00
P1,000,000.00 or more but less than P2,000,000.00	15,180.00
P2,000,000.00 or more – at the rate not exceeding fifty percent (50%) of one and one-tenth percent (1.1%)	

Should a contractor mentioned in this subsection undertake to furnish the materials and labor for the construction work, the costs of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him.

In the proceeding Calendar Year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding year or any fraction thereof, as provided in the pertinent schedule.

- (f) On banks and other financial institutions, such as 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, at the rate not exceeding fifty percent (50%) of one percent (1%) on the gross receipt of the preceding calendar year derived from interest, commissions, and discounts from lending activities on property and profit from exchange of sale or property insurance premiums.
- (g) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Fifty Five Pesos (P55.00) annually.

- (h) On any businessman at the rate of two-percent (2%) of gross sales or receipts of the preceding calendar year but not less than the amount indicated in the following schedule:

(h-1) On cafes, cafeteria, ice cream and other refreshment parlors, restaurants, soda fountain, bars, carenderias, or food caterers:	Maximum Tax Per Annum
Café and cafeteria	P 264.00
Ice cream and other refreshment parlors and soda fountains and bars	396.00
Carenderias	660.00
Restaurants	1,320.00
Food Caterers	1,980.00
(h-2) On private-owned public markets	1,320.00
(h-3) On real estate dealers, subdivision operators and leasors of real estate	660.00
(h-4) On private cemeteries and memorial parks	2,640.00
(h-5) On boarding houses	264.00
(h-6) On the business of dealers and retailers if fermented liquors, distilled spirits, wines an "tuba":	
(1) Imported wines	2,640.00
(2) Domestic wines	132.00
(3) Fermented liquors/beers	1,320.00
(4) Tuba and the like	264.00
(h-7) On tobacco dealers:	
(1) Retail leaf tobacco dealers	132.00
(2) Wholesale leaf tobacco dealers	264.00
(3) dealers of cigar/cigarettes	330.00
(4) Wholesales of cigars/cigarettes	396.00
(h-8) On amusement places:	
(1) Day and Night club	7,920.00
(2) Day club and night club	5,280.00
(3) Cocktail lounge or bar	2,112.00
(4) Cabaret or dance hall	2,640.00
(5) Bath house or swimming pool, resort and other similar places	396.00
(6) Skating ring	660.00
(7) Billiard and pool hall	264.00
(8) Bowling alley	1,320.00
(9) Circus, carnival or the likes	1,320.00
(10) Merry-go-round, roller coaster, ferries wheel and other similar contrivances	660.00
(11) Shooting gallery and other contrivances for recreation	264.00
(12) Vandavellas and show	132.00
(13) Boxing stadium	1,320.00
(14) Boxing contest	660.00
(15) Cockpit	7,920.00
Plus: Sultada fee per cockfight:	
Derby cockfights	13.20
Ordinary cockfight	13.20
(16) Racetrack	5,280.00
(17) Theaters and cinema houses:	
a) Video houses operator fixed	1,320.00
b) Traveling video show	660.00
c) Theaters (non-aircon)	1,320.00
d) Theaters (aircon)	5,280.00
Plus: an amusement tax per admission ticket payable to the Municipal Treasurer within 20 days next following the month for which the tax is due as regards operators an within 10 days next following business day with respect to itinerant	0.10

(h-9) On amusement devices:	
(1) Operators of jukebox machines	132.00
(2) Operators of sing-along and the like	132.00
(h-10) On common carriers:	
(1) Motorized tricycles	720.00
(2) Motorized bancas, watercraft or pumpboats	480.00
(3) Pedicabs	240.00
(h-11) On golf links	7,920.00

Section 2A.02. Time of Payment. Unless specifically provided in the Article, the tax imposed in this Article shall accrue on the first day of January of each year as regards subject then liable therefore and the same may be paid in quarterly installments within the first twenty (20) days of January and to each subsequent quarter unless extended by the Sangguniang Bayan for justifiable reasons but only for a period not exceeding six (6) months.

The tax must be paid to the Municipal Treasurer before any business or activity herein specified can be lawfully begun and pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. When the tax shall not be paid for a period longer than the current quarter and the business, trade or activity is abandoned, no refund of the tax shall be made.

Section 2A.03. Surcharge of Late Payment. Failure to pay the tax imposed herein, there shall be imposed an interest of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the time and in the same manner as the tax is due.

Section 2A.04. Interest on Unpaid Tax. In addition to the surcharge imposed herein, there shall be imposed an interest of two (2%) percent per month on the unpaid tax including surcharges on the date it is due until it is fully paid but in no case shall the total interest exceed thirty six (36) months.

Section 2A.05. Administrative Provisions:

- a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this article in this Municipality shall first obtain a Mayor's Permit and pay the corresponding fees and the business tax imposed under this Article.
The tax of a newly started business shall be one-tenth of one percent (1/10 of 1%) of the capital investment for the first year or one-fourth of one-percent (1/4 of 1%) for the initial quarter. In the succeeding calendar year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts of the preceding calendar year or any fraction thereof, or as provided in the pertinent schedule.
- b) Issuances and posting of official receipts. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the paid official receipt shall not relieve the taxpayer from any requirement imposed by the different departments of this Municipality.
- c) Invoices or receipts. All persons subject to the graduated fixed taxes on business, shall for each sale or transfer or merchandise or goods or per services rendered valued at five pesos (P5.00) or more at any one time prepare and issue sales or commercial invoices and receipts serially numbered in duplicate showing among others their names or style, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirements of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for the purpose of this code.
- d) Sworn Statement of Gross Receipts and Sales. Operators of business subject to the graduated fixed taxes shall submit a sworn statement of the capital investment before the start of their business operations and upon application for Mayor's Permit to operate the business upon payment of the tax levied on this Article. Any person engaged in business subject to the graduated fixed taxes based on gross sales/receipts shall submit a sworn statement of his gross sales/receipts for the preceding 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 or submit fraudulent statements, for whatever reason, including among others that he failed to provide himself with books, records, and/or subsidiaries for his business, the Municipal Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based. In case where a person conducts or operates two or more of the businesses enumerated in this Article which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

e) Retirement of Business. If the business or undertaking is terminated, the Official Receipt issued for the payment of the business tax therefore shall be surrendered to the Municipal Treasurer and a sworn statement of the gross sales and/or receipts of the current year or quarter shall be submitted to the Municipal Treasurer within thirty (30) days following the closure. If the tax paid during the year be less than the tax due on said year's sales or receipts of the current year, the difference shall be paid before the Municipal Treasurer issues the corresponding Certificate of Retirement upon payment of the fees required in this Code.

f) Issuance of Certification. The Municipal Treasurer may, upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certificate to the effect that the tax has been paid, indicating therein the number of the Official Receipt issued upon payment of a fee as provided in this Code.

Section 2A.06. Penalty. Any violation of the provision of this article shall be Punished by a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than fifteen (15) days, but not exceeding one (1) month, or both, at the discretion of the court.

ARTICLE B - COMMUNITY TAX

Section 2B.01. Imposition of Tax

(a) Every inhabitant of the Philippines eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns a real property with an aggregate assessed value of one Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return, shall pay community tax of Five Pesos (P5.00) and an annual additional tax of one Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall not exceed Five Thousand Pesos (P5,000.00).

In this 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 earning derived by them.

(b) Every corporation no matter how created or organized, whether domestic or resident foreign, engaged or in doing business in the Philippines shall pay an annual community tax, which in no case, shall not exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(1) For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation or assessed value used in the payment of the real property tax under existing laws, found in the assessment rolls of this city or Municipality where the real property is situated is Two Pesos (P2.00); and

(2) For every Five Thousand Pesos (P5,000.00) of gross receipts of earning derived by it from its business in the Philippines during the preceding year Two Pesos (P2.00).

Section 2B.02. Exemptions. The following are exempt from the payment of community tax:

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

Section 2B.03. Time and manner of Payment Penalties for Delinquency:

- a) The community tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefits of exemption on or before the last day of June, he shall be liable for community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent. Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or cease to belong to an exempt class on or after the same date, shall not be subject to the community tax for that year.

- b) Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. Corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the community tax for the year. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four (24%) percent per annum from the due date until it is paid.

Section 2B.04. Place of Payment

- a) The community tax shall be paid to the Municipal Treasurer.
- b) The Municipal Treasurer may depute Barangay Treasurers in his Municipality to collect the community Tax payable by individual taxpayers and shall be extended only to barangay treasurers who are competent and properly bonded on accordance with applicable laws.
- c) The additional community tax of any person, natural or judicial, based on sales or gross receipts of branch, sales office or warehouse located in this municipality shall likewise be paid to the Municipal Treasurer.
- d) No person residing in this municipality shall pay his community tax to other cities or municipalities. Any person, natural or judicial, who pays community tax to any other city or municipality shall remain liable to pay such tax to this municipality.

Section 2B.05. Administrative Provision

- a) Community Tax Certificate. A community tax certificate shall be issued to the every person or corporation upon the 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 the payment of One Peso (P1.00).
- b) When an individual subject to the community tax acknowledge any document before a notary public, takes the oath of office upon election or appointment to any position on the government service, receive any license certificate or permit from any public authority, pays any tax or fee, receives money from 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 which 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 the connection with the registration of voter.
- c) 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 public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

- d) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

- e) Acquisition of Community Tax Certificate:

(1) The Municipal Treasurer shall secure through proper requisition, duly approved by the Municipal Mayor, the Community Tax Certificate from the Bureau of Internal Revenue through the Provincial Treasurer in accordance with the prescribe regulations. The Treasurer shall see to it that sufficient stock of the Community Tax Certificate is always available in his custody.

(2) The proceeds of the shall accrue to the general funds of the municipality and barangays except a portion thereof which shall accrue to the general fund of the National Government to cover the cost of printing and distribution of the forms and other related expenses. The Municipal Treasurer shall remit to the National Treasurer the said share of the National Government in the proceeds of the tax within ten (10) days after the end of the quarter.

(3) The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality. However, the proceed of the community tax collected through the barangay treasurers shall be apportion as follows:

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

- f) Every taxpayer paying the Community Tax shall be required to submit a sworn statement declaring the information required in the preparation and issuance of the community tax certificate to the Municipal Treasurer who shall keep a special file thereafter.

- g) The Municipal Treasurer shall keep and maintain in his office a special file of all sworn statements required under paragraph (a) of this Section.

Section 2B.6 Penalty. Violation of any provision of this Article or the fraudulent use of the community tax certificate herein provided shall be punishable of a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Pesos (P2,000.00), or imprisonment of not less than one (1) month nor more than two (2) months or both, at the discretion of the Court.

ARTICLE C. TAX ON ADVERTISEMENTS

Section 2C.01. Imposition of Tax. There is hereby levied a tax on billboards, signboards or advertisements at the rates prescribed hereunder:

Type of Advertisement	Amount of Tax Per Annum
a) Billboards or signboards for advertisement of a business, per square meter or fraction thereof: (1) Single Face (2) Double Face	P 24.00 48.00
b) Billboards or signboards professionals, per square meter or fraction thereof:	18.00
c) Billboards, or signs, or advertisements for business or profession painted on any building or structure or otherwise separated or detached therefrom, per square meter	18.00
d) Advertisements for business profession by means of slides in movies payable by owners of movies houses	240.00

In addition to the taxes provided above under item (a) to (b) inclusive, for the use of electric or neon lights in billboards, per square meter or fraction thereof:	12.00
e) Mass display of signs:	
From 100 to 250 display signs	360.00
From 251 to 500 display signs	540.00
From 501 to 750 display signs	660.00
From 751 to 1,000 display signs	840.00
From 1,001 or more display signs	1,800.00
f.) Advertisements by means of vehicles, balloons kites, etc.:	
Per day or fraction thereof	96.00
Per week or fraction thereof	144.00
Per month or fraction thereof	192.00

Section 2C.02. Exemption. Signs, signboards, billboards of advertisements displayed at the place where the profession or business advertised is conducted shall be exempted from the payment of the taxes imposed under this Article.

Section 2C.03. Time of Payment. The tax imposed this Article shall be paid to the Municipal Treasurer before the advertisement, signs, signboard or billboard is displayed and within the first twenty (20) days of January each year and of each subsequent quarter.

Section 2C.04. Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the tax payer to a surcharge of twenty (20%) percent of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2C.05. Interest on Unpaid Tax. In addition to the surcharges imposed hereof, there shall be imposed an interest of two (2%) per month upon the unpaid amount from the due date until the tax is fully paid but in no case shall the interest thereof exceed thirty six (36) months.

If an extension of time for the payment of the tax due 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 2C.06. Administrative Provisions. Any person desiring to display signs, signboards or advertisements shall file a written application on the required forms and submit the necessary plans description of the advertisements, signs, signboard, or billboard to the Municipal Mayor. The permit issued by the Municipal Mayor shall be presented to the Municipal Treasurer who shall collect the tax before the advertisements, signs, signboards or billboards are displayed.

Section 2C.07. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos or imprisonment of not less than one (1) month but not exceeding six (6) month, or both, upon the discretion of the Court.

CHAPTER III. PERMIT AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE ON BUSINESS

Section 3A.01. Imposition of fees. There shall be collected an annual fee at the rate of Ten Percent (10%) of the annual tax due but not less than the rates provided hereunder for the issuance of a Mayor's Permit for every business trade or activity that a person shall conduct within this Municipality but in no case shall it exceed One Thousand Pesos (P1,000.00).

a.) On Business Subject to Graduated Fixed Taxes	Amount of Tax Per Annum
1.1. Bagoong, salted fish or dried fish	P 98.40
1.2. Bakery:	
a.) Mechanized	98.40
b.) Manual	66.00

1.3. Bed and Mattresses:	
a.) Mechanized	132.00
b.) Manual	66.00
1.4. Bottles/ Bottling Plant	132.00
1.5. Boxes	66.00
1.6. Candles	66.00
1.7. Canned goods	132.00
1.8. Clothes and Garments	132.00
1.9. Coconut Oil:	
a.) With more than 5 expellers	132.00
b.) With less than 5 expellers	66.00
1.10. Confectionery and candies	79.20
1.11. Concrete and hollow blocks	79.20
1.12. Copra Meal	132.00
1.13. Edible and vegetable oils	132.00
1.14. Galvanized iron sheets and aluminum containers	66.00
1.15. Home Industries and furniture	132.00
1.16. Ice, ice cream and frozen delights	66.00
1.17. Soap and cosmetics	66.00
1.18. Steel, and iron products	66.00
1.19. Repackers	66.00
1.20. Rectifiers, brewers and distillers	132.00
1.21. Wins, liquors and distilled spirits compounds	132.00
1.22. Other manufactures, assemblers, repackers, and processors not mentioned above	66.00
2. On retailers, dealers, wholesalers and distributors:	
2.1 Agricultural products	66.00
2.2. Auto parts	66.00
2.3. Drugs and cosmetics	132.00
2.4. Dry goods, clothes and textiles	39.60
2.5. General merchandise:	
a.) Sari-sari stores (barangay)	26.40
b.) Sari-sari store (Poblacion)	39.60
c.) Inside the public market	52.80
2.6. Glasswares	66.00
2.7. Groceries	66.00
2.8. Jewelries	132.00
2.9. Lumber/wood and construction materials:	
a.) All Kinds of hardwood	132.00
b.) Coco lumber	66.00
c.) Bamboo and its products and shingles	33.00
2.10. Lubricating oils and oil by-products	66.00
2.11. Liquefied petroleum gas (LPG)	66.00
2.12. Kerosene, diesel and gasoline with filling station per pump:	
a.) Aviation gasoline	132.00
b.) Special gasoline	98.40
c.) Regular gasoline	66.00
d.) Diesel	66.00
e.) Kerosene	66.00
2.13. Without filling station pump:	
a.) Gasoline/diesel	66.00
b.) Kerosene	33.00
2.14. Vendors, buyers and dealers:	
a.) Chickens, fowls and eggs	26.40
b.) Fish vendors (with fix stalls)	26.40
c.) Fish vendors (ambulant)	26.40
d.) Fruits, spices and vegetables	26.40
e.) Hogs	26.40
f.) Large cattle and other livestock	66.00
g.) Meat, Fresh and preserved	39.60

h.) Plants and flowers	39.60
2.15. Other retailers, wholesalers, dealers and distributors not mentioned above	33.00
3. On Exporters	264.00
4. On essential commodities the fees on the business of manufacturing, producing, importing, wholesaling and retailing of essential commodities not specified above shall be one-half (1/2) of the rates prescribed in this Article.	
5. On Rice and corn:	
5.1. Palay, corn and other grains buyers/dealers	132.00
6. On cafes, cafeterias and other caterers:	
6.1. Café and cafeterias	52.80
6.2. Ice cream and other refreshments parlors	66.00
6.3. Carenderias and food caterers	79.20
6.4. Restaurants	132.00
6.5. Soda fountain bars	66.00
6.6. Food stand for puto, popcorn, peanuts, and other cooked foods	39.60
6.7. Gulaman, buko and juice stand	33.00
7. On contractors and service establishments:	
7.1. Accounting services	132.00
7.2. Advertisement agencies	132.00
7.3. Arrastre services	264.00
7.4. Assaying laboratories	132.00
7.5. Barber shops:	
a.) with three chairs or less	33.00
b.) with more than three chairs	66.00
c.) Double the fees in a) and b) for air condition shops	
7.6. Battery charging shops	33.00
7.7. Beauty parlors:	
a.) with equipments	66.00
b.) Manual	33.00
c.) Traveling beauticians	39.60
7.8. Belt and buckle shops	
7.9. Blacksmith:	
a.) Manual	39.60
b.) Merchandised	66.00
7.10. Booking office for film exchange	132.00
7.11. Breeding of gamecocks	66.00
7.12. Breeding of race horses	132.00
7.13. Brokerage	132.00
7.14. Business agents	66.00
7.15. Business management services	132.00
7.16. Carpentry shops	66.00
7.17. Cinematography film owners, lesser or distributors, video tape coverage services	132.00
7.18. Collecting agencies	132.00
7.19. Commercial or immigration brokers	
7.20. Construction and/or repair shops:	
a.) Motor vehicles, body building	132.00
b.) Bicycles and tricycles	66.00
c.) Animal drawn carts	33.00
7.21. Drafting and Architectural services	132.00
7.22. Dying establishments	66.00
7.23. Employment agencies	132.00
7.24. Escort services	132.00
7.25. Funeral service parlors	132.00
7.26. Furniture repair shops	66.00
7.27. Garage	132.00
7.28. General engineering, general building and specialty, contractor, filling, demolition,	264.00

salvage work and transfer or relocation	66.00
7.29. Goldsmith	132.00
7.30. Hemp-grading establishments	66.00
7.31. House and/or sign painters	66.00
7.32. Ice and cold storage	132.00
7.33. Indentor or indent services	132.00
7.34. Janitorial services	132.00
7.35. Judo karate schools	33.00
7.36. Key smith	33.00
7.37. Lathe machine shops	33.00
7.38. Laundry shops:	
a) Manual	33.00
b) Steam	132.00
7.39. Legal and other professional services	66.00
7.40. Lumberyards	264.00
7.41. Massage or choruptetic clinic	132.00
7.42. Metergraphy services	132.00
7.43. Medical and dental clinic	100.40
7.44. Messengerial services	66.00
7.45. Milling services	66.00
7.46. Mining services	66.00
7.47. Painting shops	66.00
7.48. Parking lots:	
a.) One hectare or less	132.00
b.) More than one hectare	264.00
7.49. Pedicab operators or proprietors	66.00
7.50. Perma press (per unit)	26.40
7.51. Person engaged in the installation/ distribution of:	
a.) Water system	132.00
b.) Gas or bio-gas system	66.00
c.) Electric, light, heat and power:	
c.1. Installation	132.00
c.2. Distribution: Capacity in kilowatts:	
(a.) Less than 10,000 kw	66.00
(b.) 10,000 or more but less than 20,000	132.00
(c.) 20,000 or more but less than 50,000	264.00
(d.) 50,000 or more but less than 100,000	660.00
(e.) For every 50,000 or fraction thereof in excess of 1 million	264.00
d.) Sound system services	39.60
e.) Ordinary sound and light system	66.00
f.) Stereo-quadrosonic sounds and disco lights	132.00
7.52. Photographic studios:	
a) With gallery and photo enlarger	132.00
b) With gallery without photo enlarger	66.00
c) Developing center	66.00
d) Roving photographer	39.60
7.53. Photostatic white and blue printing	132.00
7.54. Plastic lamination	66.00
7.55. Private hospitals	264.00
7.56. Promotional service	66.00
7.57. Proprietors or operators of heavy equipment for hire	132.00
7.58. Proprietors of smelting plant	132.00
7.59. Proprietors of engraving and plating plants	66.00
7.60. Public ferries	132.00
7.61. Public warehouse and bodegas	132.00
7.62. Purchasing agencies	132.00
7.63. Recapping plant	66.00

7.64. Recopying and duplicating services:	
a) Xerox copying	66.00
b) Mimeographing and typing services	66.00
c) Scanner	132.00
7.65. Renting of equipments:	
a) Office equipments and furniture	52.80
b) Bicycles, tricycles and skates	52.80
c) Trucks and automobiles	132.00
d) Heavy equipments and tools	66.00
e) Agricultural implements and tools	66.00
f) Diving, skiing and other athletic equipments	66.00
7.66. Repair shops for motor vehicles and engines:	
a) With shop area of more than 1,000 sq. meters	132.00
b) With shops area of less than 500 sq. m. or more but less than 1,000 sq. meters	98.40
c) With shop area of less than 500 sq. m.	39.60
d) Welding Shops:	
d.1. Electric welding	39.60
d.2. Acetylene welding	26.40
d.3. Soldering	26.40
7.67. Repair Services :	
a) Electric equipments	66.00
b) Household appliances	66.00
c) Radios and amplifiers	39.60
7.68. Roasting of pigs and fowls	26.40
7.69. Sawmills:	
a) Fixed establishments	132.00
b) Chainsaw operators per unit:	
b.1. With blade of more than 24 inches	98.40
b.2. With blade of less than 24 inches	66.00
b.3. With blade of 12 inches or less	39.60
7.70. Sculptor shops	66.00
7.71. Serving stations (washing, greasing, lubricating)	66.00
7.72. Shipyards for repair ships:	
a) With shop area of 1 ha. or less	132.00
b) With shop area of more than one hectare	264.00
7.73. Shoe repair shop/shine services:	
a) Manual	26.40
b) Merchandise	66.00
c) Shine service/stand	26.40
7.74. Shops for planning, surfacing or re-cutting of lumber	132.00
7.75. Slendering or body saloons	66.00
7.77. Staples	66.00
7.78. Stevedoring services	132.00
7.79. Tailor or dress shops:	
a) With more than three sewing machines	66.00
b) With three or less sewing machines	33.00
7.80. Tinsmiths:	
a) Merchandised	52.80
b) Manual	26.40
7.81. Transportation terminals not owned by bus operators	132.00
7.82. Upholsters shop and/or wood carving	66.00
7.83. Vaciador and grinding shops or gristmills	39.60
7.84. Vocational, driving and IBM schools	132.00
7.85. Vulcanizing shops	26.40
7.86. Warehousing, forwarding services	132.00
7.87. Watch repair center/ shops:	

a) Manual	26.40
b) Merchandised	66.00
7.88. Other service establishments	33.00
8. On Hotels and Motels:	
8.1. Hotels	264.00
8.2. Motels /inns/pension house	198.00
8.3. Hotels, three star up	660.00
8.4. Motels, three star up	660.00
9. On privately-owned public markets	264.00
10. On Real estate Dealers:	
10.1. Subdivision operation	264.00
10.2. Leasors of real estate	66.00
10.3. Real estate dealers	330.00
11. On privately-owned cemeteries and Memorial parks:	
11.1. Commercial	132.00
11.2. Family use	66.00
12. On Lodging Houses	132.00
13. On Boarding Houses	33.00
14. On Operation of rice and corn mills:	
14.1. Corn mill, per 100 cavans capacity per 12 hours	33.00
14.2. Rice mill, per 100 cavans capacity per 12 hours	66.00
14.3. Rice and corn mill, per 100 cavans per 12 hrs.	132.00
15. On fishponds, fishpens or fish breeding grounds:	
15.1. Fishponds, per hectare	13.00
15.2. Prawnponds, per hectare	264.00
15.3. Fish breeding grounds per hectare	66.00
15.4. Prawn breeding grounds per establishment	396.00
15.5. Fishiness, per hectare	66.00
16. On pawnshops:	
16.1. Principal office	132.00
16.2. For each branch in the municipality	66.00
17. On banks and other financial institutions:	
17.1. Finance and investment companies	1,320.00
17.2. Commercial banks	1,056.00
17.3. Savings banks	792.00
17.4. Rural banks	528.00
18. On peddlers:	
18.1. Peddlers using motorized tricycles	132.00
18.2. Peddlers using vehicles	198.00
18.3. Peddlers using bicycles, pedicabs or tricycles	66.00
18.4. Other peddlers and howlers	33.00
b. On business subject to two percent tax:	
1. On gross shops, financing and insurance establishments:	
1.a. Money shop	132.00
1.b. Lending investors	132.00
1.c. Insurance companies	198.00
2. On the business of dealers in fermented liquors, distilled spirits and/or wine/ tuba:	
a) Dealers/distributors/ retailers of:	
a.1. Imported wines	660.00
a.2. Domestic wines	396.00
a.3. Fermented liquor (beer)	396.00
a.4. Tuba or the like	132.00
3. On tobacco dealer:	
a. Retail dealer of tobacco leaf	98.40
b. wholesale tobacco leaf dealer	396.00
c. Retail dealer of manufactured tobacco	98.40
d. wholesale dealer of manufactured tobacco	396.00

4. On amusement places or amusement devices:	
a. Day and night club	3,960.00
b. Day club or night club	1,716.00
c. Cocktail lounge or bars	1,188.00
d. Cabaret or dance hall	396.00
e. Bath houses and / or swimming pool, Resort, and other similar places	396.00
f. Skating ring	396.00
g. Steam bath, sauna bath and other similar establishment per cubicle	396.00
h. Billiard or pool hall:	
h.1. First table	98.40
h.2. For every additional table	39.60
i. Bowling alley:	
i.1. Automatic	198.00
i.2. Non-automatic	98.40
j. Circus, carnival or the like	66.00
k. Merry-go-round, rolling coaster, ferries wheel, swing, shooting gallery, and other similar contrivances for each contrivances	66.00
l. Boxing stadium	79.20
m. Boxing contest, per night	26.40
n. Cockpit	396.00
o. Race track	528.00
p. Theatres and cinema houses:	
p.1. Theaters and cinema houses	132.00
p.2. Itinerant operator	26.40
p.3. Video houses or mini-theater	66.00
5. On amusement devices:	
a. Each jukebox machine	26.40
b. Each video tape machine player	26.40
6. On private detective agency	
	132.00
7. On golf link	
	792.00

Section 3A.02. Time of Payment . The fee imposed on the preceding section shall be paid to the Municipal Treasurer upon the application for a mayor's Permit before any business or activity can be lawfully began or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

Section 3A.03. Surcharge of late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of tax due, such surcharge to be paid at the same and in the same time/ manner as the tax due.

Section 3A.04. Application for Mayor's Permits, False Statement. A written application for a permit to operate a business shall be filed with the office of the Municipal Mayor in three copies. The application from shall note the name and address of the applicant, the description or style of the business, the place where they shall be conducted, statement of network or capital investment and such other pertinent information or data as may be required. Any false statement deliberately made by the applicant shall constitute a sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may further be prosecuted in accordance with the penalties provided in this Article.

For purposes of uniformity, the application for business licensing permit shall be accomplished in three (3) copies using the form in appendix "B" of this Code. Upon submission of the application, it shall be the duty of the proper authorities to verify if the other municipal requirements regarding the operation of the business or activity are complied with, the permit to operate shall issued only upon such compliance and after the payment of the corresponding taxes and fees as required by this Revenue Code and other ordinances.

The employee of the office of the Municipal Treasurer who is in-charge of processing the application shall prepare and accomplish the business license and permit, assessment form in two (2) copies (Appendix "C") of this Code and require the applicant to secure the following before the application shall be processed:

- a. Police Clearance
- b. Fire and Zoning Clearance
- c. Sanitary permit
- d. Medical Certificate
- e. Real property tax clearance
- f. Barangay clearance

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

A Mayor's Permit shall be refused to any person: (1) whose business establishment or undertaking does not conform with zoning regulations and safety, health and other requirements of the Municipality, (2) that has an unsettled tax obligation, debt or other liability to the Municipal Government, and (3) that the permittee is disqualified under any provisions of law or ordinances to established or operate the business for which a permit is being applied.

Section 3A.05. Issuance of Permit, its Contents. Upon approval of the applications of Mayor's Permit, two copies of the application duly signed by the Municipal Mayor shall be return to the applicant. One 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 fee and the business tax issued by the Municipal Treasurer, and upon compliance of such other forms in Appendix "C" of this Code.

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

The Municipal Mayor shall, upon presentation of satisfactory proof that the original copy of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of the fees prescribed in this Code.

Section 3A 06. Posting of Permit . Every permittee shall keep his permit conspicuously posted at all times his place of business or office or if he has no place of business or office, he shall keep the permit in person. The permit shall be immediately produced upon demand by the Municipal Mayor, by the Municipal Treasurer or any one of their duly authorized representatives.

Section 3A. 07. Duration and Renewal of Permit. The Mayor's Permit shall be granted for a period of not more than one (1) year, and shall expire on the thirty (31st) of December following the date of issuance unless revoked or surrendered earlier. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fees.

Section 3A. 08. Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay indebtedness or liability to the Municipality, or abuses his privileges to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals o women ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit and order the closure of the establishment. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privileges, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provisions of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privileges is revoked, until restored by the Sangguniang Bayan.

Section 3A.09. Other Requirements. The issuance of the Mayor's Permit shall not exempt the license from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribe under this Code or Ordinance of the Municipality.

Section 3A.10. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not exceeding Two Thousand (P2,000.00) Pesos or imprisonment of not less than one (1) month but not exceeding six (6) months, or both, at the discretion of the Court.

ARTICLE B. PERMIT FEES FOR COCKPIT MANAGER, PROMOTERS, BET MANAGERS, GAFFERS, REFEREES AND MATCHMAKERS

Section 3B.01. Definitions. When used in this Article, the following shall mean:

- (a) Cockpit Manager or Promoter – refers to a person who alone or with another initiates a cockfight and/or calls and takes care of bets from owners or both gamecocks and those of other bettors before he orders commencements of the cockfight and thereafter distributes won bets to the winner after deducting a certain commission.
- (b) Bet Manager- refers to an individual who calls and take care of bets from owner of both gamecocks and those of other bettors before he orders commencement of the cockfight and therefore distributes won bets to the winner after deducting a certain commission, or both.
- (c) Gaffer (Tagi-tari) – refers to a person with knowledge in the art of arming fighting cocks with gaffs on one or both legs.
- (d) Referee (Sentenciador) – refers to a person who watches and oversees the proper gaffing of fighting cocks; determine the physical condition of game cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue cock fighting, and decides and make known his decision either by work or gesture and result of the cock fight by announcing the winner or deciding tie in a contest game.

Section 3B.02. Imposition of Fees. There shall be collected an annual Mayor's Permit fee from each cockpit official or cockfighting within the jurisdiction of the Municipality of Kumalarang, in the following schedule:

Cockpit Official	Rate of Fee per Annum:
a) Cockpit Manager	P 240.00
b) Pet Manager or Promoter (monton)	144.00
c) Bet taker (masyador)	96.00
d) Referee (kuyme)	120.00
e) Gaffer (mananare)	72.00
f) Matchmaker	120.00
g) Medical Aid	60.00
h) Cashier	120.00

Section 3B.03. Time and Manner of Payment. The Mayor's Permit shall be paid to the Municipal Treasurer before the gaffer, referee, bet taker, or promoter participates in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the permit of the birth month of the permittee.

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

Section 3B.05. Administrative Provisions. Only license gaffers, referees, bet-takers or promoter, cockpit manager and bet manager shall be the official in all kinds of cockfight held in the Municipality of Kumalarang. No operator or owner of a cockpit shall employ or allow the participation in cockfighting any gaffers, referees, bet-taker or promoter who has not secured and paid the fee as herein required.

The cockpit operators or owners shall be required by the Municipal Mayor to submit a recommendation of the cockpit officials to be licensed. Only Filipino citizens of good moral character and refutation and have no derogatory police records shall be recommended for licensing.

Section 3B.06 Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred (P200.00) Pesos, but not to exceed one (1) month, or both, at the discretion of the Court.

Section 3B.07. Applicability Clause. The provisions of PD No. 449, otherwise known as the cockfighting Law of 1974, shall apply to all matters regarding the operation of cockpit and the holding of cockfights in the Municipality of Kumalarang.

ARTICLE C. CART OR SLEDGE REGISTRATION FEE

Section 3C.01. Imposition of Fee. There shall be collected a registration fee of each animal-drawn cart or sledge used in the Municipality of Kumalarang which shall be registered in the office of the Municipal Treasurer in the following schedule:

Type of Sledge	Rate of Fee per Annum:
a) Horse drawn sledge	P 24.00
b) Animal drawn cart	36.00
c) Caromata	36.00
d) Push cart	28.80

Section 3C.02. Time and Manner of Payment. The fee shall be paid within the first twenty (20) days of January of every year or in quarterly installment within the first twenty (20) days of each quarter. For cart or sledge acquired after the first twenty (20) days of January, the full amount of the fee for the year (or for the corresponding quarter) shall be paid within twenty (20) days after acquisition of the cart or sledge. Any individual who sells or transfers his cart or sledge at any time for which he has paid the fee in full shall not be entitled to refund of the fee corresponding to the remaining period for which it has been paid.

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

Section 3C.04. Administrative Provisions. The Municipal Treasurer shall keep a register of all carts or sledges which shall set forth, among others, the name and address of the owner.

Section 3C.05. Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than Two Hundred (P200.00) Pesos but not exceeding Five Hundred (500.00) Pesos, or imprisonment of not less than five (5) days but not exceed fifteen (15) days, or both fine and imprisonment at the discretion of the Court.

ARTICLE D. LARGE CATTLE REGISTRATION AND TRANSFER FEES

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

Section 3D.02. Imposition of Fee. The owner of large cattle is required to register his ownership thereof with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of the Registration Fee of Twelve (P12.00) Pesos per head.

If large cattle is sold or its ownership is transferred to another person, the sale or transfer shall likewise be registered with the Municipal Treasurer for which a Certificate of Transfer shall be issued to the purchased large cattle upon payment of a transfer certificate and pay the amount of Twenty (20.00) Pesos.

Section 3D.03. Time of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration of transfer of ownership of the large cattle.

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

Section 3D.05. Administrative Provisions.

- a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two years.
- b) The ownership of large cattle or the sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All large cattle presented to the Municipal Treasurer shall be recorded in a registry book showing the name residence of the owner, the consideration or purchased price of the animal, In cases of sale or transfer, and the class, color, age, sex, brand and other identifying marks of the large cattle. These data shall be stated in the Certificate of Ownership issued to the owner thereof.
- c) If the large cattle is sold or the ownership is transferred to another person, the name and residence of the vendor or transferor or the vendee or transferee, and all references by number to the original certificate of ownership with the name of the local unit that issued it shall likewise be indicated in the transfer certificate of ownership. No entries of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificate of transfer and such other documents that show title to the owner.

Section 3D.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos or, imprisonment of not less than fifteen (15) days, but not to exceed thirty (30) days or both, at the discretion of the Court.

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

ARTICLE E. PERMIT FEE ON BICYCLES, TRICYCLES, PEDICABS AND MOTORCABS, AND THE DRIVING AND OPERATION THEREFORE

Section 3E.01. Imposition of Fee. There shall be collected an annual registration fee and permit for every operator and the operation and driving thereof in the Municipality, in the following schedules:

Type of Facility	Rate of Fee per Annum
A. Registration:	
1) Bicycle (owner's use)	P 24.00
2) Bicycle for hire	36.00
3) Tricycle (owner's used)	36.00
4) Tricycle for hire	48.00
5) Pedicab for hire or passenger	60.00
6) Motorized tricycle cab	180.00
7) Motorcycle with backseat extension used to transport person or goods	240.00
B. Permit for Operation/Driving:	
1) Pedicab Operator/ proprietor	60.00
2) Pedicab driver	30.00
3) Motorized tricycle operator or proprietor	120.00
4) Motorcab driver	60.00

Section 3E.02. Time and Manner of Payment. The fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For bicycles acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days following the acquisition.

Section 3E.03. Surcharge of Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of the fee due, such surcharge to be paid at the time and in the same manner of the fee due.

Section 3E.04. Administrative Provisions.

- a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every cycle issued a permit upon payment of the cost thereof, as determined by the Municipal Treasurer upon acquisition.
- b) The Municipal Treasurer shall keep a registry of all bicycles, tricycles, pedicabs and motorized tricycles with shall include the following information:
 - (1) Make and brand of bicycle/motorcycle/tricycle
 - (2) The name and address of the owner, and
 - (3) The number of name plate.

Section 3E.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding thirty (30) days, or both, at the discretion of the Court.

ARTICLE F. POUNDAGE FEE

Section 3F.01. Definition. When used in this Article:

- a) Astray animal - means an animal which is set loose or not under the complete control of the owner, or the one in charge or in the position thereof, or found in streets and public places whether fettered or not.
- b) Streets and public places- includes national, provincial, city, municipal or barangay streets, park, plazas, and such other places open to the public.
- (1) Private Places- includes privately-owned streets, yards, rice fields or farm lands and lots owned by an individual other than the owner of the animal.

Section 3F.02. Imposition of Fee. There shall be collected the following poundage fee for each day or fraction thereof from the owner of an astray animal:

- | | |
|----------------------|---------|
| a) Large cattle | P 48.00 |
| b) All other animals | 24.00 |

Section 3F.03. Time and Manner of Payment. The poundage fee shall be paid to the Municipal Treasurer before the animal is released to its owner.

Section 3F.04. Administrative Provisions:

- a) The Chief of Police or PNP Station Commander of the Municipality shall apprehend and impound any astray animal which shall be recorded in a book for this purpose.
- b) The municipal Treasurer shall cause a notice of the impoundment of the animal to be posted at the main door of the Municipal Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and ownership thereof.
- c) If no person shall claim ownership of the animal after expiration of five (5) days from the impounding, it shall be sold at the public auction under the following procedure:
 - 1) The Municipal Treasurer shall post a notice for five (5) days in two conspicuous places including the main door of the Municipal Hall and the public market. The animal shall be sold to the highest bidder within five (5) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

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

- 2) The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over the cost shall accrue to the general fund of the Municipality.
- 3) In case the impounded animal is not disposed of within ten (10) days from the date of notice of the public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fee due.

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

For the First Offense	- P 200.00
For the Second Offense	- 500.00
For the Third and each Subsequent Offences	- 1,000.00

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

ARTICLE G. DOG LICENSE FEE

Section 3G.01. Imposition of Fee. There shall be collected a license fee of Twenty (P20.00) Pesos from an owner of a dog over three (3) months old.

Section 3G.02. Time of Payment. The pay imposed herein shall be paid within the first twenty (20) days of every year. If the dog is acquired after January 20, the fee shall be paid without penalty within the first twenty (20) days after the date of acquisition.

Section 3G.03. Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty (20%) percent to be paid at the same time and in the same manner as the tax due.

Section 3G.04. Administrative Provisions. The Municipal Treasurer shall keep a registry book of all license dogs, describing the name, color, breed and sex. He shall also enter in the registry book the name and address of the owner or keeper. The owner or keeper of any dog licensed under this Article shall provide a leather or metal collar.

Section 3G.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding thirty (30) days, or both, at the discretion of the Court.

ARTICLE H. REGISTRATION FEE ON FISHING BOATS AND MOTORBOATS

Section 3H.01. Imposition of Fee. There shall be collected the following annual registration fee from the owner of each fishing boat or motorboat of three (3) gross tons or less operated within this Municipality.

Type of Motorboat	Rate of Fee per Annum
a) Motorized with engine of 10 horse power or less	P 60.00
b) Motorized with engine of more than 10 HP but less than 15 HP	120.00
c) Motorboats with more than 50 HP	180.00
d) Non-motorized boats:	
d.1. Bareto	
d.2. Bankas with sail	24.00
	48.00

Section 3H.02. Time and Manner of Payment. The fee herein imposed shall be paid to the Municipal Treasurer within the first twenty (20) days of January or within the first twenty (20) days of each calendar quarter.

The corresponding fees for at least the current quarter shall be paid for each fishing boat or motorboat newly acquired after the first twenty (20) days of January.

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

Section 3H.04. Administrative Provisions. The Municipal Treasurer shall keep a registry of all fishing boats and motorboats issued a Mayor's Permit which shall contain among others the name and address of the owner.

Section 3H.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos, but not to exceed One Thousand (P1,000.00) or imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both at the discretion of the Court.

ARTICLE I. PERMIT FEE ON CIRCUS AND PARADE

Section 3I.01. Imposition of Fees. There shall be collected a permit fee of Fifty (P50.00) Pesos per day on every circus or menagerie parades or other parades using banners, floats or musical instruments carried in the Municipality.

Section 3I.02. Time and Manner of Payment. The fee imposed herein shall be paid to Municipal Treasurer upon application for permit to the Municipal Treasurer or Mayor.

Section 3I.03. Exemption. Civic and military parades and religious processions shall be exempted from the payment of permit fee imposed herein.

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

Section 3I.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding thirty (30) days, or both, at the discretion of the Court.

ARTICLE J – PERMIT FEE ON CARATELA OR CALESA

Section 3J.01. Imposition of Fee. There shall be collected a permit fee of Fifty (P50.00) Pesos per annum for each "calesa" or "caratela" used in this Municipality.

Section 3J.02. Time and Manner of Payment. The fee imposed herein shall be due and payable upon application for Mayor's Permit within the first twenty (20) days of January.

The fee may be paid in quarterly installment of Twelve & 50/100 (P12.50) Pesos per quarter within the first twenty (20) days each quarter. Corresponding registration for at least the current quarter shall be paid on each "calesa" or "caratela" newly acquired after the twentieth (20th) day of January. Any person who has paid the fee in full shall not be entitled to refund of the fee corresponding to the remaining period of which it has been paid.

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

Section 3J.04. Administrative Provisions. All "calesa" or "caratela" shall be registered with the Municipal Treasurer who shall provide a metal plate for every registered "calesa" or "caratela".

Section 3L.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos or imprisonment of not less than fifteen (15) days but not exceeding one (1) month, or both at the discretion of the Court.

ARTICLE M. BUILDING PERMIT

Section 3M.01. Imposition of Fees. There shall be collected the following fee for every applicant for a building permit as follows:

Type of Application	Rate of Fee
a. Construction of residential building costing not exceeding P3,000.00	P 48.00
a.1 For each exceeding P1,000.00 or fraction thereof	4.80
b. Construction of commercial or industrial building costing not exceeding P5,000.00	48.00
b.1 For each succeeding P1,000.00 or fraction thereof	4.80
c. Residential building repair costing P500.00 but not exceeding P1,000.00	12.00
c.1 For each succeeding P500.00 or fraction thereof	2.40
d. Commercial or industrial building repair costing less than P1,000.00	24.00
d.1 For each succeeding P500.00 or fraction thereof	4.80
e. For fire safety clearance	50.00
f. Zoning certification	50.00
g. Zoning Clearance per assess value of the lot	0.5%

The same rate fixed above shall be collected for the construction and repair of other structures.

Section 3M.02. Time of Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit with the Municipal Mayor.

Section 3M.03. Exemption. The construction or repair of the following shall be issued a building permit fee of charge:

- a) Residential building costing less than P500.00.
- b) Building or other structure damaged or destroyed by typhoon, fire or earthquakes, upon presentation of satisfactory evidence thereof and proper application within six (6) months after the occurrence of any calamity.

Section 3M.04. Administrative Provisions. The application for the construction and or repair shall be in writing and shall be set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owner as well as that of the architecture or engineer who draw a plan, an estimate of the entire cost of the proposed work, and the following:

- a) Copy of the plan showing the location of the building to be constructed with reference to boundaries of the lot and fit constructed in the town proper or Poblacion.
- b) General drawing showing:
 - b.1. Floor and roof plan
 - b.2. Foundation of footing plan
 - b.3. Transverse and longitudinal plan
 - b.4. Elevation
 - b.5. Framing plan showing complete forming of building or structure
 - b.6. Isometric Flow of plumbing layout
 - b.7. Electric layout
 - b.8. Details and structural and architectural parts

Section 3M.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed one (1) month, or both at the discretion of the Court; Provided that notwithstanding the imposition of fine

and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof, or as required by existing ordinances; Provided further, that in case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within the reasonable period of time upon receipt of the order of demolition; and Provided finally, that upon failure of the offender to remove or demolish the said building or structure, the Municipal Mayor or his duly authorized representative, shall undertake such removal or demolition at the expense of the offender.

ARTICLE N. FIGHTING COCK LICENSE FEE

Section 3N.01. Imposition of Fee. Every person who owns or keep any fighting cocks shall obtain a license thereof and to pay to the Municipal Treasurer the Sum of Six (P6.00) Pesos per annum for every fighting cock.

Section 3N.02. Time of Payment and Surcharge for Late Payment. The fee imposed shall be due on the first day of January and payable until January 20 every year. If paid after January 20, the license shall be subject to surcharge of twenty five (25%) percent of the original amount due which shall be collected and accounted for at the same time and in the same manner as the original amount due.

Section 3N.03. Poundage. Failure to pay the fee and surcharge in ten (10) days from receipt of notification and demand for payment of said fee and surcharges by any authorized representative of the Municipal Treasurer shall subject the fighting cock to poundage and disposal in accordance with existing ordinance and provision of law.

ARTICLE O. PERMIT FEE ON ELECTRICAL INSTALLATION

Section 3O.01. Imposition of Fees. Every person who shall install or alter, or cause to be installed or altered, any exterior or interior electrical lighting, poster or any other electrical system of line, shall pay the annual fee:

Type of Installation	Rate of Fee Per Annum
1) Lighting and bower system:	
a) For each electric or telephone pole	P 24.00
b) For each light, switch or convenient outlet	12.00
c) For each remote switch	12.00
d) For each remote control master switch	12.00
2) Additional for each of the following:	
a) Appliances: Range and heater 1KW or less	12.00
b) For each additional KW or fraction thereof	2.40
c) For each refrigerator or freezer	12.00
d) Each washing machine or dryer	6.00
e) For hair cutting apparatus or hair dryer	6.00
f) Electric fan	6.00
g) Each electric typewriter or adding machine	12.00
3) Air Conditioning System:	
a) For each conditioning outlet	12.00
b) Unit or window type:	
Each unit of HP (.746 KW)	12.00
Each more than 1HP	24.00
c) Package or centralized:	
3 HP (2.3 KW) or less than 5 HP	60.00
For succeeding HP	6.00
d) Blower and air Handling unit:	
For each motor ½ or less	24.00
4) Electric equipment apparatus:	
a) For each ball annunciator system	12.00
b) For each bare (light) lamp	12.00
c) For each fire alarm unit	6.00

d) For each flasher, beckon light	6.00
e) For each x-ray machine equipment	24.00
f) For each battery rectifier	18.00
g) For each electrical welder – 1 st KVA/KW	24.00
h) For each telephone switch board (PRX,PABX, etc.)	
For each truckline	12.00
For each telephone apparatus	12.00
5) Temporary light for celebrations, fiestas, etc.	12.00
6) Temporary for construction shall be charged the same regular fees provided for this section	12.00
7) Other electrical apparatus or appliances otherwise provided for in this article	24.00
8) Permit fee for inspection and other miscellaneous fees:	
a) For each inspection	60.00
b) For each separation, alternations, reconnection or relocation of electric motor	24.00
c) For condemnation	60.00
d) For insurance or cancellation or wiring permit	24.00
e) For each true copy and certification of electrical certificate	24.00
f) Temporary current connection shall be issued for testing purposes only in commercial and/or industrial establishment and regular fees provided for in this section shall be charged and collected.	
g) If temporary current shall be issued for a period of not more than sixty (60) days, the regular fees for that temporary current connection shall be deducted from the total fees paid for the final inspection.	
h) If no final approval is done within sixty (60) days, the wiring permit shall be automatically cancelled and all fees paid shall be forfeited.	

Section 30.03. Administrative Provisions:

- Application for the permit shall be filed by the owner or actual contractor. The permit issued shall be posted in the conspicuous place in the premises of the building, together with the building permit. If the work of the installation is found not in the conformity with the condition set forth in the permit, the permit shall be cancelled or revoked and the fees therefore shall be forfeited.
- The contractor or owner of the house or building shall apply for the permit for inspection and approval of the new interior electrical installation, repair or alteration as soon as the work is completed before the use of said installation. No interior electrical installation, repair or alteration or cancelled or enclosed electrical installation shall be used without prior inspection and approval of the Municipal Engineer or Municipal Mayor, or his duly authorized representative.

Section 30.04. Penalty. Any person violating the provisions of this Article shall upon conviction be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of a period of not more than fifteen (15) days but not to exceed thirty (30) days, or both, at the discretion of the Court.

In case of a firm, partnership or association, the manager, administrator or the person who has charge of the management or administration of the business shall be held liable for the violation thereof, and the permit granted to such firm, partnership, corporation or association shall be revoked.

In case of condemned installation, if the owner of the building or user fails to repair or remove the condemned installation, the electrical poles, wires, or fittings, and other appliances and apparatus within ten (10) days after notice, the Office of the Mayor shall immediately have the electrical services disconnected.

Rate of Fee Per Annum	Type of Inspection
120.00	1. Internal combustion engine
180.00	2. 2 HP and below
180.00	3. 3 HP and below but not lower than 2 HP
180.00	4. 10 HP and below but not lower than 3 HP

ARTICLE P. PERMIT ON STORAGE OF FLAMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCES

Section 3P.01. Imposition of Fees. There shall be collected from every person storing the hereunder substances the following annual fees:

Type of Storage	Rate of Fee Per Annum
a) Storage of gasoline, diesel fuel, kerosene and similar products:	
Less than 100 gallons	P 120.00
Over 100 to 200 gallons	180.00
Over 2001 to 1,000 gallons	240.00
Over 1001 to 5000 gallons	360.00
Over 5001 to 50,000 gallons	600.00
b) Storage of cinematographic film	360.00
c) Storage of Celluloid	60.00
d) Storage of calcium carbide:	
1) Less than 50 cases	240.00
2) 50 to 99 cases	360.00
3) 100 case or more	480.00
e) Storage of tar, resins and similar materials:	
1) Less than 1,000 kilos	360.00
2) 1,000 to 3,000 kilos	360.00
3) 3,000 to 5,000 kilos	360.00
4) Over 5,000 kilos	600.00
f) Storage of coal deposits:	
1) Below 100 tons	360.00
2) 100 tones and above	720.00
g) Storage of combustible, flammable or explosive substances not mentioned above	240.00

Section 3P.02. Time of Payment: The fees imposed herein shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3P.03. Administrative Provisions:

a. No person shall keep on store at his place of business any of the following flammable, combustible or explosive substances without first securing a permit thereof; gasoline not exceeding the quantity of one hundred (100) gallons kept in, and used by launches or motorboats and any quantity of gasoline kept in the tank of and used by the motor vehicle shall be exempted from the permit herein required.

b. The Mayor shall promulgate regulations for the proper storing of the said substances and shall designate the proper official and shall have supervision thereof.

Section 3P.04. Penalty. Violation of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not to exceed Two Thousand (P2,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both, at the discretion of the Court.

ARTICLE Q. PERMIT AND INSPECTION FEES ON MACHINERIES AND ENGINES

Section 3Q.01. Imposition of Fees. There is hereby imposed an annual inspection fee on internal combustion engines, generators and other machines propelled by electric motor, other stationary engine or machine in accordance with the following schedule:

Type of Inspection	Rate of Fee Per Annum
a. Internal combustion engine:	
1) 2 HP and below	P 120.00
2) 3 HP and below but not lower than 2 HP	150.00
3) 10 HP and below but not lower than 3 HP	180.00

4) 14 HP and below but not lower than 10 HP	240.00
5) 15 HP and above	300.00
b. Other stationary engines or machines:	
1) 3 HP and below	120.00
2) 5 HP and below but not lower than 3 HP	156.00
3) 10 HP and below but not lower than 5 HP	240.00
4) 15 HP and below but not lower than 10 HP	300.00
5) 15 HP and above	360.00
c. Electrical generators and other machines propelled by electric motor will be levied by the same rates in Subsection a).	

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

Section 3Q.03. Administrative Provisions. No engine or machine mentioned above shall be installed or operated within the limits of this Municipality without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Section 3Q.04. Penalty. Any person who shall violate this Article or shall refuse, or in any event may prevent the duly authorized person from carrying out the provisions of this Article, shall be punished by a fine of Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed one (1) month, or both, at the discretion of the Court.

ARTICLE R. PERMIT FEE FOR EXCAVATION

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

Type of Excavation	Rate of Fee
a. For crossing streets with concrete pavement:	
1) For crossing concrete pavement (Minimum area of 2m. x 6m. or 112 sq. m.)	P3,000.00
2) For crossing across base streets with concrete pavement per linear meter (boring method)	60.00
b. For crossing streets with asphalt pavement:	
1) Minimum fee	240.00
2) Additional fee for each linear meter crossing the Streets (minimum width of excavation of 0.80 meter)	78.00
c. For crossing streets with gravel pavements:	
1) Minimum fee	120.00
3) Additional fee for each linear meter crossing the Streets (minimum width of excavation of 0.30 meter)	18.00
d. For crossing existing curbs and gutters and for damages thereof	96.00
e. For excavation along or at the side of the streets per linear meter:	
1) Streets with concrete pavement	30.00
2) Streets with asphalt pavement	25.00
3) Streets with gravel pavement	20.00

Section 3R.02. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit with the Mayor before the excavation is undertaken.

Section 3R.03. Penalty. Any person who violates the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both, at the discretion of the Court.

ARTICLE S. PERMIT FEE FOR INSPECTION AND VERIFICATION OF SUBDIVISIONS

Section 3S.01. Imposition of Fees. There shall be collected a Mayor's permit fee for the verification and inspection of subdivisions in this Municipality in accordance with existing ordinance and laws:

Type of Inspection and Verification	
a. Permit fee for Initial Verification:	
1) For subdivision less than 5 hectares	P1,200.00
2) For subdivision for 5 hectares to less than 10 hectares	2,400.00
3) For subdivisions over 10 hectares	4,800.00

In addition, subdivision owners shall pay an annual fee of Ten (P10.00) Pesos for the verification and inspection per hectare or fraction thereof until the construction of the roads, bridges, drainage system, installation of electric posts and water system, if any, are completed.

Final Verification	
a. Final permit fee for Verification:	
1) For the first twenty (20) linear meters	P 120.00
1.1) For every meter in excess of 20 linear meters	6.00
2) Streets:	
2.1) For the first twenty (20) square meters	120.00
2.2) For every square meter in excess of 20 sq. m.	6.00
2.3) Reinforced concrete culvert for every linear meter	24.00
2.4) Bridges	360.00

If upon verification and inspection, it is found out that the subdivision is of a bigger area than what was reported as its area, the applicant shall pay the fees corresponding to the area difference, and official receipt shall be presented to the Mayor before final action is taken on the application.

Section 3R.02. Time of Payment. The fees imposed in this Article shall be paid by the subdivision owner or his duly authorized representative to the Municipal Treasurer before verification or inspection is conducted.

Section 3R.03. Administrative Provision. The Municipal Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to, and governing subdivision and housing projects.

ARTICLE T. PERMIT FEE FOR PLUMBING

Section 3T.01. Imposition of Fees. Every person who has any plumbing or drainage work done, including removal or transfer of any existing fixtures, additional of any fixtures or extension or alteration of the plumbing system, shall pay the following permit fees:

Type of Installation	Rate of Fee
a. For the installation of one of the following:	
1) Water closet	P 12.00
2) Floor drain	6.00
3) Sink	12.00
4) Lavatory	12.00
5) Shower head	6.00
6) Faucet	6.00

7) Slop sink	12.00
8) Urinal	12.00
9) Bathtub	12.00
10) Grease trap	30.00
11) Hider	6.00
12) Filter	6.00
13) Dental Gasper	6.00
14) Gas heater	12.00
15) Hot water boiler	12.00
16) Water meter	12.00

Section 3T.02. Time of Payment. The plumbing permit fee shall be paid to the Municipal Treasury upon application for the plumbing permit.

Section 3T.03. Administrative Provision. Before any work of plumbing or house drainage is started, an application signed by the owner or plumber shall be submitted to the Mayor.

No work shall be performed until such application shall have been approved and such permit to proceed with the work shall have been issued to the applicant thereof. All inspection of plumbing or house drainage performed shall be made in the presence of the plumber in charge of the work. However, the inspection may be made at the discretion of the Mayor or his duly authorized representative, upon request by the owner or his agent.

Section 3T.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both, at the discretion of the Court.

ARTICLE U. PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALKS, ALLEYS, PARKS, PLAZAS, AND PLAYGROUNDS

Section 3U.01. Imposition of Fees. Any person that shall temporarily use and/or occupy a street, sidewalk or alley or portion thereof in this Municipality in connection with their businesses, construction works, and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

Type of Temporary Use	Rate of Fee
1. For construction shops:	
a) For one week or fraction thereof	P 48.00/sq. m.
b) More than one month to one year	24.00/sq.m./month
c) More than one year	12.00/sq.m./month
d) Benefit dance and coronations	120.00/day
e) For drying any article or goods	1.20/sq.m./day
3. For wakes and other charitable, religious and educational purposes	Exempt

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

Section 3U.03. Administrative Provision. The period of occupancy and/or use of the street, sidewalk or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy.

Section 3U.04. Penalty. Violation of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not more than thirty (30) days, or both, at the discretion of the Court.

ARTICLE V. PERMIT FEE FOR BUILDING OCCUPANCY

Section 3V.01. Imposition of Fee. There shall be collected Mayor's Permit fee for the occupancy of newly constructed houses, buildings and other structures as follows:

Type of Building Occupancy	Rate of Fee
a. Building for commercial or industrial purposes	P 480.00
b. Apartment or house for rent	240.00
c. Residential house:	
c.1. Costing P20,000.00 or less	Exempt
c.2. Costing more than P20,000.00 but less than P50,000.00	60.00
c.3. Costing more than P50,000.00 but less than P100,000.00	120.00
c.4. Costing more than P100,000.00 but less than P200,000.00	240.00
c.5. Costing more than P200,000.00	360.00
d. Inspection Fee	100.00

Section 3V.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application to occupy the house or building with the Mayor.

Section 3V.03. Administrative Provision:

- a) No newly constructed house or building shall be occupied without the permit required in this Article being secured by the owner or building contractor.
- b) The duly authorized representative of the Mayor shall inspect all newly constructed houses or buildings for the purpose of enforcing all building regulations before permit for occupancy shall be issued.

Section 3V.04. Penalty. Violation of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00), or imprisonment of not less than fifteen (15) days but not more than one (1) month, or both, at the discretion of the Court.

ARTICLE W. PERMIT FEE FOR POSSESSORS OF FIREARMS

Section 3W.01. Imposition of Fee. There shall be collected an annual fee of Two Hundred Forty (P240.00) Pesos for every firearm of every applicant to possess firearms by the authorities, either through a regular license or special permit.

Section 3W.02. Exemption. The fee imposed in this Article shall not be collected from the regular employees of this Municipality, Barangay Captain and those exempted under existing laws, but they shall register their firearms in accordance with this Article.

Section 3W.03. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application of the permit with the Mayor.

Section 3W.04. Administrative Provision. Every resident of this Municipality who is applying to possess firearms or who has been authorized to possess a firearm by the authorities through a regular license or special permit shall apply for a Mayor's Permit, through the Chief of Police who shall register and record the name in a registry book for the purpose, renewal on the birth month of the licensee or permittee. The Chief of Police shall promulgate rules and regulations for the proper registration of all firearms subject to existing laws and regulations on the carrying of firearms outside residence.

Section 3W.05. Penalty. Violations of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed one (1) month, or both, at the discretion of the Court.

ARTICLE X. PERMIT FEE FOR HUNTING

Section 3X.01. Imposition of Fee. There shall be collected a fee of Forty Eight (P48.00) Pesos from every person who shall apply for a permit to hunt small or big game, within this Municipality for a period of not more than thirty (30) days.

Section 3X. 02. Time of Payment. The hunting permit fee shall be paid to the Municipal Treasurer upon filing of the application for the permit from the Mayor, through the Chief of Police.

Section 3X.03. Administrative Provisions. The hunting permit shall be issued only upon the representation of the applicant of the necessary permit issued by the National Government offices as required by law or regulation for the purpose.

Section 3X.04. Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both, at the discretion of the Court.

ARTICLE Y. PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

Section 3Y.01. Imposition of Fee. Every person who shall conduct or hold any program or activity involving the group of the within the jurisdiction of this Municipality shall obtain a Mayor's Permit therefore for every occasion of not more than twenty four (24) hours and pay to the Municipal Treasurer the corresponding fee in the following schedule:

Type of Activity	Rate of Fee
1. Conference, Meetings, rallies and demonstration:	
a. Inside building / halls	P 60.00
b. Outdoor, in parks, plazas, roads or streets	120.00
2. Dances:	
a. Jam session	48.00
b.1 Benefit dance with ordinary sound and light system (non- fiesta days)	60.00
b.2 With stereo- quadrosonic sound and disco light (non-fiesta)	180.00
c. Coronation and balls:	
d.1 Barangay	60.00
d.2 Poblacion	120.00
d. Benefit dance during fiesta:	
d.1) Barangay:	
d.1.1) With ordinary sound and light system	120.00
d. 1.2) With stereo quadrasonic and disco light	240.00
d.2) Poblacion:	
d.2.1) With ordinary sound and light system	180.00
d.2.2) With stereo quadrasonic and disco light	240.00
3. Stage Presentations:	
a) Stage shows and vaudeville	120.00
b) Drama	72.00
c) Cultural and fashion shows	72.00
4. Holding Parties:	
a) Wedding party & baptismal party	30.00
b) Other parties	30.00
5. Other Activities:	
a) Beauty popularity contest	120.00
b) Horses and other animal fight / race	240.00
c) Races	120.00
d) Athletic competition / games	60.00
e) Mahjong parlors:	
1) For the first table	120.00/annum
2) For every additional table	90.00/annum
f) Bingo socials	120.00

Section 3Y.02. Time of Payment. The Imposed in this Article shall be paid to the Municipal Treasurer upon filing of application for permit with the Mayor.

Section 2Y.03. Exemption. Program or activities conducted by educational, charitable, religious and governmental institutions, free to the public be exempt from the payment of the free herein imposed, provided that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3Y.04. Administrative Provisions. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police for the Municipality who shall assign a police officer to the venue of the program or activity to help maintain the peace and order.

Section 3Y.05. Penalty. Any violation to this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both, at the discretion of the court.

ARTICLE Z. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3Z. 01. Imposition of Fees. There is hereby levied on annual fees for the sealing and licensing of weights and measures at rates prescribed therefor.

Type of Weighing Scale	Rate of Fee Per Annum
a. Apothelary Balance Scale:	
a.1 1,000 grams or less	
a.2 Over 1,000 grams	P 48.00
b. Platform Scale:	120.00
b.1 25 kilos or less	
b.2 Over 25 up to 100 kilos	60.00
b.3 Over 100 up to 500 kilos	240.00
b.4 Over 500 up to 2,000 kilos	600.00
b.5 Over 2,000 kilos	900.00
c. Steelyards or Espada type Scale:	1,800.00
c.1 25 kilos or less	
c.2 Over 25 up to 100 kilos	60.00
c.3 Over 100 kilos	120.00
d. Clock Type Scale:	240.00
d.1 5 kilos or less	
d.2 Over 5 kilos up to 10 kilos	48.00
d.3 Over 10 kilos up to 50 kilos	72.00
e. Meters Sticks	120.00
f. Chains and Tapes:	60.00
f.1 100 meters or less	
f.2 Over 100 Meters	60.00
	120.00

Section 3Z. 02. Exemptions. Weights and measures used by government entities or agencies shall be presented to the Office of the Municipal Treasurer for proper testing and sealing but shall be exempt from the payment of the fees prescribed in this Article.

Section 3Z.03. Time and Manner of Payment. The fees prescribed in this Article shall be paid shall be presented to the Municipal Treasurer, this Municipality, upon presentation of the subject scale or measuring device for testing for the first time and within twenty (20) days from the anniversary of its sealing in case of renewal every year.

Peddlers or itinerant vendors who are residents of this Municipality shall likewise pay the fees to the Municipal Treasurer, this Municipality.

Section 3Z.04. Surcharge for Late Payment. Failure of the taxpayer to have his scale or measures presented for testing or sealing annually within the period prescribed in the preceding section shall subject him to a surcharge of twenty (20%) percent of the tax due which shall be collected at the same time and the same manner as the tax due.

Section 3Z.05. Administrative Provisions.

- a) The Municipal Treasurer is hereby required to keep a full seals of secondary standards in their office for the use in testing of weights and measures in accordance with the standard prescribed by the Department of Science and Technology.
- b) Testing and sealing of weights and measures. The testing, sealing and licensing of weight and measure shall be the duty of the Municipal Treasurer which should be done before any device of weights and measure shall be used by any person and annually thereafter within twenty(20) days from the anniversary date of each testing sealing and licensing.
- c) Destruction of defective instruments of weights and measures. Any defective instruments of weights and measures may be destroyed by the Municipal Treasurer or his duly authorized representative if such cannot be readily and securely repaired.
- d) Testing of instrument of weights or measures to be used by the government agencies shall be tested and sealed free of charge.
- e) Dealers permits to keep unsealed weights and measures. Upon obtaining written permission from the Municipal Treasurer. Any dealer of weights and measures may keep the instruments in stock for seal without sealing until the sold or used, provided that the Municipal Treasurer or his representative may test accuracy of the instrument anytime to assure the public that the same are not defective.
- f) Unlawful possession or use of instrument for month of sealing. Any person making a practice of buying or selling goods by weight or measure, or not furnishing service the value of which is estimated by weight or measure, who has in his possession without permit, any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value or any service furnished, any instrument of weight or measure that has not been officially sealed, or, if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine of not exceeding Five Hundred (P 500.00) Or by imprisonment for not exceeding one (1) year, or both; but if the scale, balance, weight or measure so used has been officially sealed at the some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and instrument in found not to have been altered or rendered inaccurate but still to sufficiently accurate to warrant its being sealed without repairs or alteration, such instrument shall, if presented for sealing promptly of any authorized sealer or inspector of weights and measures, be sealed and the owner, possessor or user of the same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for sealing of the instrument of its class, this surcharge to be collected and accounted for the same official and in same manner as the regular fees for sealing such instruments.

Section 3Z.06. Penalties and Compromise. Alternation or fraudulent use of instrument of weight and measure:

- a) Any person who with fraudulent intent, alters any scale or balance, weight or measure, after it is officially sealed, or who knowingly uses false scale or balance, weight or measure, whether sealed or not, shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not exceed Two Thousand Five Hundred (P2,500.00) Pesos, or by imprisonment for not less than thirty (30) days but not more than six (6) months, or both, at the discretion of the Court.
- b) Any person who fraudulently gives short weight or measure in the making of a scale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who assuming to determine truly the weight or measure thereof, shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or by imprisonment for not less than fifteen (15) days but not less than one (1) month, or both, at the discretion of the Court.

ARTICLE AA. PERMIT FEE ON PROFESSION NOT REQUIRING GOVERNMENT EXAMINATION

Section 3AA.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 this Municipality as follows:

Type of Profession	Rate of Fee Per Annum
a. Occupation or Calling:	
Barber	P 24.00/head/year
Bartender/salesgirl	48.00/head/year
Beautician	48.00/head/year
Bookkeeper, typist	220.00/head/year
Butcher	60.00/head/year
Blacksmith	120.00/head/year
Carpenter	120.00/head/year
Carver/sculptor	120.00/head/year
Cook	120.00/head/year
Electronic technician	60.00/head/year
Magician	120.00/head/year
Masonry worker	120.00/head/year
Midwife without board locally known as "hilot"	120.00/head/year
Painter	120.00/head/year
Pianist, musician	120.00/head/year
Professional boxer	120.00/head/year
Stage performer	240.00/head/year
Welder, auto mechanic	120.00/head/year
Helper	24.00/head/year

Section 3AA.02. Time and Manner of Payment. The fees prescribed in this Article Shall be paid to the Municipal Treasurer this Municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter; The permit fee is payable for every separated district occupation or calling engaged in.

Section 3AA.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this article within the time prescribed shall subject 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 same manner as the tax due.

Section 3AA.04. Administrative Provisions.

- a) The Municipal Treasurer shall keep a records of all persons engaged in occupation and / or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purposes.
- 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 seizure of the practice of the said occupation or calling.

Section 3AA.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding thirty (30) days, or both, at the discretion of the Court.

CHAPTER IV. SERVICE FEES**ARTICLE A. SECRETARY'S FEES**

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the office of the Municipal Government of this Municipality:

Type of Document/Record	Rate of Fee
1. For every 100 words or fraction thereof typewritten (not including the certificate and notation):	
1 st two copies	P 40.00
For every additional copy	5.00
2. Where the copy to be furnished is in printed form in whole or in part, for each page (double this fee if there are two pages in a sheet)	40.00
3. For each certificate of correction (with seal of the office) written on the copy or attached thereto:	
1 st two copies	40.00
For every additional copy	5.00
4. For certifying the Official act of the Municipal Judge or Other judicial certificate, clearances from the Municipal Mayor, Municipal Treasure, Municipal Assessor, Municipal Secretary, MPDC, Local Civil Registrar, and any other Municipal Officials:	
1 st two copies	40.00
For every additional copy	5.00
5. For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings):	
For each one Hundred (100) words	40.00
Additional fee in excess of one hundred words	5.00
6. Xerox or any other copy produced by copying machine per page	5.00
7. Certified photo copy per page	10.00
8. For preparing affidavits or any document per page/per sheet	50.00
9. For administering oaths per document	50.00
10. For certification in lieu of lost of License or permit, two copies	100.00

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

Section 4A.03. Exemptions. The fee imposed in this Article shall not be collected for copies furnishing to others offices and branches of the government for officials business, except for those copies required by the court at the request of the of litigant, in which case, charge shall be accordance with the above- mentioned schedule.

ARTICLE B. CIVIL REGISTRY FEES

Section 4B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality of the following:

Type of Civil Registry Record	Rate of Fee
1. Marriage Fees:	
1.a Application for Marriage License:	
1.a.1 For application where applicants are residents of the Municipality, per applicant	P 500.00

1.a.2 For application where one of the applicants is non- resident	700.00
1.a.3 For application where one of the applicants is a foreigner	1,000.00
1.b Marriage License Fee	50.00
1.c Marriage Solemnization Fee	500.00
1.d Marriage Counseling Fee	500.00
2. For registration of documents and certified copies of documents on file in the Office of the Civil Registrar:	
2.a Legitimate	250.00
2.b Adoption	250.00
2.c Annulment of marriage	600.00
2.d Divorce or legal separation	600.00
2.e Naturalization	600.00
2.f Change of name	700.00
2.g Archival fee	100.00
2.g Other legal documentation for record purposes, for each 100 words	100.00
3. Permits for Cadaver Disposition:	
3.a Burial Permit Fee	100.00
3.b Fees for exhumation	250.00
3.c Fee for removal or transfer of cadaver	250.00
4. Fees for Delayed Registration:	
4.a Birth registration beyond 30 days	200.00
4.b Marriage under ordinary license beyond 15 days	200.00
4.c Marriage exempt from license beyond 30 days	200.00
4.d Death registration beyond 30 days	100.00
5. Other Fees and Charges in Relation to Civil Registry documents:	
5.a Sponsorship fee per sponsor	50.00
5.b Verification fee	100.00
5.c Certification fee	100.00
5.d Service fee for affidavit to use surname of the father	100.00
5.e Affidavit of acknowledgement/admission of paternity	250.00
5.f Service fee for issuance of Security Papers (SECPA)	100.00
5.g Endorsement fee/processing fee	250.00

Section 4B.02. Time of Payment. The fees shall be paid to the Municipal Treasurer before registration or issuance of permit, license or certified copy of local registry records or documents.

Section 4B.03. 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.

Section 4B.04. Exemption. The above fees shall not be collected on the following cases:

- Issuance of certified copies of documents for official use at the request of a competent court or other government agencies.
- Issuance of Birth Certificates of children reaching school age when such certification is required for admission to the primary grades in a public school.
- Burial permit of a pauper, per recommendation of the Municipal Health Officer and the Mayor.

Section 4B.05. Declaration of Births, Deaths, and Marriages. It shall be registered and recorded in accordance with the Civil Registry Law, otherwise known as Act. No.3753 and delay of such declaration shall be counted after the lapse of the following period:

Live Births	30 days
Deaths	- 48 hours
Fatal deaths	- 48 hours
Marriage	- 15 days

Section 4B.06. No fees shall collected for registration of births, and deaths provided the same are reported in accordance with the reglementary period as provided in the next proceeding section.

Section 4B.07. It shall be the duty of the Municipal Treasurer to receive and collect administrative fines as provided for in this ordinance.

Section 4B.08. Persons charged with the duty of reporting to the Civil Registrar, the facts of births, deaths, and marriage in accordance with the Civil Registry Law otherwise known as Act 3753, who fails to perform their duties shall be reported with the Local Civil Registrar, this Municipality to the fiscal of the province for the proper action and representation for violation of the Civil Registry Law.

The following persons are charged with the duty or reporting the facts of births, deaths, marriages, etc:

For births, in the following order:

(Rule 12, Adm. Order No. 03, Dated November 04, 1942 of the Civil Registrar General)

- 1) Physician in attendance of birth
- 2) Midwife / Nurse in attendance of birth
- 3) Either parents of the new-born child

For deaths, in the following order:

(Rule 25, Adm. Order No. 03, dated November 04, 1942 of the Civil Registrar General)

- 1) Physician who attended the deceased
- 2) Member of the family of the deceased
- 3) Mayor
- 4) Secretary
- 5) Councilor or SB Member

For marriages:

- 1) All persons authorized to solemnize marriages in accordance with law.

Section 4B.09. Prohibition and Penal Provision.

- a) There shall be imposed a penalty in the amount of Fifty (P50.00) Pesos per year for late registration of civil records, documents or events after the lapse of five (5) years.
- b) Burying of cadavers outside the public cemetery shall not be allowed, except if the cadaver is buried at a duly approved and licensed memorial park or private cemetery.
- c) Any person found violating the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand (P2,000.00) Pesos, or imprisonment of not less thirty (30) days but not more than two (2) months, or both, at the discretion of the Court.

ARTICLE C. POLICE AND MAYOR'S CLEARANCE FEES

Section 4C.01. Imposition of Fees. There shall be collected a service fee for each police and Mayor's clearance certificate issued as follows:

Type of Clearance/Record	Rate of Fee
1. For domestic employment, scholarship, study grants and fire clearance	P 40.00
2. For change of name	200.00
3. For application for Filipino citizenship	1,000.00
4. For passport or visa application	500.00
5. For firearms permit application	200.00
6. For other purposes not specified above	200.00
7. Mayor's and police clearance to transport or ship out the following:	
7.a Large cattle per head	20.00
7.b Hogs or pigs per head	10.00
7.c Goats, sheep, dogs and other animals per head	5.00

7.d Fowls:	
7.d.1 First 20 heads	
7.d.2 From 21 to 30 heads	5.00
7.d.3 From 31 or more	10.00
7.d.4 Gamecocks or fighting cocks per head	20.00
7.e Rice, corn, palay and other cereals per sack	20.00
7.f Logs and lumber per truck load or fraction thereof	0.25
7.g Sand, gravel, field stones, rocks and other road materials per truck load	50.00
7.h Minerals ores, coal, dolomites or limestone's per truck load	50.00
7.i Organic fertilizer per sack of 40 kilos	0.50
7.j Marine products	12.00/box
7.k Shells	6.00/sack
7.l Others:	
1) Lapu-lapu per box	
2) Lucon by box transported by dealer/ buyer per box	12.00
3) Lucon by box transported by owner of fishpond per box	24.00
4) Crabs transported by buyer/ dealer per box	12.00
5) Shrimps transported by buyer/ dealer	6.00
6) Shrimps transported by owner of fishpond per box	6.00
7) Other species transported either by dealer or owner per box/ sack	6.00

ARTICLE D. SERVICE FEE ON HEALTH EXAMINATION

Section 4D.01. Imposition of Fees. There shall be collected a fee of Fifty (P50.00) Pesos from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative as required by existing ordinances.

A fee of five (P5.00) Pesos shall be collected for such additional copy or subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

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

Section 4D.03. Administrative Provisions.

- Individuals engaged in an occupation or working in establishment. The nature of which occupation or business is in connection with the preparation of food or foodstuffs, whether cooked, or in raw form, are required to undergo a physical examination once in every six (6) months.
- Owners, managers and operators of establishments shall see to it that their employees required to undergo physical examination have been issued the necessary health certificate.
- The Municipal Health Officer shall keep a record of physical and other health examination conducted and the copies of medical certificate issued. Including the name of the individual, the date and the person for the examination was made.

Section 4D.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than Five Hundred (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding one (1) month, or both, at the discretion of the Court.

ARTICLE E. SANITARY INSPECTION FEE

Section 4E.01. Imposition of Fees. There shall be collected an annual sanitary inspection fee of Fifty (P50.00) Pesos from each business establishment of this Municipality.

Section 4E.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer after a sanitary of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer and upon the renewal of the same year thereafter within the first twenty (20) days of January.

Section 4E.03. Administrative Provision.

The Municipal Health Officer of his duty authorized representative shall conduct an annual sanitary inspection on all business establishments and buildings to determine the adequacy of ventilation, general sanitary condition and propriety for habitation. The Municipal Health Officer shall require evidence of payment of fees imposed herein before issuance of sanitary inspection certificate.

Section 4E.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding one (1) month, or both, at the discretion of the Court.

ARTICLE F. SERVICE CHARGE FOR GARBAGE COLLECTION

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

Type of Establishment	Rate of Fee Per Month
a) Manufacture of any article of commerce, including brewers, distillers, repackers and compounders of liquors, distilled spirits and/ or wines	P 100.00
b) Importers and exporters	100.00
c) Retailers, dealers, independent wholesalers and distributors of any article of commerce:	
1) Sari-sari stores	25.00
2) Groceries	25.00
3) Supermarkets	100.00
4) Bars and Department stores	100.00
5) Drugs stores	25.00
6) Others	25.00
d) Other places for eating like café, cafeteria, restaurants, and other similar establishment	25.00
e) On business principally rendering services	25.00
f) On amusement places	100.00
g) On financing institutions like banks, insurance companies, lending institutions, and other similar establishments	25.00
h) On lodging and living establishment like apartments, condominium, boarding houses, hotels and motels	50.00
i) On barber shops, tailors/dress shops	25.00
j) On groceries	25.00
k) On movie houses, service stations	100.00
l) On private detective and security agencies	25.00
m) On rice corn mills	50.00
n) Institutions, such as private schools, skills learning training centers, and other similar institutions	25.00
o) Other business establishments not mentioned above	25.00
p) Residential houses	25.00

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

Section 4F.03. Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the tax payer to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 4F.04. Administrative Provisions.

- a) For purposes of the imposition of fees herein provided, the area of the garbage collection shall cover all commercial and business establishments, residential and institutional areas, including government structures and offices.
- b) The owner or the operator of the above-mentioned business establishment shall provide for the premises the required garbage can or receptacle properly covered and marked, one for bio-degradable and another for non-biodegradable, which shall be placed at a conspicuous place inside each establishment or within the confines of the residence before the time of collection. The same shall only be disposed during the actual collection of garbage which shall be determined through the bell system.
- c) Establishments or residences which fail to comply with the payment of the appropriate garbage collection fees shall not be included in the collection of garbage.
- d) The Municipal Government shall assign garbage collectors who shall properly dispose the garbage and waste materials at the designated garbage dumpsite or land-fill. The collection of garbage shall be done not less than twice a week or on a schedule that shall be determined by the designated in-charge for the garbage disposal program.
- e) The Sanitary Inspector or the Municipal Health Officer shall inspect all establishments and residential houses at least once a month or as often as may be necessary to monitor and find out whether garbage is properly disposed within their respective premises.
- f) It shall be considered as an unlawful act when the establishment, institution or residential structure fails to segregate their garbage and do not adhere to the provisions of this Ordinance. Improper disposal of garbage shall be subjected to the penalties provided in this Ordinance.

Section 4F.05. Exemption. Government offices and institutions shall be exempted from the fees imposed in this Ordinance, however, such institutions shall observe the proper disposal of their garbage and waste materials.

Section 4F.06. Penalty. Any violation of the provisions of this Article shall be punished by a fined of not less than Five Hundred (P500.00) pesos, but not exceeding One Thousand (P500.00) pesos, or imprisonment of not less than fifteen (15) days but not exceeding one (1) month, or both, at the discretion of the court.

ARTICLE G. MOTORIZED TRICYCLE AND VEHICLES OPERATOR FILING FEE

Section 4G.01. Imposition of Fees. There shall be collected the following fees from applicants of a motorized tricycle operator's permit and pedicab operator's permit in the following schedule:

Type of Vehicle	Rate of Fee Per Annum
a. Motorized tricycle operator's permit	P 120.00
b. Pedicabs operator's permit	60.00
c. Fare adjustment fee for the increase:	
c.1 Motorized tricycle operator's permit	60.00
c.2 Pedicabs operators permit	30.00
d. Filing Fee for amendments:	
d.1 Motorized tricycle operators permit	90.00
d.2 Pedicab operator's permit	36.00

Section 4G.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the required permit.

No application of Motorized Operator's Permit or Pedicab Operator's Permit shall be given the source without the Official Receipt attached to it showing that the corresponding fees were paid.

Section 4G.03. Penalty. Any violation of the provisions of this Article committed by an employee of the Municipality in accepting application as provided above without the corresponding payment of required fees shall be punished by a fine of not exceeding Five (P500.00) Pesos but not exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding one(1) month, or both, at the discretion of the court.

CHAPTER V. MUNICIPAL CHARGES

ARTICLE A. MARKET FEES

Section 5A.01. Definition. When used in this Article, the following shall mean:

- a. **Public Market** – refers to the place where a building or structure of any kind, designated by the Sangguniang Bayan as New Kumalarang Public Market.
- b. **Market premises** – refers to an open space in the compound: part of the market lot consisting of the bare grounds, not covered by market buildings, usually occupied by transient vendors especially during market days.
- c. **Market Stall** – refers to subdivision of the market, housing one class/group of allied goods, commodities or merchandise.

For purposes of this Article, buying and selling of goods in any place except those made by duly licensed establishment, within a radius of the three (3) kilometers from the market compound to New Kumalarang Public Market, and all other establishment thereafter, are considered made within the market premises and are subject to market fees.

Section 5A.02. Market Section. For purposes of this Article, the Public Market shall be divided into the following section:

- a. **Fish Section** – fresh fish, clams, oyster, lobster, shrimps, seaweeds and other sea foods or marine products.
- b. **Meat Section** – fresh meat from cow, carabao, goat, sheep, pig, etc.
- c. **Vegetable and Fruit Section** – All kinds of vegetables, fruits, and roots crops.
- d. **Dry Goods section**- all kinds of textiles, ready-made dresses and apparel
- e. **Groceries and Sari-sari Section** –All kinds of groceries, like biscuits, crackers, all kinds of cakes, butter, cheese, confectioneries, candies, canned goods and bottle goods. Soft drinks, flour, rice, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, eggs, toilet articles, corn, sausages, mongo, starch, salt, soap, and other household and food products including firewood and charcoal.
- f. **Glassware and Farm Implements Section** – All kinds of farm implements, such as harrow, linkaw, rope, and the like; all kinds of kitchen utensils, floor mats, brooms, plastic products, including household utensils made of clay.
- g. **Poultry Products Section** –All chicken, ducks, birds, duckling, eggs, and poultry feeds.
- h. **Eateries and cooked food section** – All kinds of cooked foods, including refreshments and cokes.
- i. **Miscellaneous Section** –This includes beauty parlors, tailoring and dress shops, newspaper and magazine stands, radio and watch repair shops, office supplies and photo studio.

Section 5A.03. Imposition of Fees:

- a. For its first year of operation, the following fees and charges for rental of market stalls or blocks, tables or and use of open space at the public market shall be imposed:

Type of Fees for its First Year of Operation	Rate of Fee
a. Rental of block tiendas/stalls for Sari-Sari Store at Kumalarang Public Market (KPM)	P 210.00 /unit/mo.
b. Rental of market stall/block tiendas for Dry Goods at KPM	330.00/unit/mo.

c. Rental of tables/blocks at the Cafeteria Section	38.00/unit/mo.
d. Rental of market stall for Restaurants/Refreshment parlor at Kumalarang Public Market	220.00/unit/mo.
e. Rental of market table/blocks for fish and vegetable section	210.00/unit/mo.
f. Rental of other merchandise/services not mentioned above	210.00/unit/mo.
g. For purposes of this Article, permanent vendors occupying any space under the Kumalarang Public Market Building or within its vicinity, either by stall or tables shall pay lot rental	6.00/sq./meter/mo.
h. On occupants of the market premises not occupying tables, per day or fraction thereof	3.00/sq. meter
i. On market premises along the Highway, Municipal Streets, roads and public places and open grounds	3.00/sq. meter/day
j. On the space occupied during fiesta seasons	6.00/sq. meter/day

- b. There shall be imposed a schedule of increase of the rental fees and charges that shall apply to the next four years of operation of the New Kumalarang Public Market as follows:

Type of Fees for the next four years of operation	Rate of Rental /Unit/Month			
	2 nd Year	3 rd Year	4 th Year	5 th Year
a. Sari-Sari Store	P270.00	P330.00	P390.00	P450.00
b. Dry Goods section	360.00	390.00	420.00	450.00
c. Cafeteria Section	66.00	94.00	122.00	150.00
d. Restaurants/Refreshment	290.00	360.00	430.00	500.00
e. Fish and vegetable section	270.00	330.00	390.00	450.00
f. Other merchandise/services not mentioned above	270.00	330.00	390.00	450.00

c. MARKET ENTRANCE FEES:

Type of Products	Rate of Fee
c.1. Agricultural Products:	
c.1.a. Root Crops:	
a) Carrots	
b) Gabi, Curioso, and the like	P 0.10/ kilo
c) Potatoes	0.10/kilo
d) Raddish	0.10/kilo
e) Singkamas	0.10/kilo
f) Ubi	0.10/kilo
g) All others kinds of roots crops	0.10/kilo
h.1.b Fruit Crops:	
a) Apples	
b) Bananas:	1.00/kilo
b.1) Lakatan and tundan	
b.2) Cardaba, sab-a, sarabia and the like	1.00/kilo
c) Chicos	0.75/hun.
d) Citrus and oranges	0.10/dz.
e) Durian	0.25/hun.
f) Grapes	1.00/pc
g) Guava (hybrid)	1.00/kilo
h) Guava (native)	0.50/kilo
i) Jackfruit	0.20/kilo
j) Lanzones	1.00/pc.
k) Marang	0.20/kilo
l) Mangoes	0.50/pc.
m) Payaya	1.00/dz.
n) Pineapple	0.50/pc
o) Pakwan	0.50/pc
p) Siniguelas	1.00/kilo
q) Sunkist	1.00/kilo
	1.00/dz.

r) Watermelon	
s) All other kinds of fruits	1.00/kilo
c.1.c Vegetables:	0.20/kilo
a) Leafy vegetables:	
a.1) Cabbage	
a.2) Chinese Pechay	0.50/kilo
a.3) Native Pechay	0.50/kilo
a.4) All other kinds of leafy vegetables	0.25/kilo
b) Fruit Vegetables:	0.10/kilo
b.1) Ampalaya	
b.2) Balantiyong	0.50/kilo
b.3) Eggplant	0.20/kilo
b.4) Pepino	0.20/kilo
b.5) Sikwa	0.20/kilo
b.6) Sayote	0.20/kilo
b.7) Tambayag	0.10/pc
b.8) Squash (kalabasa)	0.10/kilo
b.9) Upo	0.10/kilo
b.10) All other kind of fruit vegetables	0.10/kilo
c.1.d. Spices:	0.10/kilo
a) Chinese spices	
b) Garlic	0.50/kilo
c) Onions:	0.50/kilo
c.1) Bulb	
c.2) Leaf	0.25/kilo
d) Pepper:	0.10/kilo
d.1) Atsal	
d.2) Pungent, kilicot	0.25/kilo
e) Tomatoes	0.20/kilo
f) All kinds of Spices	0.25/kilo
c.1.e. Cereals and grains:	0.25/kilo
a) Cacao	
b) Coffee beans	1.00/kilo
c) Corn:	1.00/kilo
c.1) Grains	
c.2) Grits	0.05/kilo
c.3) Young corn	0.05/kilo
d) Mongo beans	1.00/kilo
e) Palay	1.00/kilo
f) Peanuts:	0.05/kilo
f.1) Peeled	
f.2) Unpeeled	2.00/kilo
g) Pollard	1.00/kilo
h) Poultry and animal feeds	0.05/kilo
i) Prawn and other fishpond feeds	0.05/kilo
j) Rice	0.05/kilo
k) Rice and corn bran	0.05/kilo
l) Sorghum	0.02/kilo
m) Soya beans	0.05/kilo
n) Castor beans (tangan-tangan)	0.50/kilo
o) All other kinds of beans	0.25/kilo
c.1.f. Livestock:	0.15/kilo
a) Large cattle	
b) Hogs or pigs (live weight)	20.00/hd.
c) Goats and other livestock (live weight)	10.00/hd.
d) Chicken and other fowls (live weight)	5.00/hd.
c.2. Other Agricultural Products:	1.00/hd.
a) Coconuts	
b) Copra	0.05/pc
c) Cassava chips	0.10/kilo
d) Salt	0.05/kilo
	1.00/sack

e) Flour	1.00/sack
f) Starch	1.00/sack
g) Sugar:	
g.1) Mascovado	0.05/kilo
g.2) Refined sugar	0.10/kilo
c.3. Forest Products:	
a) Charcoal	0.10/kilo
b) Firewood	0.10/bundle
c) Honey	0.50/ liter
d) Nipa shingles	1.00/bundle
e) Nito	1.00/ bundle
f) Rattan string (lagus)	0.50/bundle
g) Rattan poles	1.00/bundle
h) Risen, ka-ong and other forest products	0.50/kilo
c.4. Industrial Products:	
a) Home industries:	
a.1) Bamboo crafts	0.50/pc.
a.2) Basket	0.50/pc.
a.3) Batuwang or sangka	0.50/pc
a.4) Ceramics and and pottery products	1.00/dz.
a.5) Hats	1.00/pc.
a.6) Mats	1.00/pc.
a.7) Metal products	1.00/pc.
a.8) Nigo and ayagan	0.50/pc.
a.9) Ropes:	
(a) Synthetic fibers	0.20/kilo
(b) Native fibers	0.10/kilo
a.10) Shellcrafts	0.10/kilo
a.11) Stone crafts	1.00/kilo
a.12) Tinsmith products	1.00/dz.
a.13) Toys	1.00/dz.
a.14) Other home industries	0.90/kilo
b) Other Industrial Products:	
b.1) Coconut oil	0.50/lt.
b.2) Kerosene	0.50/lt.
b.3) Lime	0.10/kilo
c.5. Wet Goods:	
a) Meat:	
a.1) Carabeef and beef	0.50/kilo
a.2) Pork	0.20/kilo
a.3) Venison (Binao)	0.20/kilo
a.4) Fowls and the like	0.50/head
b) Marine and sea products:	
For purposes of this section, fish and other marine products are hereby classified as: Special Class – 1 st class, 2 nd class and 3 rd class:	
b.1) 1 st class	0.50/kilo
b.2) 2 nd class	0.35/kilo
b.3) 3 rd class	0.25/kilo
b.4) Other marine products	0.25/kilo

Agricultural product not sold on the day when the corresponding market entrance fee was paid shall be subject to market entrance fee of twenty Five percent (25%) of the original imposition, if still displayed or offered for sale the following day. And thereafter the same shall no longer be subject to market entrance fee until sold.

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

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of markets stalls, booths, tiendas or other space as well as the same occupants when he brings the goods, commodities or merchandise to replenish or augment

their stock shall not be considered as transient vendors and shall be required to pay the market fees herein authorized.

Section 5A.04. Time and Manner of Payment:

- a. For stalls – The fee for the rental of market stalls shall be paid to the Municipal Treasurer of this duly authorized representative within the first twenty (20) days of each month. In case of a new lease, he shall be required to put up a deposit in the amount of P 1,000.00 to guarantee payment of rentals and the cost of repairs chargeable to the account of the lease, provided that any balance therefore shall be returned to the lease upon of the lease.

Section 5A.05. Issuances of Official Receipts and Cash Tickets:

The Municipal Treasurer or his duly authorized representative shall issue an officials receipt as evidence of payment of rentals of fix stalls.

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

Section 5A.06. Surcharge for Late or Non-Payment of Fees:

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

Section 5A.07. Adjudication of Stall:

- a) **Lease period** – The contract of lease for a stall shall be for a period of one (1) year renewable upon its expiration, unless revoked in accordance with the provisions of this occupied.
- b) **Notice of Vacancy** – a notice of vacancy of newly constructed or vacated stalls be made for a period of fifteen (15) days immediately preceding the date fixed for their award to qualified applicant to appraise the public of the fact such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously and on the unoccupied stall and the bulletin board of the market The notice of vacancy shall be written on a cardboard, or any suitable material and shall be in the following form:

Notice is hereby given that Stall No. _____ Building (or pavilion) No. _____
The _____ market is vacant (or will be vacated) on _____,
20 _____. Any person, 21 years of age or more and is not legally
incapacitated therefor on the prescribed form (copies may be obtained
from the Office of the Municipal Treasurer) during office hours and
before 12:00 O'clock noon of _____, 20 _____. In case there
are more than one applicant, the award shall be determined through
drawing of lots or public bidding of the rentals thereof to be conducted
on _____, 20 _____ at 12:00 o'clock noon at the Office
of the Municipal Treasurer by the Market Committee. This shall be found
in the _____ section and is intended for the sale of _____.

Municipal Treasurer

c) Application for Lease:

- 1) The application shall be under oath, shall be submitted to the Office of the Municipal Treasurer by the applicant either in person or through his or her attorney using the prescribed format.
- 2) Upon approval of the application, the applicant shall be required to put up or raise a franchise fee or occupancy fee of P5,000.00 per stall or block which shall be non-refundable. After payment of the occupancy fee, the applicant shall be required to sign the Contract or Lease Agreement with the Municipal Government of Kumalarang, Zamboanga del Sur.
- 3) It shall be the duty of the Municipal Treasurer to keep a register book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt duty of the Treasurer to acknowledge receipt of the application setting forth therein the time and date of the receipt thereof together with the cash bond or deposit, if any.
- 4) The application shall be substantially prepared in the following form:

APPLICATION FOR MARKET STALL LEASE CONTRACT

KNOW ALL MEN BY THESE PRESENTS:

I, _____, of legal age, single/married/widow/separated, Filipino, with residence at _____, hereinafter called the "lessee"; and the Local Government Unit of Kumalarang, Zamboanga del Sur, through the Office of the Municipal Economic Enterprise, represented by its Manager, with office address at the Municipal Hall, Poblacion, Kumalarang, Zamboanga del Sur, hereinafter called as the "lessor";

WITNESSETH

1. That while I am occupying or leasing this stall (or stalls), I shall at all times have my picture and that any helper or helpers conveniently framed and hung conspicuously in this stall;
2. That I shall keep the stall (or stalls) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing or which may hereinafter be promulgated;
3. That I shall pay the corresponding rents for the stall (or stalls) in the manner prescribed by existing ordinances;
4. That I shall deposit an amount equivalent to three (3) months rental of the stalls occupied by me;
5. That the business to be undertaken in the stall shall belong exclusively to me;
6. That in case I engage a helper, I shall faithfully follow and observe the rules and regulations relating to labor laws and all local ordinances;
7. That as a lessee, I shall be given thirty (30) days to immediately display his/her desired goods;
8. That the electrical wirings and installations and power consumption shall be chargeable to the lease or occupant;
9. That the lessee shall be the actual occupant, as such, he/she is not allowed is not allowed to sell or transfer his/her rights or contract to anybody without the knowledge of the lessor;
10. That when the lessee is no longer capable o sustain his/her business or declare bankruptcy, he/she must surrender the lease contract to the LGU;
11. That the lessee/occupant shall not be allowed to sleep, stay inside the market booth during night time or after market hours, nor is he/she is allowed to utilize the stall as bedroom;
12. That the lessee shall not be allowed to cook food inside the market building to avoid fire;
13. That there shall be no extension or revision on the market stall to be undertaken by the lease;
14. That the payment of market stall rentals should be five (5) days before the end of the month, or daily for those who opted for a daily payment;

Kumalarang, Zamboanga del Sur

15. That the leasee shall pay the lessor a monthly rental fee as specified in this ordinance payable every 10th day of the month, and the lease hereby binds himself to pay any increase on the monthly rental fee in the succeeding period of years in the amount prescribed in this Ordinance;
16. That there shall be no show rack/display counter permanently attached to the wall. The construction of the show rack/display counter shall be charged to the lease;
17. The show rack/display counter inside the market stall shall be automatically forfeited for violation of any provision of this contract, the same shall be a ground for the closure and retrieval of the stall in favor of the LGU;
18. That the term of this lease contract shall be renewable every one (1) year;
19. That failure to pay the obligations of the lease for a period of three (3) months, the lease contract is automatically cancelled and shall effect the revocation without prior notice
20. That the lease shall pay the franchise fee designated by the LGU depending on the type of stall occupied;
21. That the market hours shall start at 5:00 o'clock in the morning until 9:00 o'clock in the evening, except for the carenderia section which can extend until 10:00 o'clock in the evening;
22. That failure on the part of the lease to comply with the above stated terms and conditions shall sufficient ground for the LGU to cancel or terminate the contract;

IN WITNESS WHEREOF, the herein parties affix their signatures and those of the instrument witness, this _____ day of _____, 20____ at the Municipal Hall, Poblacion, Kumalarang, Zamboanga del Sur, Philippines.

(Leasee)
CTC No. _____
Issued on _____
At _____

LOCAL GOVERNMENT UNIT-KUMALARANG
(Leasor)

Represented by:

Municipal Mayor

SIGNED IN THE PRESENCE OF:

Municipal Treasurer

MPDC

ACKNOWLEDGEMENT

Republic of the Philippines)
Province of Zamboanga del Sur) S.S.
Municipality of Kumalarang)

BEFORE ME, this _____ day of _____, 20____ at Kumalarang, Zamboanga del Sur personally appeared the herein parties with their Community Tax Certificate (CTC) indicated below their names, all known to me and to me known to be the same persons who executed the foregoing instrument, and they acknowledged to me that the same is their own free act and deed.

This instrument consisting of _____ pages including this page where this acknowledgement is written, refers to the Market Stall Lease Contract executed by _____ and the Local Government Unit, represented by _____, MEEQ Manager, has been signed by the parties and their instrumental witnesses on each and every page hereof and signed by my notarial seal.

WITNESS MY HAND AND SEAL.

Doc. No. _____
Page No. _____
Book No. _____
Series of _____
(Notary Public)

4.) Applicants who are Filipino citizens shall have preference in the lease of public market stalls. If on the last day set for filing applications there is no application from a Filipino citizen, the

posting of the Notice of Vacancy prescribed above shall be repeated for another (10) days period. If after the expiration of the period there is still no Filipino applicant, the stall affected may be leased to any alien applicant, the adjudication of the stall shall be made through drawing of lots public bidding of the rental thereof to be conducted by the Market Committee.

In case there is only one Filipino applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants, for the same stall, adjudication of the stall shall be made through drawing of lots or public bidding of the rental thereof to be conducted by the market committee on the date or hour specified in the notice. The result of the drawing of lots or public bidding shall be reported immediately by the committee to the Municipal Treasurer concerned for appropriate action.

5.) The successful applicant shall furnish the Municipal Treasurer (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Treasurer to the affix one (1) copy of the picture to the application and the other copy of the record card kept for the purpose.

6.) Appeals – Any applicant who is not satisfied with the adjudication made by the Municipal Treasurer or the market Committee of the stall applied for, may file an appeal with the secretary of finance, through the Municipal Mayor who may submit such appeal with his comments and recommendation as he may desire to make on the matter. The decision of the Secretary of finance in such cases shall be final.

Section 5A.08. Miscellaneous Provisions on Stalls:

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

Section 5A.09. Responsibilities for Market Administrator. The Municipal Treasurer shall exercise direct and immediate supervision and control over the municipal public market and personnel thereof, including those duties concerning the maintenance and upkeep of the market premises, in accordance with existing ordinance and other pertinent rules and regulations.

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

Section 5A.11. Rules and Regulations.

- a) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat, is hereby prohibited.
- b) Any person shall not utilize the public market or any part thereof residential purposes.
- c) It shall be unlawful for any person to paddle, hock, sell or offer for sale, or expose for sale, any article in the passageway (pasilyo) used by purchasers in the market premises,
- d) It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his/her duties; nor shall parents allow their children to play in or around their stalls or in the market premises.
- e) No merchandise or article shall be sold, offered for sale or exposed for sale on the public market unless the same was legally acquired by the vendor or shall holder and that taxes of any kind due thereon has been paid.
- f) It shall be unlawful for any lease to remove, construct or install electrical wiring or water connection, or alter the structure of the stall without prior permit from the market administrator and approved by the Municipal Treasurer.
- g) This Municipality shall not be responsible to the occupant of the stalls for any loss or damages caused by fire, theft, robbery, "force majeure" or any other cause, all articles or merchandise left in the public market during closure time shall be at the risk of the stallholder or owner thereof.
- h) All articles abandoned in the public market building in violation of any provisions of this Article or any rules on the management of the market, shall be deemed nuisance. It shall be the duty of the Market Administrator or his subordinates to take custody thereof. In case the articles are claimed within twenty four (24) hours thereafter, they shall be returned to their original owner upon payment of the actual expenses incurred in their safekeeping unless they have so deteriorated as to constitute a menace to the public. Health. In which case, they shall dispose of in the manner directed by the prosecution of the guilty party or merely warn him against future violation. In case where the articles have not deteriorated and are not claimed within the time herein fixed said articles shall be sold at the public auction and the proceeds thereof shall be disposed in accordance with law

Section 5A.12. Applicability Clause. Existing laws, ordinances, rules and regulations pertaining to be public market and its premises are hereby adopted as part of this Article.

Section 5A.13. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than one (1) month but not to exceed six (6) months, or both, at the discretion of the Court.

ARTICLE B. SLAUGHTER AND CORRAL FEE

Section 5B.01. Imposition of fees.

- a) Permit Fee to Slaughter – Before any animal is slaughtered for public or home consumption, a permit therefor shall be secured from the Municipal Health Officer concerned or his duly authorized representative who shall determine whether the animal or fowl is fit for human consumption, through the Municipal Treasurer, upon payment of corresponding fees as follows:

Type of Animal	Rate of Permit Fee	
	For Public Consumption	For Home Consumption
1) Large cattle per head	P120.00	P25.00
2) Hogs per head	60.00	12.00
3) Goats per head	50.00	6.00
4) Sheep per head	20.00	6.00
5) Others per head	20.00	6.00

- b) Slaughter and Corral Fee – The Fees shall be paid to cover the cost of services in the slaughter of animals at the Municipal Slaughter house in accordance with the following rates:

Type of Animal	Rate of Slaughter Fee	
	For Public Consumption	For Home Consumption
1) Large cattle	P 1.00/kilo	P 0.25/kilo
2) Hogs	0.50/kilo	0.25/kilo
3) Goats	0.40/kilo	0.15/kilo
4) Sheep	0.10/kilo	0.05/kilo
5) Others	0.10/kilo	0.05/kilo
Corral Fee per head, per day of fraction thereof:		
1) Large Cattle	12.00	
2) Hogs	3.00	
3) Goats	3.00	
4) Sheep	3.00	
5) Others	3.00	

Section 5B.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Health Office.

Section 5B.03. Time of Payment.

- Permit Fee – This fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter from the Municipal Health Officer.
- Slaughter Fee – This fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal shall be removed from the public slaughter house or before the slaughtering of the animal if it takes place elsewhere outside the public slaughter house.
- Corral Fee – This fee shall be paid to the Municipal Treasurer before the animal is kept in the municipal corral or any place designated for such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the animal is released from the corral.

Section 5B.04. Administrative Provisions.

- The slaughter of any kind of animal intended for sale shall be done in the municipal slaughter house designated by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere except large cattle which shall be slaughtered only in the public slaughter house. The animal slaughtered for home consumption shall not be sold or offered for sale.
- Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer shall require for branded cattle the production of the certificate of ownership if the owner is the applicant hereof, or the original certificate of transfer and certificate of ownership showing the title in the name of the person applying for the permit, if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate of transfer made shall be issued and the corresponding fee be collected therefor. For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence, as well as satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For the 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.
- Before the animal is slaughtered for public consumption, a permit thereafter shall be secured from the Municipal Health Officer 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 Health Officer, 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.
- The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

Section 5B.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed one (1) month, or both, at the discretion of the Court.

ARTICLE C. FISHERY RENTALS OR FEES

Section 5C.01. Definition. When used in this Article, the following should mean:

Municipal waters – For the purpose of this Article, the words “municipal waters” include not only streams, lakes and tidal waters included within the Municipality, not being the subject of private ownership and not comprised within national parks, public forests, timberlands, forest reserves, or fishery reserves, but also marine waters, included between lines drawn perpendicularly to the general coastline from points where the boundary lines of the Municipality touched the area at low tide and a third line parallel with the general coastline and three (3) nautical miles from such coastline. Where the municipalities are such situated on the opposite shores that the third line shall be a line equi-distant from the opposite shores of the respective municipality.

Section 5C.02. License, Permit and Fishery Grant. It shall be unlawful for any person, cooperative, partnership, association to take or catch fish or other aquatic products by means of nets, traps, or other fishing gears in the Municipal Waters of this Municipality, unless provided with the necessary license or permit issued for the purpose by the Municipal Treasurer. It shall be likewise illegal for any person, cooperative, partnership, association or corporation to operate fish corals or other culture beds, or take or catch “bangus” fry or fry of other species for propagation within the jurisdiction of this Municipality without first securing a municipal grant therefor conferred as provided by law and this Ordinance.

Section 5C.03. Person Eligible for Fishing and/or Fishery Privileges. The following are, under this Ordinance, eligible for fishing and/or fishery privileges:

- a) Citizens of the Philippines
- b) Cooperatives, partnership, association or corporation duly registered or incorporated under the laws of the Philippines and at least sixty per centum (60%) of whose capital stock belong wholly to citizens of the Philippines.

It shall be unlawful for persons, cooperatives, partnerships, association or corporations not qualified by the law and his Ordinance for the effect to engage personally or through other person, in fishing or catching or collecting aquatic products in the municipal waters within the jurisdiction of this Municipality.

Section 5C.04. Division and Classification of Municipal Waters. The Municipal Waters within the jurisdiction of this Municipality shall be divided and classified as follows:

Classification of Municipal Waters	Minimum Annual Rental
A. For the Erection of Fish Corals:	
Lot No. 2-A from point 15 to point 16	P 750.00
Lot No. 2-B from point 13 to point 14	3,000.00
Lot No. 2-C from point 10 to point 11	7,500.00
Lot No. 2-D from point 8 to point 9	7,500.00
Lot No. 2-E from point 6 to point 7	7,500.00
Lot No. 2-F from point 4 to point 5	7,500.00
B. For the Catching of Bangus Fry or “Kawag-kawag”:	
Zone 3 from point 19 to point 25	15,000.00
Zone 2 from point 4 to point 18	12,000.00
Zone 1 from point 1 to point 3	Government Service

The aforementioned lots and zones are indicated or shown respectively in the Comprehensive Land Use Plan (CLUP) and Zoning Ordinance prepared for the Municipality.

Section 5C.05. Government “Bangus” Fry Reservation. In the zoning and classification of the municipal waters for purposes of awarding through public bidding, areas of the construction or operation of fish corals or the gathering of fry, this Municipality hereby set aside not more than one-fifth (1/5) of the area marked for the gathering of Fry Zone 3 within its municipal waters under Section 4 (B) of this basic fishery ordinance as designated by the Bureau of Fisheries and Aquatic Resources (BFAR), as government “bangus” fry reservation.

Section 5C.06. Exclusive Fishery Privileges. Operating Fish Corals and the catching of bangus fry or fry of other species for propagation shall be considered as exclusive fishery privileges which shall be granted always to the highest bidder in public bidding held according to the provisions of this Ordinance.

The Sangguniang Bayan may grant to the highest qualified bidder exclusive privilege the of constructing and operating fish corals, or gathering bangus fry or fry of other species in the municipal waters for a period of not exceeding five (5) years: Provided, that these grants exclusive fishery privilege shall be under such conditions as shall be prescribed by the Secretary of Agriculture.

Section 5C.07. Issuance of Individual License in case no Bidders opt to Lease Fishing Zones. If, after two notices for the grant of exclusive fishery rights through public auction no interested bidders opt to lease any fishing zone within the municipal waters, the Sangguniang Bayan is authorized to grant the privilege of erecting fish corals, and catching bangus fry or "kawag- kawag" within the definite areas or portion of the municipal waters to individuals, upon payment of the license fees therefor at the rates not exceeding those fixed hereunder:

Type of License	Rate of Fee
1) Fish corals erected in the sea:	
a) Less than 3 meters deep	P 60.00
b) 3 meters deep or more but less than 5 meters deep	120.00
c) 5 meters deep or more but less than 8 meters deep	240.00
d) 8 meters deep or more but less than 10 meters deep	432.00
e) 10 meters deep or more but less than 15 meters deep	960.00
f) 15 meters deep or over	1,200.00
2) Catching "Bangus" Fry or Kawag – Kawag":	
a) Less than 1,000 square meters	600.00
b) 1,000 sq. m. or more but less than 2,000 sq. m.	960.00
c) 2,000 sq. m. or more but less than 4,000 sq. m.	1,800.00
d) 4,000 sq. m. or more but less than 6, 000 sq. m.	2,640.00
e) 6,000 sq. m. or more but less than 8,000 sq. m.	3,600.00
f) 8,000 sq. m. or over	4,800.00
3) Fish Corals on Inland Fresh Waters:	
a) With an area of less than 500 sq. m.	120.00
b) With an area of 500 sq. m. or more but less than 1,000 sq. m.	240.00
c) With an area of 1,000 sq. m. or more but less than 5,000 sq. m.	360.00
d) With an area of 5,000 sq. m. or more but less than 10,000. sq. m.	600.00

Section 5C.08. Application of Exclusive Fishing Privileges. Application for any exclusive fishery privileges mentioned in the preceding section shall be made on officials form duly approved by the Sangguniang Bayan.

Section 5C.09. To whom to submit Applications. Applications shall be forwarded to the Municipal Secretary who shall submit the same to the Municipal Mayor. Upon receipt of the application for the Municipal Mayor shall satisfy himself that he license applied for will not prejudice public interest and that the portion or area for which an application for lease has been presented is not covered by any existing lease.

Section 5C.10. Committee on Auction. The Committee on Auction is hereby created to be composed of the Municipal Treasurer as Chairman and two (2) members of the Sangguniang Bayan as members.

Section 5C.11. Publication of Notice. The committee on Auction shall advertise notice for sealed bids for exclusive fishery privileges in areas or zones of the municipal waters available for erecting fish corals, or taking or catching bangus fry or fry of any other species for propagation by posting said notice in newspapers published in the locality if any, for a period of not less than fifteen (15) days.

Section 5C.12. Time and Place of Auction. The Sangguniang Bayan shall in a resolution provide for a notice for sealed bids for exclusive fishery privilege granted under Section 21 (B) of Presidential Decree No. 231, as amended (Local Tax code) and Section 29 of Presidential

Decree No. 704, specifying the time and place of auction, the amount to be deposited before an individual or entity is entitled to participate and the procedure to be followed by the committee on auction before any exclusive privilege is granted and the bond as guarantee of good faith and for satisfactory compliance with the terms of the lease grant.

The bond shall be in cash, in real estate situated within the Philippines or by surely company authorized for that purpose in the amount not less than two (2) years rental.

Section 5C.13. Municipal Concessions and Lease Concerning Fisheries. No lease or concession granted by the Sangguniang Bayan under authority of an ordinance approved pursuant to Section 4 of Presidential Decree No. 704 concerning fishing or fishing or fisheries in the streams, lakes, rivers, inland and / or municipal waters, shall be valid and enforceable unless the Secretary of Agriculture, upon recommendation of the Director of Fisheries and Aquatic Resources, approves the same.

Section 5C.14. License Permit. The privilege of taking or catching fish in the municipal waters of this Municipality wit nests, traps or other fishing gears with or without using therefor fishing or vessels with three (3) tons gross or less, shall be granted under ordinary license permit issued by the Municipal Treasurer to any person, cooperative, partnership, association or corporation qualified under Section 4 of this Ordinance upon payment of the corresponding license permit required therefor in the following:

GENERAL SCHEDULE OF LICENSE FEE

Item No.	Kind of fishing gear (such as traps License fee per year or other fishing gears) (Vernacular in Bicol, Cebu, Palawan)	Reasonable License Fee of not more than P50.00
1.	Fisherman Using Nets:	
a.	Bacuerna	P 30.00
b.	Pangki	35.00
c.	Pahubas	35.00
d.	Largarita	35.00
e.	Sarap	25.00
f.	Panapao	25.00
2.	Fishermen Using Traps:	
a.	Anaag	13.00
b.	Amtol	13.00
c.	Bobo big (pangal)	13.00
d.	Bobo small	9.00
e.	Dumpal	17.00
f.	Lulong	13.00
g.	Pasgong	13.00
3.	Fisherman Using Hook and Line:	
a.	Without light	10.00
b.	With torch light	13.00
c.	With petromax used	17.00
4.	Fisherman Using Other Fishing Gears:	
a.	Bahan	25.00
b.	Baling	25.00
c.	Panti	15.00
d.	Bitana	20.00
e.	Bacatot Padarao	25.00
f.	Sahid	10.00
g.	Laya	10.00
h.	Anud	10.00
i.	Sagiwsiw	11.00
j.	Patuayan	25.00
k.	Lukayan	25.00
l.	Lukob	17.00

Provided, that that no other fee shall be collected from fishermen duly licensed by other municipalities unless the license fee paid by them in that municipality are less than those prescribed above in which case the difference between the two annual fees may be collected; Provided, further that fishing boats of more than three (3) tons gross and fishermen licensed by the National government shall not be subject to the requirements of the Ordinance especially the payment of Municipal License Tax, fee or charge; Provided, furthermore, that the residents of the Municipality who have not been granted license for commercial fishing shall be allowed to fish in this municipal water for their home consumption, Provided, finally that it shall be beyond the power of the Sangguniang Bayan to impose a license for the privileges as gathering marine mollusca or the sell thereof. For pearling boats and pearl divers, as for prospecting, collecting or gathering sponges or other aquatic products, or for the culture of the fishery aquatic products: provided, lastly, that they shall not fish within the two hundred (200) meters from any fish coral operated under exclusive privilege granted by the Municipality in accordance, with the Ordinance, License permits issued under this Section shall be valid for the year in which they are licensed.

Section 5C.15. Restriction on Baby Trawls Using Fishing Boats of Three (3) Tons Gross or Less. Baby trawls using fishing boats with three (3) gross tons or less are not allowed to operate within the three (3) kilometers limit from the shore line this Municipality.

Section 5C.16. Reports of Fish Caught. Any individual or entity who has obtained a fishery grant or license to take or catch fish in the municipal waters of this Municipality shall submit to the Municipal Treasurer of the municipality wherein he is fishing within the first ten (10) days of this each month, a monthly report on triplicate copies, showing the kind, quality and value, if sold, of fish caught during the month, Provided, that the Sangguniang Bayan shall furnish the Bureau of fisheries and Aquatic Resources, for statistic purposes, on forms which shall be furnished by the Bureau, Such information and the date on fishery matters as are reflected in such forms.

Section 5C.17. Restriction. License and permits or contracts executed under this ordinance shall contain provisions to the effect that:

- a) No fish corals or "baklad" shall be constructed within two hundred (200) meters on another fish coral in the marine fisheries or one hundred (100) meters in fresh water fisheries. Unless this belongs to the same license/ grantee but in no case shall this distance be less than sixty (60) meters apart, except in waters less than two (2) meters deep at low tide or unless previously approved by the Secretary of Agriculture.
- b) Fish corals shall be entirely opened during closed season period or periods authorized by the Honorable Secretary of Agriculture, for the free passage of fishes to enable a considerable number to reach spawning grounds.
- c) Nothing in the license shall be construed as permitting the lease or licensee, grantee or permittee to undertake any construction which will abstract the free navigation in any streams or lakes flowing through or adjoining the fish coral or impede the flow and ebb of the tide to and from the sea wherein the lease or licensee, grantee or permittee is a granted a fishery privilege.
- d) The licensee agree unconditionally to comply with all the laws, decrees, order, rules and regulations governing fishing now, or which may hereafter be enforced.
- e) The licensee assumes responsibility for any and all the cost of his agents and employees of the contractors connected with his fishing operations.
- f) Failure to pay any fee or file a bond when due so prescribed in the permit, license, contract or regulations shall be sufficient reason for cancellation of the license permit or contract.

Section 15C.18. Additional Conditions in the Contract of Lease. The contract of lease to be executed by and between the municipality and the highest winning bidder on the grant of the exclusive fishery privileges under this Ordinance shall contain the following additional terms and conditions pursuant to Presidential Decree No. 1505:

- a) That when the national interest so requires, the President of the Philippines may review, amend, nullify, revise, rescind or revoked any such contract, concession, license permit, lease on similar privileges on any condition or provision thereon;

- b) That upon the recommendation of the government agency or instrumentality concerned with the administration of any such contract, concession, license permit lease or similar privilege for violation of any of the conditions or provisions therein or of any condition prescribed in duly issued rules and regulations of the administering government agency or instrumentality.

Section 5D.19. Penalty. Any individual or entity found violating any of the provisions of this Ordinance shall be punished for each offence by a fine of not less than Five Hundred (P500.00) Pesos but not exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceed thirty (30) days, or both, at the discretion of the Court.

ARTICLE D. RENTAL OF CEMETERY LOT

Section 5D.01. Imposition of Fee. There shall be collected the following rental fee for at least five (5) years:

Type of Cemetery Lot	Rate of Fee
a. For each burial lot consisting of two (2) square meters measurement or fraction thereof (bare ground):	
1) First 2 years	P 100.00
2) For every year thereafter	25.00
b. Perpetual structure:	
c.1. Absolute sale of lot measuring 2 m. x 2 m. but not more than 2 lots per applicant	7,000.00

Section 5D.02. Time of Payment. The fee shall be paid the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid annually within twenty (20) days before the anniversary date of the initial payment made.

Section 5D.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and the in the same manner as the fee due.

Section 5D.04. Interest for Late Payment. In addition to the surcharge imposed herein, there shall be imposed an interest of fourteen percent (14%) per annum upon the unpaid amount from the due date until the fee is duly paid.

Where an extension of time for payment of the fees 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 5D.05. Administrative Provisions:

- a) **Permit to construct.** Any construction of whatever kind or nature in the public cemetery, whether for temporary or perpetual used shall only be allowed after the approval by permit issued by the Municipal Mayor and signing of contract or lease agreement, upon presenting of the recommendation of the Municipal Health Officer.
- b) **Renewal of Lease.** In case a lease intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiration date of lease, and shall pay the corresponding rental fees thereafter.
It shall also be the duty of the Municipal Treasurer to prepare and submit to the Barangay Captain a list of the lease that are no expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the leasee of the expiration of his lease two weeks prior to the expiration date of the lease.
- c) **Registration.** The Municipal Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

- d) **Termination of Contract/Lease.** In case the fees and charges required herein are not paid within a period of three (3) years, the contract or lease agreement is deemed terminated. Thereafter, the remains buried therein shall be excavated and transferred to the designated portion of the cemetery for proper storage.

ARTICLE E. CHARGES FOR USED OF WATER WORKS SYSTEM

Section 5E.01. Imposition of Fees. The Following fees shall be collected for the water services rendered by the municipal water works system, as follows:

Type of Waterworks	Rate of Fee
a) For metered services:	
1) Municipal charge for those consuming not more than five (5) cu. m. per month:	
(a) Residential service	P60.00/mo.
(b) Commercial service	90.00/mo.
(c) Industrial service	120.00/mo.
2) For every cubic meter in excess of five (5) cubic meter per month:	
(a) Residential service	6.00
(b) Commercial service	9.00
(c) Industrial service	12.00
b) For unmetered services:	
1) Flat rate consisting of one (1) faucet only per month:	
(a) Commercial service	240.00
(b) Industrial service	240.00
(c) Residential service	72.00
2) For each additional faucet fixture per month:	
(a) Commercial & Industrial service	60.00
(b) Residential service	12.00
c) Application fee for water connection with the water system:	
1) Guarantee/ deposit for every application	120.00
d) Installation fees for the first twenty linear feet of pipe:	
1) Earth and gravel excavation	300.00
2) Asphalt road	420.00
3) Cemented road	720.00
4) For every additional pipe of twenty (20) linear feet or fraction thereof will be charged 4% of the above rate	
e) Reinstallation fee per twenty (20) feet long pipe or fraction thereof	60.00
f) Tapping fee:	
1) For ½" diameter	36.00
2) For ¾" diameter	60.00
3) For 1" diameter	84.00
g) Plumbing services:	
1) Licking faucets	12.00/faucet
2) Repair of pipeline	48.00/hour
3) Repair of water meter	60.00/meter
4) Other repairs	24.00/hour

Section 5E. 02. Time of Payment. The water rental is due and payable to the Office of the Municipal Treasurer within the first five (5) days of the following month of water consumption. Any consumer who fails to the monthly rental shall be given a grace period of thirty (30) days after which shall be liable to the surcharge mentioned in the next Section.

Section 5E. 03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the consumer to a surcharge of twenty five (25%) percent of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5E.04. Administrative Provisions.

- a) A written application/contract filed with the Office of the Municipal Treasurer shall be required for any of the aforementioned services.
- b) A cash deposit of fifty (P50.00) Pesos shall be required of every consumer/applicant before the initial service is rendered. It shall answer for any unpaid fee and dependable water rental fees rendered in accordance with foregoing rates which shall automatically be charged be charged against the cash deposit of the application after failure to pay the monthly rental fee within thirty (30) days of the succeeding month.
The cash deposit shall be refundable by the Municipal Treasurer if the customer desires to withdraw the services of the system and all the water bills shall have been fully paid.
- c) For billing purposes, a water meter shall be read one month after its connection an every month thereafter. The meter shall be sealed and the seal shall be broken only when the meter is to be inspected, tested or adjusted by the system. It shall be tested at any reasonable time by duly authorized representative / inspector of the system or upon the request of the consumer and to be witnessed by him if he desires to do so. If the testing of the water meter is defective, corresponding adjustments shall be made and none shall be charged to the consumer. If no defect is found in the meter, then the consumer shall pay to the system twenty five (P25.00) pesos for every 5/8" and 3/4" of water and fifty (P50.00) pesos for every water meter bigger than the above.
- d) For re-opening of service upon request of the consumer after it has been closed for delinquency, fifty (P50.00) Pesos shall be charged if the service is closed at the metering point. If it is closed at the water main or main pipe, the cost of the street repair shall be paid by the customer.
- e) Service connection for domestic or residential use shall not use pipe bigger than one-half inch (1/2") in diameter.
- f) Service connection using pipe bigger than one-half inch (1/2") in diameter may be allowed for commercial and /or industrial use only, provided that the applicant thereof shall satisfactorily justify in his application the need of bigger size which shall in all cases be subject to be approval of the Mayor or Manager.
- g) Every multi-door apartment shall be separate water service connection and separate water meter for every occupant or lease therein.
- h) In cases where the Municipal Government cannot meet the needed supply of water meter, the applicant for service connection shall furnish himself with a new water meter of recognized or reputable brand which shall be submitted to and sealed by the Municipal Treasurer or his duly authorized representative and the installation thereof shall be effective only the corresponding inspection fee shall have been paid to the Municipal Treasurer.

Section 5E.05. Penalty. Any violation of the provisions of the Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not to exceed One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not exceeding one (1) month, or both, at the discretion of the court.

ARTICLE F. CHARGE FOR PARKING

Section 5F.01.Imposition of Fees. There shall be collected fees for the use of the municipal owned parking area (s) at the vicinity of the Kumalarang Public Market in accordance with the following schedule:

Type of Vehicle	Rate of Fee
a. Passenger buses or cargo trucks	P 20.00 per parking or fraction thereof
b. Mini-buses, jeepneys or vans	10.00 per parking or fraction thereof
c. Cars and jeeps	10.00 per parking or fraction thereof
d. Pedicabs or sikad-sikad	2.0 per day or fraction thereof
e. Tricycles or Motorcabs	500.00per day or fraction thereof
f. Commercial or delivery panels	20.00 per day or fraction thereof

Section 5F.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative upon parking thereon.

Section 5F.03. Surcharge for Late Payment. Failure to fees prescribed in this Article within the time required shall subject the taxpayer or the vehicle owner to a surcharge of twenty five percent (25%) of the original amount due, such surcharge to be paid at the same time and in the same manner as to the tax or fee due.

Section 5F.04. Penalty. Any violation of the provisions of the Article shall be punished by a fine of not less Five Hundred (P500.00) Pesos but not to exceed one thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but not to exceed one (1) month, or both, at the discretion of the court.

ARTICLE G. CHARGES FOR THE USE OF THE MUNICIPAL ROAD OR STREETS LEADING TO THE WHARF AND THE PREMISES ALONG THE WHARF FOR THE SHELTER AND HARBOR OF GOODS, COMMODITIES AND EQUIPMENTS.

Section 5G.01. Imposition of Fee. There shall be collected service fee for its use of the municipal road or streets leading to the wharf and to any point along the shorelines within the jurisdiction of the Municipality and for police surveillance on all goods and all equipment harboured or sheltered in the premises of the wharf and others within the jurisdiction of this Municipality in the following schedule:

Type of Goods of Commodities	Rate of Fee Per Unit Per Day
a. Vehicle Equipment:	
1) Automobile per unit	P 12.00
2) Ford fiero/jeepney	12.00
3) Trucks	12.00
4) Passenger bus	12.00
5) Delivery panel (big)	12.00
6) Delivery panel (small)	6.00
7) Delivery truck	24.00
8) Heavy equipments, such as bulldozers, payloaders, graders, etc.	36.00
9) Others motor vehicles	12.00
10) Bicycle	3.60
11) Bicycle with side car (pedicab)	6.00
12) Motorcycle (single)	6.00
13) Motorcycle with side car	12.00
14) Home appliances	6.00
15) Sewing machine	6.00
b. Bamboo Craft, other goods, construction materials/ products:	
1) Bamboo craft	24.00
2) Bangus per kilo	0.35
3) Beer, Coke, Pepsi and the like, per case	0.25
4) Cassava flour per sack	0.25
5) Cassava chips or binangkol per sack	0.25
6) Cement per bag	0.25
7) Charcoal per sack	0.10
8) Copra per sack	0.30
9) Corn bran per sack	0.25
10) Crude oil per container	0.25
11) Dried Fish per kilo	0.15
12) Edible oil per container	0.25
13) Electric post	0.20
14) Empty bottles per case	0.05
15) Empty bottles per sack	0.20
16) Fertilizer, feeds per sack	0.50
17) Fowls per head	0.20
18) Gasoline per container	0.50
19) Fresh fish per kilo	0.20

20) G.I. pipes ½" in size and above	0.20
21) G.I. sheet and the like per sheet	0.25
22) Goats and sheep per head	1.00
23) Hogs per head	3.00
24) Kerosene per container	0.25
25) Large cattle per head	5.00
26) Live fish per kilo	0.25
27) Lumber per board feet	0.50
28) Mat per dozen:	
(a) Baliw/buri	0.50
(b) Plastic	1.00
(c) Tikug/ romblon	0.50
29) Nails per case	0.25
30) Native raw materials, such as midribs, buri, nito, etc./ bundle	1.00
31) Nipa shingles every 100 pieces	0.50
32) Nylon fishing nets per bundle/carton	2.25
33) Nylon thread per bundle	0.60
34) Other commodities per case/ carton	0.30
35) Other native products per bundle	0.50
36) Plastic products per case/carton	0.50
37) Palay and corn grains per sack	0.25
38) Paper products per case bundle	0.30
39) Plastic raw materials per bundle	1.00
40) Plywood, lawanit and the like per sheet	0.25
41) Rice and corn grits per sack	0.50
42) Root crops per sack	0.25
43) Salted fish per 1 to 100 cans	0.30
44) Salted fish per 100 cans and above	0.20
45) Spices per box	0.25
46) Steel and metal products per case	0.50
47) Sugar per sack	0.50
48) Vegetables per box/big basket/bukag	0.25
49) Wine and the like per case/carton	0.25

Section 5G.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative before loading and unloading.

Section 5G.03. Administrative Provisions. All goods, products, commodities and equipments sheltered or harbored in the wharf premises should be removed by its owner or owners or their representatives within twelve (12) hours from the time of its delivery or unloading. Goods, Products, commodities and equipments not removed within the period prescribed herein shall be charged additional storage fee equivalent to fifty (50%) percent of the wharfage or service charge originally imposed.

Section 5G.04. The wharf- finger or any employee designated as such by the Municipal Treasurer shall keep a complete record of goods, products, commodities and equipments sheltered and/or harbored in the wharf premises and the release hereof.

Section 5G.05 Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not exceeding One Thousand (P1,000.00) Pesos, or imprisonment of not less than fifteen (15) days but to exceed one (1) month, or both, at the discretion of the court.

CHAPTER VI. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUE

Section 6A.01. Collection. The collection of Municipal taxes, fees, charges, surcharges, interest and penalties accruing to this Municipality, shall be the responsibility of the Municipality Treasurer or his deputies, but in no case shall be delegated to any other person.

Unless otherwise specifically provided in this code, or under existing laws and decrees, the Municipal Treasurer is authorized, subject to the approval of the Mayor, promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein imposed.

Section 6A.02. Issuance of Receipts. It shall be duty of the Municipal Treasurer or his authorized representative to issue the necessary receipts to the person paying the tax, fee or charges.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purposed, the number of the corresponding local tax ordinance.

Section 6A.03. Examination of Books of Accounts. For effective enforcing and collection of the taxes, fees and charges provided in this Code, the Municipal Treasurer shall secure written authority from the Provincial Treasurer to examine the books of accounts and other pertinent records of any person doing business within the jurisdictional limits of this Municipality, to verify, assess and collect the true and correct amount due from the taxpayers concerned. Such examination shall be made during regular business hours not often than once every year for each business establishment. Any examination conducted pursuant to the provisions of this section shall be certified to by the official and such certification shall be made of record in the books of accounts of the taxpayer concerned.

Section 6A.04. Accounting of Collection. Unless otherwise provided in this code and other existing laws ordinances, all moneys collected by virtue of this code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of this Municipality.

Section 6A.05. Accrual to the General Fund of fines, Costs and Forfeitures. Unless otherwise provided by the law or Ordinance, fines, costs, forfeiture and other pecuniary liabilities imposed by the Municipal Court for the violation of any municipal ordinances, shall accrue to the General fund of the Municipality.

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 6B.01. Extent of Municipal Government's Lien. Taxes and other revenue's provided in this Code due to this Municipality, shall constitute a lien in its favor, enforceable by proper legal actions, superior to all liens or charges in favor of private parties, only upon any property which may be subject to the charge but also all properties used in the exercise of the occupation, business or privileges with respect to which the charge is imposed and upon all property rights therein.

Section 6B.02. Application of Civil Remedies. Unless otherwise specifically provided in the collection of delinquent taxes and other impositions shall be by distraint of personal property and by legal action. Either of these remedies or both, simultaneously, may be pursued at the discretion of the Municipal Treasurer or proper authority.

Section 6B.03. Distraint of Personal Property.

- a. Seizure – Upon failure of the person owing any local tax or other impositions to pay the same at the time record, the Municipal Treasurer or his deputy may upon written notice, seize or confiscate any personal property subject to the tax lien in sufficient quantity to satisfy the tax incase, the Municipal Treasurer or his deputy shall issue an duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax and penalty due. This

shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of Section 69 of PD No.464, otherwise known as the Real Property Tax Code. Distrainted personal property shall be sold at public action in the manner provided herein.

- b. Accounting of Distrainted Goods. The officer executing distraint property shall make or cause to be made an account of the good or effects distrainted, a copy of which shall be left either with the owner or person from which possession of goods or effects were taken or at the dwelling or place of business of that person and which someone of suitable age and discretion of which it shall be added a statement of the sum demanded and notices of the time and place of sale.
- c. Publication – Officer executing the distraint shall forthwith cause a notification to be exhibited in not less than two (2) public places specifying the time and place of sale of 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 of posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- d. Release of distraint upon payment prior to sale if at any time prior to the communication of the sale, all proper charges are paid to the officer conducting the sale, the goods or effects distrainted shall be restored to the owner.
- e. Procedure of Sale – At the time and place fixed notice, the officer shall sell the goods or effects so distrainted, at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
- f. Should the property distrainted to be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to be Municipality for the amount of assessment and made thereon by the Committee on Appraisal and to the extent of the named amount, the tax delinquencies shall be cancelled.
- g. Disposition of proceeds – The proceeds of the sale shall be applied to satisfy the tax, together with the endorsement thereto incident to delinquency and the expenses of the distraint and sell. Any residue over the above what is required to pay the entire claims shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and preservation and the sale shall embrace only actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the service of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due including all the expenses is collected.

ARTICLE C. GENERAL PENAL PROVISIONS

Section 6C.01. Penalty. Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not exceeding One Thousand (P1,000.00) Pesos or imprisonment of not more than six (6) months, or both, at the discretion of the Court.

Payment of fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charges imposed under this Code.

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

CHAPTER VII. FINAL PROVISIONS

Section 7A.01. Separability Clause. If for any reason, any provisions, section or part of this Code is declared not valid by a court of a competent jurisdiction, suspended or revoked by the Secretary of Finance, such judgment shall not affect or impair the remaining provisions, sections or parts which shall continue to be in full force and effect.

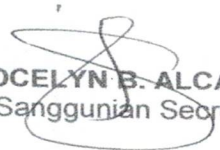
Section 7A.02. Applicability Clause. All other matters relating to the imposition of this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 7A.03. Repealing Clause. All ordinances, rules and regulations or parts hereof in conflict with or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

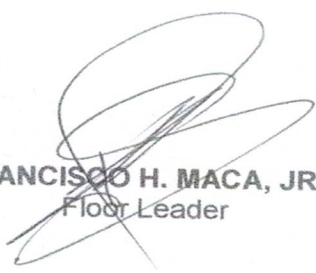
Section 7A.04. Effectivity. This code shall take effect on fifteen (15) days after its publication in a local newspaper of general circulation.

ENACTED AND APPROVED by the 8TH Sangguniang Bayan of Kumalarang, Zamboanga Del Sur on December 2, 2013 during its 21st Regular Session.

CERTIFIED CORRECT:


JOCELYN B. ALCARIA
Sanggunian Secretary

VERIFIED:


FRANCISCO H. MACA, JR.
Floor Leader

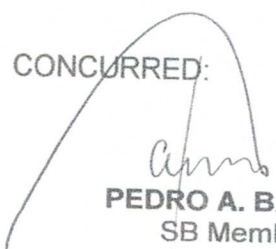
ATTESTED:

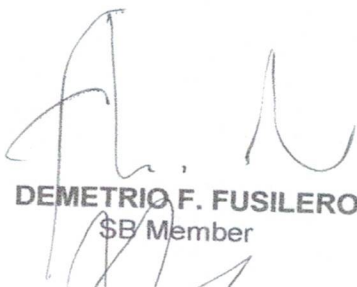

ALLAN P. DAMAS, REE
Municipal Vice Mayor
Presiding Officer

APPROVED:


EUGENIO G. SALVA, JR.
Municipal Mayor

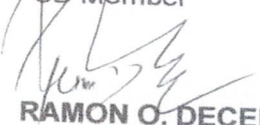
CONCURRED:



PEDRO A. BARIATA
SB Member


DEMETRIO F. FUSILERO
SB Member


BENITO L. ROFEROS
SB Member


ALTHEA GLENNE A. POLIRAN
SB Member


RAMON O. DECENA
SB Member


JAPAR M. TAIB
SB Member