MUNICIPAL REVENUE CODE 2019

Municipality of Dumingag
PROVINCE OF ZAMBOANGA DEL SUR

REVISED MUNICIPAL REVENUE CODE

Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL SUR
Municipality of Dumingag
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Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 81st REGULAR SESSION OF THE 9th SANGGUNIANG BAYAN OF DUMINGAG, ZAMBOANGA DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON JANUARY 29, 2019.

OFFICERS/MEMBERS	POSITION	PRESENT	ABSENT	OB.	OL.
Hon. Francis Joeray T. Gumban	Acting Vice Mayor	✓			
Hon. Lars Christian C. Tangalin	SB Member	✓			
Hon. Irish J. Mandao	SB Member		✓		
Hon. Nilo B. Ledesma	SB Member	✓			
Hon. Jenny T. Arbitrario	SB Member	✓			
Hon. Paquito P. Duerme, Jr.	SB Member			✓	
Hon. Tracy E. Morpos	SB Member	✓			
Hon. Bernaldo P. Degenion	SB Member	✓			
Hon. Jerson L. Cabalug	Ex- Officio Member		✓		
Hon. LeonelC. Dinawanao	Ex- Officio Member	✓			

Municipal Ordinance No. 2, s. 2019

Be it ordained by the Sangguniang Bayan in session assembled that:

CHAPTER 1
GENERAL PROVISIONS

Article A
SHORT TITLE AND SCOPE

Section 1A. 01. *Title.* This ordinance shall be known as the **"Dumingag Revised Revenue Code"** of the Municipality of Dumingag, Zamboanga del Sur.

Section 1A. 02. *Scope and Application.* This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other imposition within the territorial jurisdiction of the municipality of Dumingag, province of Zamboanga del Sur.

Article B
CONSTRUCTION OF PROVISIONS

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

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

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

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

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

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

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

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

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

Article C
DEFINITION OF TERMS

Section 1C. 01. *Definitions.* When used in this Code:

i. **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.

ii. **Agricultural products** include the yield of the soil, such as corn, rice, wheat, rye, coconuts, sugarcane, tobacco, root crops, vegetable, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

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

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

iv. **Banks and other financial institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stockbrokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder;

v. **Bars** includes beer gardens or places where intoxicating and fermented liquors or malt are sold, disposed of, or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose, otherwise the place shall be classified as a dance hall or nightclub. A "cocktail lounge" is considered a bar even if there are no hostesses or waitresses to entertain customers.

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

vii. **Business agent** (Agente de Negocios) includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

viii. **Carinderia** refers to any public eating where foods already cooked are served at a price.

ix. **Calibration** refers to the act, method or process of testing the accuracy of a dispensing pump meter in delivering gasoline; or measuring that the actual quantity of gasoline being dispensed is within the tolerable minimum quantity as determined under DOE Rules and Circulars.

x. **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 standing ability, or credit of persons engaged in business and reporting the same to subscribers or to customers applying and paying therefore.

xi. **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 whatever.

xii. **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 taxing jurisdiction.

xiii. **Charges** refer to pecuniary liability as rents or fees against persons or property;

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

xv. **Contractor** includes persons, natural or juridical, not subject to professional tax under Section 2A of this Code, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether the performance of the service calls for the exercise or use of the physical or mental faculties of such contractors or his employees;

a. As used in this Section, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws; filling demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and recutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, stream laundries, and laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance, proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, gown rentals, boutique, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and building saloons and similar establishments; grill stations and similar establishment; photographic studios; funeral parlors; proprietors or operators of hotels, motels and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; engraving services; gas service stations; master plumbers; smiths, and house or sign paintered; printers, bookbinders; lithographers; publishers except those engaged in the publication or printing of any newspaper, magazine, review of 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, immigration brokers, and cinematographic film owners, lessors and distributors.

xvi. **Corporation** includes partnership, no matter how created or organized, joint-stock companies, joint accounts (Cuentas en participation), 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.

a. 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;

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

xviii. **Distillers of spirits** comprise all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

xix. **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity

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

xxi. **Gross Sales or Receipts** includes 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 excluding discounts if determinable at the time of sales return, excise tax, and value-added tax (VAT);

xxii. **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. In case of tax-free articles, brought or imported into the Philippines by person 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 recipients shall be considered the importer thereof.

xxiii. **Independent wholesaler** means a person other than a manufacturer, produce or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.

xxiv. **Lending Investor** includes all persons who make a practice of lending money for themselves or others at interest.

xxv. **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.

xxvi. **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

xxvii. **Lodging house or 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.

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

xxix. **Marginal Farmer or Fishermen** refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange or agricultural or marine products produced by himself and his immediate family;

xxx. **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.

xxxi. **Motorcab** a cab attached to a motorcycle usually at the right side or a motorcycle with passenger cab.

xxxii. **Motorcycle-for-hire** refers to motorcycles used for the transport of goods for a fee.

xxxiii. **Motorized Tricycle** a motorcycle fitted with a single wheeled cab operated to render transport services to the public for a fee.

xxxiv. **Motor vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweeper, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, amphibian trucks and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

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

xxxvi. **Pawnbrokers** include every person engaged in granting loans on deposits or pledges of personal property on the condition of returning the same at stipulated prices; displaying at his place of business their gilt or yellow balls or exhibiting a sign of money to loan on personal property or deposit or pledge.

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

xxxviii. **Pedicab** (padyak) refers to a non-motorized three-wheeled passenger vehicle which the driver propels by peddling and usually with the cab attached to the main cycle at the right side.

xxxix. **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.

xl. **Public Market** a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the Sangguniang Bayan to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.

xli. **Public Utility** refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

xlii. **Real Estate Dealer** includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in 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 the owner or sub lessor 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.

xliii. **Rectifier** comprises every person who rectifies, purifies, or refines distilled spirits or wined by any process other than by original and continuous distillation from mash, wart, 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 who keeps any other apparatus for 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.

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

xlv. **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.

xlvi. **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 provisions creating or recognizing them fixes their residence in a province, city or municipality. In the absence of such law, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

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

xlviii. **Retail** means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;

xlix. **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

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

li. **Tricycle** refers to a motorcycle with passenger cab usually attached at the right side.

lii. **Vessel** includes every type of boat, craft, or other artificial contrivance used, or capable of being used as means of transportation on water;

liii. **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;

liv. **Wholesale** means a sale where the purchaser buys the commodities for resale regardless of the quantity of the transaction.

Section 1C.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.

CHAPTER 2
TAXES ON BUSINESS

Article A
GRADUATED TAX ON BUSINESS

Section 2A.01. *Imposition of Tax.*
There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	P 214.50
10,001.00 or more but less than 15,000.00	P 286.00
15,001.00 or more but less than 20,000.00	P 392.60
20,001.00 or more but less than 30,000.00	P 572.00
30,001.00 or more but less than 40,000.00	P 858.00
40,001.00 or more but less than 50,000.00	P 1,072.50
50,001.00 or more but less than 75,000.00	P 1,716.00
75,001.00 or more but less than 100,000.00	P 2,145.00
100,001.00 or more but less than 150,000.00	P 2,860.00
150,001.00 or more but less than 200,000.00	P 3,575.00
200,001.00 or more but less than 300,000.00	P 5,005.00
300,001.00 or more but less than 500,000.00	P 7,150.00
500,001.00 or more but less than 750,000.00	P 10,400.00
750,001.00 or more but less than 1,000,000.00	P 13,000.00
1,000,001.00 or more but less than 2,000,000.00	P 17,875.00
2,000,001.00 or more but less than 3,000,000.00	P 21,450.00
3,000,001.00 or more but less than 4,000,000.00	P 25,740.00
4,000,001.00 or more but less than 5,000,000.00	P 30,030.00
5,000,001.00 or more but less than 6,500,000.00	P 31,687.50
6,500,001.00 or more	At a rate not exceeding forty-eight and seventy-five percent (48.75%) of one percent (1%)

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

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

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	P 23.40
1,001.00 or more but less than 2,000.00	P 42.90
2,001.00 or more but less than 3,000.00	P 65.00
3,001.00 or more but less than 4,000.00	P 93.60
4,001.00 or more but less than 5,000.00	P 130.00
5,001.00 or more but less than 6,000.00	P 157.30
6,001.00 or more but less than 7,000.00	P 185.90
7,001.00 or more but less than 8,000.00	P 214.50
8,001.00 or more but less than 10,000.00	P 243.10
10,001.00 or more but less than 15,000.00	P 286.00
15,001.00 or more but less than 20,000.00	P 357.50
20,001.00 or more but less than 30,000.00	P 429.00
30,001.00 or more but less than 40,000.00	P 572.00
40,001.00 or more but less than 50,000.00	P 858.00
50,001.00 or more but less than 75,000.00	P 1,287.00
75,001.00 or more but less than 100,000.00	P 1,716.00

100,001.00 or more but less than 150,000.00	P 2,431.00
150,001.00 or more but less than 200,000.00	P 3,146.00
200,001.00 or more but less than 300,000.00	P 4,290.00
300,001.00 or more but less than 500,000.00	P 5,720.00
500,001.00 or more but less than 750,000.00	P 8,580.00
750,001.00 or more but less than 1,000,000.00	P 11,440.00
1,000,001.00 or more but less than 2,000,000.00	P 13,000.00
2,000,001.00 or more	At a rate not exceeding sixty-five percent (65%) of one percent (1%)

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

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

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

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

(d) On retailers.

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
P400,000.00 or less	2.60%
In excess of P400,000.00	1.60%

The rate of two and 6/10 percent (2.60%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 6/10 percent (1.60%) per annum shall be imposed on sales more than the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

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

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	P 35.75
5,001.00 or more but less than 10,000.00	P 80.08
10,001.00 or more but less than 15,000.00	P 135.85
15,001.00 or more but less than 20,000.00	P 214.50
20,001.00 or more but less than 30,000.00	P 357.50
30,001.00 or more but less than 40,000.00	P 500.50
40,001.00 or more but less than 50,000.00	P 715.00
50,001.00 or more but less than 75,000.00	P 1,144.00
75,001.00 or more but less than 100,000.00	P 1,716.00
100,001.00 or more but less than 150,000.00	P 2,574.00
150,001.00 or more but less than 200,000.00	P 3,432.00
200,001.00 or more but less than 250,000.00	P 4,719.00
250,001.00 or more but less than 300,000.00	P 6,006.00
300,001.00 or more but less than 400,000.00	P 8,008.00
400,001.00 or more but less than 500,000.00	P 10,725.00
500,001.00 or more but less than 750,000.00	P 12,025.00
750,001.00 or more but less than 1,000,000.00	P 13,325.00
1,000,001.00 or more but less than 2,000,000.00	P 14,950.00
2,000,001.00 or more	At a rate not exceeding sixty-five percent (65%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P14, 950.00.

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

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

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

(f) **On banks and other financial institutions,** at the rate of sixty-five percent of one percent (65% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) **On peddlers** engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding P 65.00 per peddler annually.

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

The tax herein imposed shall be payable within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

(k) **On Operators of Boarding Houses** including pension houses, motels, apartments, apartelles, and condominiums:

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than ₱ 5,000.00	P 130.00
5,001.00 or more but less than 10,000.00	P 200.00
10,001.00 or more but less than 15,000.00	P 260.00
15,001.00 or more but less than 20,000.00	P 390.00
20,001.00 or more but less than 30,000.00	P 520.00
30,001.00 or more but less than 40,000.00	P 720.00
40,001.00 or more but less than 50,000.00	P 960.00
For every ₱5,000 excess of 50,000.00	P 13.00

(l) **On businesses hereunder enumerated, the graduated tax rates are hereby imposed:**

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. On travel agencies and travel agents
4. Subdivision owners/ Private Cemeteries and Memorial Parks
5. Privately-owned markets;
6. Hospitals, infirmaries, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
7. Operators of Cable Network System
8. Operators of computer services establishment
9. General consultancy services
10. All other business activities not included above such as but not limited to Real Estate Developer, Real Estate Lessor and Real Estate Dealer/ Sealer.

Amount of Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	P 35.75
5,001.00 or more but less than 10,000.00	P 80.08
10,001.00 or more but less than 15,000.00	P 135.85
15,001.00 or more but less than 20,000.00	P 214.50
20,001.00 or more but less than 30,000.00	P 357.50
30,001.00 or more but less than 40,000.00	P 500.50
40,001.00 or more but less than 50,000.00	P 715.00
50,001.00 or more but less than 75,000.00	P 1,144.00
75,001.00 or more but less than 100,000.00	P 1,716.00
100,001.00 or more but less than 150,000.00	P 2,574.00
150,001.00 or more but less than 200,000.00	P 3,432.00
200,001.00 or more but less than 250,000.00	P 4,719.00
250,001.00 or more but less than 300,000.00	P 6,006.00
300,001.00 or more but less than 400,000.00	P 8,008.00
400,001.00 or more but less than 500,000.00	P 10,725.00
500,001.00 or more but less than 750,000.00	P 12,025.00
750,001.00 or more but less than 1,000,000.00	P 13,325.00
1,000,001.00 or more but less than 2,000,000.00	P 14,950.00
2,000,001.00 or more	At a rate not exceeding sixty-five percent (65%) of one percent (1%)

Article B
OTHER TAXES ON BUSINESS

TAX ON MOBILE TRADERS

Section 2B.01. ***Definitions.*** When used in this Article.

- **Mobile Trader** is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

Section 2B.02. ***Imposition of Tax.*** There is hereby imposed an Annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 2B.03. ***Time of Payment.*** The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality.

Section 2B.04. ***Administrative Provisions.*** The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

TAX ON OPERATORS OF PUBLIC UTILITY VEHICLES

Section 2B.05. ***Imposition of Tax.*** There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Kind of Public Utility	Amount of Fee per Annum
Air-conditioned buses	P3,000 per unit
Buses without air conditioning	P2,500 per unit
"Mini" buses	P2,000 per unit
Van	P1,500 per unit
Jeepneys	P800 per unit

Section 2B.06. ***Time of Payment.*** The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

Section 2B.07. ***Definitions.*** When used in this Section:

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

Section 2B.8. ***Imposition of Tax.*** There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2B.9. ***Time of Payment.*** The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

TAX ON NEWLY-STARTED BUSINESS

Section 2B. 10. ***Tax on Newly-Started Business.*** In the case of a newly started business, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started operation, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this article.

Article C
EXEMPTIONS

Section 2C.01. ***Exemption.*** Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Article D
SITUS OF TAX

Section 2D.01. ***Situs of the Tax.***

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

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

    - The Municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.
    - In case there is a transfer or relocation of the principal office to another Municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

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

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

4. **Plantation** - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.

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

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

(b) Sales Allocation

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

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

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

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

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

   - Sixty percent (60%) to the Municipality where the factory is located; and
   - Forty percent (40%) to the Municipality where the plantation is located.

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

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

6. The foregoing sales allocation under par. (3) Hereof shall be applied irrespective of whether sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

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

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

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

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

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

Article E
PAYMENT OF BUSINESS TAXES

Section 2E. 01. *Payment of Business Taxes.*

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

- The conduct or operation of two or more related businesses provided for under Chapter II of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

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

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

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

Section 2E.03. *Time of Payment.* The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sanggunian may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding three (3) months.

Section 2E.04. *Administrative Provisions.*

(a) **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article, less stated in DILG MC 170 s 2016.

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

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

(c) **Invoices or Receipt.** All person's subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be enough for purposes of this Code.

(d) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based. In case where a person conducts or operates two (2) 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) **Submission of Certified Income Tax Return Copy.** All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of sixty-five Pesos (P65).

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

(h) Retirement of Business.

- Any person natural or juridical, subject to the tax on business shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

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

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

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

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

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

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

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

Article F
PRESUMPTIVE INCOME LEVEL (PIL)

Section 2F.01. *Presumptive Income Level.* For every tax period, the Municipal Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

It is based on logical assumptions that do not require monitoring of business establishments nor revocable financial audit and complicated computation.

The indicators can be in the form of estimated daily sales, estimated annual gross sales, gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates and others.

For purpose of the Schedule of Minimum Gross Sales, the categories of business sizes and/or scale are hereby following:

Scale	Declared Annual Gross Sales
Micro	P 50, 000 and below
Cottage	P 50, 001.00 - 100,000.00
Small-scale	P 100,001.00 - 250,000.00
Medium-scale	P 250,001.00 - P500, 000.00
Large-scale	P 500, 001.00 and above

The indicators will also depend on the nature of the business:

SCHEDULE OF MINIMUM GROSS SALES OF BUSINESSES		
1.	Sari-Sari Stores Sari-Sari Stores with Liquors & Cigarettes - Micro - Cottage - Small-scale - Medium-scale - Large-scale	 P 50, 000.00 P 100, 000.00 P 200, 000.00 P 350, 000.00 P 500, 000.00
2.	Retailers - Micro - Cottage - Small-scale - Medium-scale - Large-scale	 P 50, 000.00 P 100, 000.00 P 200, 000.00 P 300, 000.00 P 400,000.00
3.	Restaurants - Small-scale - Medium-scale - Large-scale	 P 250, 000.00 P 500, 000.00 P 750,000.00
4.	Manufacturers - Small-scale - Medium-scale - Large-scale	 P 350,000.00 P 500,000.00 P 1,500,000.00
5.	Wholesalers - Small-scale - Medium-scale - Large-scale	 P 500, 000.00 P 750, 000.00 P 1,200,000.00
6.	Contractors (General Engineering, General Building and Specialty Contractors, Filling Demolition and Salvage Works Contractors)	P 2,500,000.00
7.	Pawnshops	P 1,500,000.00
8.	Beauty Parlor/ Barber Shops - Micro - Cottage - Small-scale - Medium-scale - Large-scale	 P 50, 000.00 P 100,000.00 P 200,000.00 P 300, 000.00 P 400,000.00
9.	Cocktail Lounge/ Beer Gardens - Micro - Cottage - Small-scale - Medium-scale	 P 350,000.00 P 500,000.00 P 800,000.00 P 1,000,000.00

	- Large-scale	P 1,200,000.00
10.	Repair Shops and the like - Small-scale - Medium-scale - Large-scale	 P 200,000.00 P 350, 000.00 P 500,000.000
11.	Carenderia/ Grill Station - Micro - Cottage - Small-scale - Medium-scale - Large-scale	 P 100,000.00 P 200,000.00 P 350,000.00 P 400, 000.00 P 500,000.00
12.	Bakery (Wholesale and Retail) - Micro - Cottage - Small-scale - Medium-scale - Large-scale	 P 150,000.00 P 300,000.00 P 500,000.00 P 600,000.00 P 750,000.00
13.	Tailoring/Dress Shop - Small-scale - Medium-scale - Large-scale	 P 500,000.00 P 650, 000.00 P 800,000.00
14.	Banks	P 5,000,000.00
15.	Other Service establishments not mention above - Micro - Cottage - Small-scale - Medium-scale - Large-scale	 P 100,000.00 P 200,000.00 P 350,000.00 P 400, 000.00 P 500,000.00

The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER 3
PERMIT AND REGULATORY FEES

Article A
MAYOR'S PERMIT ON BUSINESS

Section 3A.01. *Definition of Terms.*

- **Sin Tax** – an excise tax specifically levied on certain goods deemed harmful to society, for example alcohol and tobacco, candies, drugs, soft drinks, fast foods, coffee, sugar, gambling, and vehicles emitting excessive pollutants; used for taxes on activities that are considered socially undesirable.

Section 3A. 02. *Mayor's Permit.* All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

Section 3A.03. *Imposition of Fee.*

- There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality.

- For the purpose of Profession not requiring government examination such as but not limited to barber, bartender, beautician, bookkeeper, butcher, blacksmith, carpenter, carver, cook or chef, dance instructor, driver, electronic technician, electrician, glass smith, magician, masonry worker, mechanic, ordinary laborer, painter, pianist, plumber, professional boxer, sapatero, stage performer, salesgirl/ salesboy, septic tank excavator, tutor, welder and other similar profession, there shall be a separate fee of P200 pesos.
- There shall be a required Sanitary Inspection Fee to all business applicants with corresponding fee of P100.00 pesos.
- The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.
- For purpose of the Mayor's Permit Fee, the following Philippine categories of business sizes are hereby adopted:

Enterprise Scale	Asset Limit
Micro-Industry	₱150,000 and below
Cottage Industries	Above ₱ 150,000 to ₱ 1.5M
Small-scale Industries	₱ 1.5M to ₱ 15M
Medium-scale Industries	₱ 15M to ₱ 60M
Large-scale Industries	Above ₱ 60M

The permit fee shall either be based on asset size.

On business subject to graduated fixed taxes:

	Classification/ Category	Rate of Fee
1.	On Manufacturers/Importers/Producers	
	Micro-Industry	P 350.00
	Cottage Industries	P 500.00
	Small-scale Industries	P 1,000.00
	Medium-Scale Industries	P 1,500.00
	Large-Scale Industries	P 2,000.00
2.	On Banks	
	Rural, Thrift and Savings Banks	P 3,000.00
	Commercial, Industrial and Development Banks	P 5,000.00
	Universal Banks	P 10,000.00
3.	On Other Financial Institutions	
	Small Scale Industries	P 5,000.00
	Medium Scale Industries	P 10,000.00
	Large Scale Industries	P 15,000.00
4.	On Contractors (General Engineering, General Building and Specialty Contractors, Filling Demolition and Salvage Works Contractors)	
	Micro-Industry	P 500.00
	Cottage Industries	P 1,500.00
	Small-scale Industries	P 2,000.00
	Medium-Scale Industries	P 2,500.00
	Large-Scale Industries	P 3,000.00
5.	On Service Establishments	
	Micro-Industry	P 300.00
	Cottage Industries	P 500.00
	Small-scale Industries	P 1,000.00

	Medium-Scale Industries	P 1,500.00
	Large-Scale Industries	P 2,000.00
5.	**On Wholesalers/Retailers/Dealers or Distributors**	
	Micro-Industry	P 150.00
	Cottage Industries	P 300.00
	Small-scale Industries	P 500.00
	Medium-Scale Industries	P 1,000.00
	Large-Scale Industries	P 2,000.00
6.	**On Trans-loading Operations**	
	Medium	P 5,000.00
	Large	P 10,000.00
7.	**Other Businesses**	
	Micro-Industry	P 150.00
	Cottage Industries	P 300.00
	Small-scale Industries	P 500.00
	Medium-Scale Industries	P 1,000.00
	Large-Scale Industries	P 2,000.00

There shall be additional fee for Mayor's Permit for the following businesses for the so-called "sin" goods and activities due to its "social dimensions" involved.

- Micro-Industry - P 300.00
- Cottage Industries - P 500.00
- Small-scale Industries – P 1, 500.00
- Medium-Scale Industries – P 2, 000.00
- Large-Scale Industries – P 2, 500.00

Included in this class of business are:

2. Retail dealers in domestic liquors and manufactured tobacco
3. Retailers of distilled spirits
4. Retailers of fermented liquors (except GO Dumingag certified)
5. Tobacco dealers (except micro tobacco leaf retailers)
6. Inorganic agricultural input (fertilizers, pesticides, etc.)
7. Non-healthy food and beverages
8. Inorganic livestock/ poultry feeds

Section 3A.04. *Time and Manner of Payment.*

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

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

Section 3A.05. *Administrative Provisions.*

(a) *Supervision and control over establishments and places.* The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. **For a Newly-started business**
   a. Location sketch of the new business
   b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
   c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and by-laws, in case of partnership or corporation
   d. A certificate attesting to the tax exemption if the business is exempt
   e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations with corresponding clearance fee of P100 pesos.
   f. Tax clearance showing that the applicant has paid his tax obligations to the municipality.
   g. Barangay Clearance/ proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant)
   h. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that the President or General Manager
   i. Health Certificate/ Clearance for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
   j. Community Tax Certificate
   k. Contract of Lease, if leasing

2. **For Renewal of existing business permits**
   a. Previous year's Mayor's Permit
   b. Copies of the annual or quarterly tax payments
   c. Copies of all receipts showing payment of all regulatory fees as provides for in this Code
   d. Certificate of Tax Exemption from local taxes or fees, if exempt
   e. Audited Financial Statement prescribed by the Bureau if Internal Revenue for the next preceding year (for the Annual Gross Income)
   f. BIR Registration Certificate
   g. Barangay Clearance
   h. Declaration of previous year's gross sales/receipts

A Mayor's Clearance will be applied to all business operators/ owners and individuals engaged in an occupation or working and/or about to apply for a job or for other purposes with corresponding fee of one hundred (P100) pesos.

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

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

A Mayor's Permit shall not be issued to:

(1) Any person who previously violated an ordinance or regulation governing permits granted;

(2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;

(3) Any person who has unsettled tax obligation, debt or other liability to the government;
(4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

- The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.
- Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.
- The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of two hundred Pesos (P200.00).

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

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

(f) ***Revocation of Permit.*** The Mayor's Permit may be revoked any of the following grounds:

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
2. When the person refuses to pay an indebtedness or liability to the municipality
4. When the person abuses his privilege to do business to the injury of the public moral or peace; or
5. When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.
6. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the Sangguniang Bayan.

Section 3A. 06. ***Rules and Regulations on Certain Establishments.***

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

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

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

Section 3A.07. ***Miscellaneous Provisions.***

For a Newly-started business and Renewal of existing business permits who only process up to the Clearances and Regulatory Fees shall only be given a ten (10) working days extension after the 20th of January for every applicant.

Applicants will be given two (2) different Notices that serves as a warning and for the third Notice it will be the Closure of the establishment from the Office of the Municipal Mayor with seven (7) days interval from the date received. It will be operational if the owner of the establishment complies with processing of Business Permit.

Tampered business permit shall be penalized P2, 500.00 and shall be given a Notice for the prompt Closure of the Establishment from the Office of the Municipal Mayor.

Section 3A.08. Transport Fees on Mayor's Permit There shall be imposed the following transport fees:

Classification	Amount per head
Large Cattle	P 100.00
Hogs or Pigs	P 40.00
Goats, dogs and other animals	P 20.00
Fowls	P 10.00
Logs and Lumber/ Load on fraction thereof: - Elf - Prime mover 10-footer ban - Prime mover 20-footer ban - Prime mover 30-footer ban	 P 100.00 P 600.00 P 800.00 P 1,000.00

The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any transport made upon application for Mayor's Permit.

ARTICLE B
CAPACITY DEVELOPMENT TRAINING ON BUSINESS

Section 3B. 01. ***Definition of terms.***

- **Capacity Development** – or capacity building: is the process by which an individual and/ or organization obtain, improve, and retain the skills and knowledge especially the key concepts of Genuine People's Agenda, Leadership Skills and Discipline.

Section 3B. 02. ***Rationale and Declaration of Policy.***

The municipality of Dumingag adopted the Genuine People's Agenda *(Municipal Ordinance No. 1, s. 2017)*, the comprehensive program of government that addresses the needs, issues and concerns of every Dumingagnons. One of the agenda is to *"Adopt a Fundamental Method of*

Learning and Capability Building", and that each will be taking a part of the governance and developmental processes that implies people empowerment especially the sectoral organizations formed.

Pursuant to the Local Government Code of 1991, Section 16, under the General Welfare Clause that *". . . local government units shall ensure and support, among other things, the preservation and enrichment of culture, promote health and safety, enhance the right of the people to a balanced ecology, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among their residents, maintain peace and order, and preserve the comfort and convenience of their inhabitants."*

Section 3B. 03. ***Objectives.*** Capacity Development Training aims to:

a) Develop organizations that will ensure the continuity and sustainability of the governance and development that results to an accountable and responsible society;
b) Raise public awareness with regards of the key concepts of GPA, Leadership Skills and Discipline;
c) Encourage the members of every organizations to participate in the program, the Genuine People's Agenda;
d) Assess their knowledge on local policies and the services available to improve business;
e) Affirm Municipality's political line which is "to liberate our people from poverty, sickness and hunger" as a theoretical guiding principle in achieving local government's direction.
f) Identify concerns on matters relating to existing problems in the market place and others; and
g) Attract potential business investors.

Section 3B. 04. ***Mandatory Provision.***
No business application and/or renewal would be acted upon without the said 3-Day Capability Development Training Certificate to Dumingag Business Association (DBA); Operators of Dumingag Motor Single Association (DMSA), Salug Valley Jeepneys, Bus Operators Association (SVJBOA) and Dumingag Tricycle Drivers Association (DUTRIDA).

Section 3B. 05. ***Administrative Provisions.***

- ***<u>Duration of Cap-Dev Certificate.</u>*** **The** Certificate of Capability Development Training shall be granted for a period of not more than three (3) years and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked.

  1. **For a Newly-started business**
     - Upon application of the Mayor's Permit, the owner, manager and/ or operators shall undergo a 3-Day Capability Development Training Course and present the Certificate to the Business Permit Licensing Officer (BPLO) and stamp a "3-Year Validity of the Cap-Dev Certificate" to the Business Permit prior to the issuance.

  2. **For Renewal of existing business permits**
     - Previous year's Business Permit

Section 3B. 06. ***Disciplinary Provision.*** Any owner/ operators of establishments found violating this Article shall be penalized such closure of the establishment.

Section 3B. 07. ***Implementing Agency.*** This Article shall be enforced by the Office of the Municipal Mayor.

Section 3B. 08. ***Time of Payment.*** The Registration fee amounting six hundred fifty pesos (P650.00) shall be paid to the Municipal Treasurer's Office.

Article C
FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3C. 01. ***Implementing Agency.*** The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3C. 02. ***Sealing and Testing of Instruments of Weights and Measures.*** All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3C. 03. ***Imposition of Fees.*** Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a) For sealing linear metric measures:	
• Not over one (1) meter	P 75.00
• Measure over one (1) meter	P 100.00
(b) For sealing metric measures of capacity:	
• Not over ten (10) liters	P 150.00
• Over ten (10) liters	P 200.00
(c) For sealing metric instruments of weights:	
• With capacity of not more than 30 kgs.	P 100.00
• With capacity of more than 30 kgs. But not more than 300 kgs.	P 150.00
• With capacity of more than 300 kgs/ but not more than 3,000 kgs.	P 200.00
• With capacity of more than 3,000 kgs.	P 250.00
(d) For sealing apothecary balances of precision	P 150.00
(e) For sealing scale or balance with complete set of weights	
• For each scale or balance or other balance with complete set of weights for use therewith	P 100.00
• For each extra weight	P 50.00
For each re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge of ₱ 75.00 for each instrument shall be collected.	

Section 3C. 04. ***Payment of Fees and Surcharge.***

- The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.
- The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3C. 05. ***Place of Payment.*** The fees herein levied shall be paid in Municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality where he maintains his residence.

Section 3C. 06. *Exemptions.*

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

Section 3C. 07. *Administrative Provisions.*

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

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

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

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

Section 3C. 08. *Fraudulent Practices Relative to Weights and Measures.* The following acts related to weights and measures are prohibited:

a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;

h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

j) for any person to fraudulently give short weight or measure in the making of a scale;

k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 3C. 09. ***Penalties.***

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Two thousand pesos (P2, 000.00) but not more than Two thousand five hundred pesos (P2, 500.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to a fine of not less than Two thousand pesos (P2, 000.00) but not more than Two thousand five hundred pesos (P2, 500.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Two thousand pesos (P2, 000.00) but not more than Two thousand five hundred pesos (P2, 500.00) or by imprisonment of not more than six (6) months or both, upon the discretion of the court.

Article D
BUILDING PERMIT FEES

Section 3D.01. ***Imposition of Fee.*** There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992, of the Department of Public Works and Highways as amended and/or updated.

Section 3D.02. ***Time and Payment.*** The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

Section 3D.03. ***Administrative Provisions.*** To obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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

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

Section 3D.04. ***Penal Provisions.***
It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than twenty thousand pesos or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall bed imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Section 3D.05. ***Miscellaneous Provision.*** At the time of the transaction, building permit fees shall be based on the current and/or latest updated rates.

Article E
PERMIT FEE FOR ZONAL/ LOCATIONAL CLEARANCE

Section 3E.01. ***Imposition of Fee.*** There shall be collected the following fees for the issuance of zoning/locational clearance for the new applicants.

PARTICULAR			AMOUNT OF FEE (Per HLURB Schedule of Fees of 2013)
1. ZONING/LOCATIONAL CLEARANCE			
	A.	**Residential Structures**: Single or detached, the project cost of which is: 1. P100,000 and below 2. Over 100,000 to P200,000 3. Over P200,000.00	 ₱ 288 ₱ 576 ₱ 720+(1/10 of 1% in excess of P200,000.00)
	B.	**Apartments/ Townhouses** 1. P500,000 and below 2. P500,000 to 2Million 3. Over 2Million	 ₱ 1,440 ₱ 2,160 ₱3,600 + (1/10 of 1% of cost in excess of 2M regardless of the number of doors)
	C.	**Dormitories** 1. 2 Million and below 2.Over 2 Million	 ₱ 3,600 ₱ 3,600+ (1/10 of 1% of cost in excess of P 2M regardless of the number of doors)
	D.	**Institutional, Project cost of which is** Project cost of which is: 1. Below 2Million 2. Over 2Million	 P 2,880 ₱2,880 + (1/10 of 1% of cost in excess of P2M)
	E.	**Commercial, Industrial, Agro-Industrial Project Cost of which is:** 1. Below P100,000 2. Over 100,000 - P500,000 3. Over 500,000 - P1M 4. Over P1M - P2M 5. Over 2Million	 ₱ 1,440 2,160 2,880 4,320 P7,200 + (1/10 of 1% of cost in excess of P2M)
	F.	**Special Uses/Special Project** (Gasoline station, cell sites, slaughter house, treatment plant, etc.) 1. Below 2 Million 2. Over 2 Million	 ₱ 7,200+ (1/10 of 1% of cost in excess of P2M) ₱7,200 + (1/10 of 1% of cost in excess of P2M)
1. ZONING/LOCATIONAL CLEARANCE			
	G.	**Alteration/Expansion** (affected areas/cost of Expansion only)	same as the original application
2. SUBDIVISION AND CONDOMINIUM PROJECTS (Under P.D. 957)			
	A. Subdivision Project		
	1.Approval of Subdivision Plan (including Town Houses)		

Cabiltano

		1. Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP) • Processing Fee • Inspection fee*	₱ 360/ha. or a fraction thereof ₱ 1,500/ha. regardless of density
		2. Final Approval and Development Permit • Processing Fee Additional Fee on Floor Area of houses & building sold with lot • Inspection Fee*	₱2, 800/ha. regardless of density ₱ 3.00/sq. m. ₱ 1,500/ha. regardless of density
		3. Alteration of Plan (affected areas only)	Same as Final Approval and Dev't. Permit
		2. Certificate of Registration Processing Fee	
		• Processing Fee	₱2,800
		3. License to See	
		• Processing Fee Additional Fee on Floor Area of houses & building sold with lot • Inspection Fee*	₱ 216/saleable lot ₱ 14.40/sq.m. ₱ 1,500/ha. regardless of density
		4. Certificate of Completion	
		• Certificate Fee • Processing Fee • Inspection fee*	₱ 216 ₱ 1,500/ha. Regardless of density
		5. Extension of Time to Develop	
		• Processing Fee Additional Fee (unfinished area for development) • Inspection Fee*	₱ 504 ₱ 14.40/sq.m. ₱ 1,500/ha. regardless of density
3. SUBDIVISION AND CONDOMINIUM PROJECTS (Under B.P. 220)			
	A. Subdivision Project		
		1. Approval of Subdivision Project	
		1. Preliminary Approval and Locational Clearance • Processing fee a. Socialized Housing b. Economic Housing • Inspection Fee a. Socialized Housing b. Economic Housing	₱90/ha. ₱216/ha. ₱1,500/ha. ₱1,500/ha.
		2.Final Approval/Development Permit • Processing Fee a. Socialized Housing b. Economic Housing • Inspection fee a. Socialized Housing b. Economic Housing	₱600/ha. ₱1,400/ha. ₱1,500/ha. ₱1,500/ha.
(Projects already inspected for PALC application may not be charged inspection fee)			

		3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
		4. Building Permit (floor area of housing unit)	₱720/sq. m.
		2. Certificate of Registration	
		▪ Processing Fee a. Socialized Housing b. Economic Housing	 ₱420 ₱720
		3. License to Sell (per saleable lot)	
		▪ Processing Fee a. Socialized Housing b. Economic Housing Additional fee on floor area of housing component ▪ Inspection Fee* a. Socialized Housing b. Economic Housing	 ₱ 24/saleable lot ₱ 72/saleable lot ₱ 3/sq. m. ₱1,500/ha. ₱1,500/ha.
		4. Extension of Time to Develop	
		▪ Processing Fee a. Socialized Housing b. Economic Housing Additional Fee (Unfinished floor area for development) ▪ Inspection Fee a. Socialized Housing b. Economic Housing	 ₱ 420 ₱540 ₱2.88/sq. m. ₱1,500/ha. ₱1,500/ha.
		5. Certificate of Completion	
		▪ Certificate fee c. Socialized Housing d. Economic Housing ▪ Inspection Fee c. Socialized Housing d. Economic Housing	 ₱ 420 ₱540
		6. Occupancy Permit	
		▪ Processing Fee e. Socialized Housing f. Economic Housing ▪ Inspection Fee (saleable floor area of the housing compound) e. Socialized Housing f. Economic Housing	 ₱ 6/sq. m. ₱7.20/sq. m. ₱1,500/ha. ₱1,500/ha.
	B. Condominium Projects		
		1. Approval of Condominium Plan	
		1. Preliminary Approval and Locational Clearance (PALC) 2. Final Approval and Development Permit ▪ Processing Fee a. Total Land Area b. No. of Floors c. Building Areas ▪ Inspection Fee	₱ 720 ₱7.20/sq. m. ₱144/floor ₱5.80/sq. m. of GFA ₱1,500/ha.
		3. Alteration on plans (affected areas only)	Same as final approval & Dev't. Permit

		2. Certificate of Registration	₱7.20
		3. License to Sell	
		a. Residential b. Commercial ▪ Inspection Fee	₱ 7.20/sq. m. of saleable area ₱10.65/sq. m. of saleable area ₱1,500/ha.
		4. Extension of Time to Develop	
		▪ Processing ▪ Inspection Fee (unfinished area for development)	₱ 3/sq. m. ₱1,500/ha.
		5. Certificate of Completion	
		▪ Certification Fee ▪ Processing Fee ▪ Inspection Fee	₱216 ₱1,500/ha.
4. INDUSTRIAL/COMMERCIAL SUBDIVISION			
	1. Approval of Industrial/Commercial Subdivision		
		1. Preliminary Approval and Locational Clearance ▪ Processing Fee ▪ Inspection Fee	 ₱432/ha. ₱1,500/ha.
		2. Final Approval and Development Permit ▪ Processing Fee ▪ Inspection Fee	 ₱720/ha. ₱1,500/ha.
	(Projects already inspected for PALC application may not be charged inspection fee)		
		3. Alteration on plans (affected areas only)	Same as final approval & Dev't. Permit
	2. Extension of Time to Develop		₱2,880
	3. License to Sell		
		▪ Processing ▪ Inspection Fee	₱ 3/sq. m. of land area ₱1,500/ha.
	4. Extension of Time to Develop		
		▪ Processing Additional Fee (unfinished area for development) ▪ Inspection Fee	₱ 504 ₱ 14.40/sq. m. ₱1,500/ha.
	5. Certificate of Completion		
		▪ Certification Fee ▪ Processing Fee a. Industrial b. Commercial ▪ Inspection Fee	₱216 ₱504 ₱720 ₱1,500/ha.
5. FARMLOT SUBDIVISION			
	1. Approval of Farmlot Subdivision		
		1. Preliminary Approval and Locational Clearance • Processing Fee • Inspection Fee 2. Final Approval and Development Permit • Processing Fee • Inspection Fee	 ₱288/ha. ₱1,500/ha. ₱1,400/ha. ₱1,500/ha.
	(Projects already inspected for PALC application may not be charged with inspection fee)		
	2. Certificate of Registration		₱2,880
	3. License to Sell		

		• Processing Fee • Inspection Fee	₱720/lot ₱1,500/ha
	4. Extension of Time to Develop		
		▪ Processing Additional Fee (unfinished area for development) ▪ Inspection Fee	₱ 3/sq. m. of land area ₱ 14.40/sq. m. ₱1,500/ha.
	5. Certificate of Completion		
		▪ Certification Fee ▪ Processing Fee c. Industrial d. Commercial ▪ Inspection Fee	₱216 ₱504 ₱720 ₱1,500/ha.
6.	MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM		
	1. Approval of Memorial Park/Cemetery Project/Columbarium		
		1. Preliminary Approval and Locational Clearance a. Memorial Project b. Cemeteries c. Columbarium • Inspection Fee a. Memorial Project b. Cemeteries c. Columbarium 2. Final Approval and Development Permit a. Memorial Project b. Cemeteries c. Columbarium	 ₱720/ha. ₱288/ha. ₱360/ha. ₱1,500/ha. ₱1,500/ha. ₱1,500/ha. ₱3.00/sq. m. ₱1.50/sq. m. ₱7.20/sq. m. of land area ₱3.00/floor ₱23.05/sq. m. of GFA
	(Projects already inspected for PALC application may not be charged with inspection fee)		
		• Inspection Fee a. Memorial Project b. Cemeteries c. Columbarium	 ₱1,500/ha. ₱1,500/ha. ₱1,500/ha.
		3. Alteration	Same as final approval & Dev't. Permit
	2. Certificate of Registration		₱2,880
	3. License to Sell		
		• Processing Fee a. Memorial Project - Apartment b. Cemeteries Columbarium • Inspection Fee a. Memorial Project b. Cemeteries Columbarium	 ₱72.25/sq. m. ₱28.80/unit ₱28.80/tomb ₱72.00/vault ₱1,500/ha. ₱1,500/ha. ₱1,500/ha.
	4. Extension of Time to Develop		

		• Processing Fee Additional Fee (unfinished area for development) a. Memorial Project b. Cemeteries c. Columbarium • Inspection Fee a. Memorial Project b. Cemeteries c. Columbarium	₱540 ₱1,440 ₱720/ha. ₱5.80/sq. m. of GFA ₱1,500/ha. ₱1,500/ha. ₱1,500/floor
	5. Certificate of Completion		
		• Certificate Fee • Processing Fee a. Memorial Project b. Cemeteries c. Columbarium • Inspection Fee a. Memorial Project b. Cemeteries c. Columbarium	₱216 ₱1,440 ₱720/ha. ₱5.80/sq. m. of GFA ₱1,500/ha. ₱1,500/ha. ₱1,500/floor
7.	**OTHER TRANSACTIONS/CERTIFICATIONS**		
	A. Application Request for:		
	1.	Advertisement Approval	₱720
	2.	Cancellation/Reduction of Performance Bond	₱2,880
	3.	Lifting of Suspended License to Sell	₱2.880
	4.	Exemption from Cease and Desist Order	₱216
	5.	Clearance to Mortgage	₱1,440
	6.	Lifting of Cease and Desist Order	₱2,880
	7.	Change of Name/Ownership/Amendments of CRLS	₱1,440
	8.	Voluntary cancellation of CRLS	₱1,440
	9.	Revalidation/Renewal of Permit (Condominium)	60% of current processing fee
	B. Other Certifications		
	1.	Zoning Certifications	₱720ha.
	2.	Certification of Town Plan/zoning Ordinance Approval	₱216
	3.	Certification of New Rights/Sales	₱216
	4.	Certificate of Registration (form)	₱216
	5.	License to Sell (form)	₱216
	6.	Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	₱216/lot or unit
	7.	**Other to include:** a. Availability of records/public request b. Certificate of no record on file c. Certification of with or without RLS d. Certified true copy of documents (report size) • Document of five (5) pages or less • Every additional page e. Photo copy of documents f. Other not listed above	 ₱288.00 ₱ 288.00 ₱ 288.00 ₱ 43.20 ₱ 4.40 ₱ 3.00 ₱ 216

	8.	**Registration of Dealer/Broker/Salesman**		₱720ha.
		1. Dealers/Brokers 2. Salesman/Agent		₱720 ₱288
	9.	**Homeowners Association**		
		1. Registration of HOA Examination/Registration • Articles of Incorporation • By-Laws	Regular HOAS ₱940 ₱940	CMP HOAS ₱780 ₱780
		2. Stamping of Books 3. Amendments • Articles of Incorporation • By-Laws 4. Dissolution of Homeowners Association 5. Certification of the new set of officers 6. Other Certification • Inspection 7. Research Fee		₱50/book ₱720 ₱720 ₱720 ₱504 ₱216 1,500/ha. ₱50.00/docket
	10.	**Legal Fees** (CMP Project)		
		1. Filing Fee 2. Additional Fee for claims (for refund, damages, attorney's fee, etc.) a. Not more than P20,000 b. More than P20, 000 but less than P80, 000. c. P80,000 or more but less than P100,000 d. P100,000 or more but less than P150,000 e. For each P1,000 in excess of P150,000 3. Motion for reconsideration 4. Petition for Review 5. Prayer for Cease and Desist Order 6. Pauper-litigants are exempt from payment of legal fees		₱1,440 ₱173 ₱576 ₱864 ₱1,440 ₱7.20 ₱600 ₱2,880 ₱1,200
		a. Those whose gross income is not more than P6,000 per month and residing within M.M. b. Those whose gross income is not more than P4,000 per month and residing within M. M. c. Those who do not own real property 7. Government agencies and its instrumentalities are exempted from paying legal fees 8. Local government and government owned or controlled corporation with or without independent charters are not exempted paying legal fees.		
	11.	**UPLC Legal Research Fee**		
		• Computation of Legal Research Fee for the University of the Philippines Law Center		
		• (UPLR) remains at One Percent (1%) of every fee charged but shall in no case be lower than P12,000.00		Covered by MEMORANDUM CIRCULAR NO. 18, Series of 2013 (October 2, 2013)

Section 3E.02. *Time of Payment.* The fees in this Article shall be paid to the Municipal Treasurer.

Section 3E.03 *Administrative Provision.* The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

Article F
PERMIT FEES ON TRICYCLE OPERATION

Section 3F.01. *Definitions.* When used in this Article,

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

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

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

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

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

Section 3F.02. *Imposition of Fees.* There shall be collected an annual fee for the operation of tricycle-for-hire.

Other fees on tricycle operations:

PARTICULAR	Amount of Fee
1. Filing fee	P200.00/ unit
2. Filing fee for the amendment of MTOP	P100.00/ unit

Section 3F.03. *Time of Payment.*

(a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.

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

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

Section 3F.04. *Administrative Provisions.*

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

(b) The Sanggunian of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. The grantee of the MTOP shall carry a common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds thirty (30) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

(c) The Sanggunian may impose a metal plate number or sticker for a tricycle-for-hire. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The **official rate** to be initially adopted shall be a minimum fee of seven (P7.00) pesos within Poblacion plus two (P2.00) pesos in every kilometer beyond downtown. Separate ordinance shall be enacted for the fare rate and/or increase fare bound to different Barangays within the Municipality of Dumingag.

(d) The following are some guidelines for a three-wheeled small-car typed vehicle:

- Number of passengers' limit
  - Maximum of five (5) passengers downtown given that seats are secured with belts or metal side rails;
  - Maximum of three (3) passengers for the steep barangays given that seats are secured with belts or metal side rails;

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

(f) For this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby as follows:

Chairman:	Local Chief Executive
Member:	SB Chairman on Transportation
Member:	Municipal Treasurer

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

Section 3F.05. *Additional Provisions.*

(a) Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the Operator's ID, schedule of fares and a "No Smoking" sign approved by the Sanggunian.

(b) Overcharging, overloading, Speed limit violation and use of modified muffler shall be penalized with an amount of P2, 500 pesos and shall be paid to the Municipal Treasurer's Office (MTO).

Section 3F.06. *Impounding Fee.*

There shall be collected an impounding fee of three hundred pesos (P300.00) per day to individuals who violate this code and shall apply to all motorized tricycles whether for hire or for private use. Separate ordinance shall be enacted for other regulatory within the Municipality of Dumingag.

Article G
PERMIT FEE ON PEDALED TRICYCLE

Section 3G.01. *Imposition of Fee.* There shall be a collected from the owner of pedaled tricycle operated within the Municipality, a permit fee of one hundred pesos (P100.00) per annum.

Section 3G.02. ***Time of Payment.*** The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3G.03. ***Administrative Provisions.***

(a) A sticker shall be provided by the owner of the pedaled tricycle granted a permit.

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

Article H
REGISTRATION AND TRANSFER ON LARGE CATTLE

Section 3H.01. ***Definition.***

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

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

REGISTRATION AND TRANSFER		Amount of Fee
(a)	For Certificate of Ownership	150.00
(b)	For Certificate of Transfer	200.00
(c)	For Certificate of Private Brand	250.00

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

OTHER FEES:	
Livestock Development Fund	P50.00
Verification Fee	P50.00
Inspection Fee	P100.00

Section 3H.03. ***Time and Manner of Payment.*** The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3H.04. ***Administrative Provisions.***

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

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

(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the Municipality issued to it. No entries of transfer shall be made, or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

Article I
FEES ON IMPOUNDING OF ASTRAY ANIMALS

Section 3I.01. ***Definition.*** When used in this Article.

(a) **Astray Animal** means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
(b) **Large Cattle** includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.
(c) **Public Place** includes national, Municipality, or barangay streets, parks, plazas, and such other places open to the public.
(d) **Private Place** includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

Section 3I.02. ***Imposition of Fee.*** There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	Amount of Fee
(a) Large Cattle	₱ 5,000. 00
(b) All other animals such as but not limited to: hogs, dogs, and goat.	₱ 2,500. 00

Section 3I.03. ***Time of Payment.*** The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 3I.04. ***Administrative Provisions.***

(a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for 2 consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for two (2) days in conspicuous places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

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

3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.

4. In case the impounded animal is not disposed of within the three (3) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

OFFENSES		Amount of Fee
(a)	First offense	₱ 1,500/day
(b)	Second offense	₱ 2,000/day
(c)	For the third offense and each subsequent offense	₱ 2,500/day

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

Article J
PERMIT FEE ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENTS

Section 3J.01. ***Imposition of Fees.*** There shall be a collection of annual permit fees at the following rates for each pre and post-harvest facility, cultural machinery or heavy equipment rented out in this Municipality.

KINDS OF MACHINERY & EQUIPMENT		Rate of Fee per Unit
(a)	Hand Tractors	P 300.00
(b)	Light Tractors	P 500.00
(c)	Heavy Tractors	P 1,000.00
(d)	Bulldozer	P 1,500.00
(e)	Forklift	P 1,500.00
(f)	Heavy Graders	P 1,500.00
(g)	Light Graders	P 1,500.00
(h)	Mechanized Threshers	P 1,000.00
(i)	Manual Threshers	P 300.00
(j)	Corn Sheller	P 1,000.00
(k)	Harvester	P 5,500.00
(l)	Cargo Truck (10 wheelers)	P 2,000.00
(m)	Cargo Truck (6 wheelers)	P 1,00.00
(n)	Dump Truck	P 1,000.00
(o)	Mini Dump Truck	P 500.00
(p)	Road Rollers (Big)	P 1,000.00
(q)	Road Rollers (Small)	P 500.00
(r)	Payloader	P 1,000.00
(s)	Primemovers/Flatbeds	P 1,000.00
(t)	Backhoe (Big)	P 1,000.00
(u)	Backhoe (Small)	P 500.00
(v)	Rock Crusher	P 1,000.00
(w)	Batching Plant	P 100.00/sq.m
(x)	Transit/Mixer Truck (Big)	P 1,000.00
(y)	Transit/Mixer Truck (Small)	P 300.00
(z)	One Bagger Mixer	P 100.00
(i)	Crane	P 1,000.00
(ii)	Mechanical Dryer	P 500.00

(iii)	Solar Dryer	P 2.00/sq.m
(iv)	Other pre and post-harvest facility, agricultural machinery or heavy equipment not enumerated above	P 1,000.00

Section 3J.02. ***Time and Manner of Payment.*** The fee imposed herein shall be payable upon application for a Mayor's permit.

Section 3J.03. ***Administrative Provisions.*** The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article K
INSPECTION FEE ON MACHINERIES AND ENGINES

Section 3K.01. ***Imposition of Fee.*** There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

	KINDS OF MACHINERIES & ENGINES	Rate of Fee Per Annum
(a) Internal combustion engines		
1.	2Hp and below	₱ 50.00/unit
2.	5Hp and below but not lower than 3Hp	₱ 50.00/unit
3.	10Hp and below but not lower than 5Hp	₱ 50.00/unit
4.	14Hp and below but not lower than 10Hp	₱ 150.00/unit
5.	Above 15Hp	₱ 150.00/unit
(b) Other stationary engines or machines		
1.	3Hp and below	₱ 100.00/unit
2.	5Hp and below but not lower than 3Hp	₱ 100.00/unit
3.	10Hp and below but not lower than 5Hp	₱ 100.00/unit
4.	14Hp and below but not lower than 10Hp	₱ 200.00/unit
5.	Above 14Hp	₱ 200.00/unit
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).		

Section 3K.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 (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 3K.03. ***Administrative Provision.*** 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.

Article L
PERMIT FEE ON STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

Section 3L.01. ***Imposition of Fee.*** There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

	KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIALS	RATE OF FEE
(a) Storage of gasoline, diesel, fuel, kerosene and similar products		
1.	500 to 2,000 liters	P 25.00
2.	2,001 to 5,000 liters	P 50.00
3.	5,001 to 20,000 liters	P 100.00

4. 5.	20,001 to 50,000 liters Over 100,000 liters	P 300.00 P 1,000.00
(b) Storage of cinematographic film		P 200.00
(c) Storage of celluloid		P 200.00
(d) Storage of Calcium carbide		
1. 2. 3.	Less than 50 cases 50 to 90 cases 100 or more cases	P 150.00 P 200.00 P 300.00
(e) Storage of tar, resin and similar materials		
1. 2. 3. 4.	Less than 1,000 kls 1,000 to 2,500 kls 2,500 to 5,000 kls Over 5,000 kls	P 300.00 P 500.00 P 1,000.00 P 1,500.00
(f) Storage for coal deposits		
1. 2.	Below 100 tons 100 tons or above	P 500.00 P 1,000.00
(g) Storage for combustible, flammable or explosive substance not mentioned above		P 1,500.00

Section 3L.02. *Time of Payment.* The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3L.03. *Administrative Provisions.*

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

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

Article M
PERMIT FEE ON TEMPORARY USE OF ROADS, STREETS, SIDEWALK, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS

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

PURPOSE		RATE OF FEE
1.	For construction	P500.00/ sq.m. per week or fraction thereof
2.	Other	P1,000.00/sq.m. per day

For wake and other charitable, religious and educational purposes, use and/or occupancy is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

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

Section 3M.03. *Administrative Provisions.* The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee

Article N
PERMIT FEE ON EXCAVATION

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

KINDS OF EXCAVATION		AMOUNT OF FEE
a) For crossing streets with concrete pavement		
1.	For crossing concrete pavement (minimum area 2.00 x .600m., 12 sq. m.)	₱ 5.00/sq.m
2.	For crossing across base of streets with concrete pavement, per linear meter (boring method)	₱ 1.00/.m
(b) For crossing streets with asphalt pavement		
1.	Minimum fee	₱ 5.00/sq.m
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	₱ 1.00/l.m
(c) For crossing the streets with gravel pavement		
1.	Minimum fee	₱ 5.00/sq.m
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3m)	₱ 1.00/l.m
(d) For crossing existing curbs and gutters resulting in damage		₱ 10.00
(e) Additional fee for everyone (1) day of delay in excess of excavation period provided in the Mayor's permit.		₱ 1,000.00

Section 3N.02. ***Time and Manner of Payment.*** The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to five hundred (P500.00) pesos shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within five (5) days after the purpose of the excavation is accomplished.

Section 3N.03. ***Administrative Provisions.***

a. No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the Municipal streets of the Municipality of Dumingag unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
b. The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
c. In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article O
PERMIT FEE ON PARADES, SOCIAL GATHERINGS, CARAVAN SALES AND OTHER ACTIVITIES

Section 3O.01. ***Imposition of Fee.*** There shall be collected a Mayor's Permit Fee of two hundred pesos (P200.00) per day on every parade, social gatherings, caravan sales and other activities using banners, floats or musical instruments carried on in this municipality.

Section 3O.02. ***Time and Manner of Payment.*** The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five days (5) before the scheduled date on such activity shall be held.

Section 3O.03. ***Exemption.*** Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3O.04. ***Administrative Provisions.***

a. Any persons who shall hold a parade within this municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
b. The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article P

PERMIT FEE/ TAX ON ADVERTISEMENTS

Section 3P.01. ***Imposition of Fee.*** There shall be collected the following permit fee on each of the following within the territorial jurisdiction of this municipality.

Billboards or signboards for advertisement of a business per square meter or fraction thereof:

Single Face	P20.00
Double Face	P40.00

Billboards or signboards for professional per square meter or fraction thereof : P16.00

Billboards, signs or advertisement for business or profession painted on any building or structure otherwise separated or detached therefrom, per square meter of fraction thereof: P18.00

Mass Display of Signs:

From 100 to 250 display signs	P 600.00
From 251 to 500 display signs	P 900.00
From 501 to 750 display signs	P 1,100.00
From 751 to 1,000 display signs	P 1,400.00
From 1,001 to more display signs	P 3,000.00

Advertisements by means of vehicles, balloons, kites, etc.:

Per day or fraction thereof	P 80.00
Per week or fraction thereof	P 120.00
Per month or fraction thereof	P 160.00

Erection of supports of any signboard, billboard and the like:

Up to 4sq.m. of signboard area	P 200.00
Every sq.m. or fraction thereof in excess of 4 sq.	P 40.00

Installation Permit Fees – Business signs *(per sq. m. of display surface or fraction thereof)*

Neon	P 60.00
Illuminated	P 40.00
Others	P 25.00
Painted-on	P 16.00

Signs not exceeding .20 sq.m. of display surface and/ or temporary signs for charitable, religious and civic purposes are not required to obtain a permit.

Annual Renewal Fees *(per sq.m. of display surface or fraction thereof)*

Neon signs provided that the minimum fee shall be 120.00	P60.00
Illuminated signs provided that the minimum fee shall be 60.00	P30.00
Others provided that the minimum	P16.00
Painted-on signs provided that the minimum fee shall be 20.00	P40.00

Section 3P.02. ***Exemption.*** Signs, signboards, billboards of advertisements displayed at the place where the profession or business conducted shall be exempt from the payment of the taxes imposed under this article.

Section 3P.03. ***Time of Payment.*** Tax imposed in this article shall be paid to the Municipal Treasurer before the advertisement, sign, signboard or billboard is displayed.

Article Q
PERMIT FEES ON GYMNASIUM, SOUND SYSTEM AND OTHER FACILITY

Section 3Q.01. ***Imposition of Fee.*** There shall be collected a Mayor's Permit Fee on the following packages of sound system and gymnasium use:

PACKAGE	DESCRIPTION	SOUND SYSTEM (ITEMS)	RATE OF FEE
Package 1	Small Use	1 set sound system composed of 1-unit 12" 1000w powered speaker system, power cord, tripod stand, 1-unit dynamic microphone and complete accessories.	P500.00/ day
Package 2	Medium Use	1 set sound system composed of 2-units 12" 1000w powered speaker system, 3-units power cord, 2-units tripod stand, 1-unit 24 channels console mixer, 2-units dynamic microphone, 2-units microphone stand and complete accessories.	P1,000.00/ day
Package 3	Large Use	1 set sound system composed of 1-unit 16 channels console mixer, 2-units 1000w 15" powered speaker system, 2-units 18" powered subwoofer, 1-unit graphic equalizer, 1-unit 2-way active cross-over, 5-units power cord, 3-units dynamic microphone, 3-units microphone stand, 2-units 12" powered monitor speaker system, 1-unit 20 KVA automatic voltage regulator and complete accessories.	P3,500.00/ day

GYMNASIUM RENTAL FEE	RATE OF FEE
Nighttime Use	P 1,000/day
Daytime use	P 500.00/day

Section 3Q.02. ***Time and Manner of Payment.*** The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least one week before the scheduled date on such activity shall be held.

CHAPTER 4
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 offices of this Municipality.

DOCUMENTS		AMOUNT OF FEE
a.	For every page or fraction thereof typewritten/ printout (not including the certificate and notation)	P100.00/page
b.	For every additional copy	P50.00/copy
c.	For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P100.00/ copy
d.	For certifying the official act of the Municipal Judge or other judicial certificate with seal	P100.00/ copy
e.	Photocopy or any other copy produced by copying machine per page	P5.00/page

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

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

Article B
LOCAL CIVIL REGISTRY FEES

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

Marriage Application fee (per applicant)	
- For application where applicants are residents of this municipality	- P800.00
- For application where one of the applicants is non-resident	- P1,000.00
- For application where one of the applicants is a foreigner	- P3,000.00
Marriage License fee	
- Form	- P2.00
- Service Fee	- P100.00
Certified true copy of Marriage Certificate	P100.00
Solemnization fee	P600.00
Family Planning/Marriage counseling fee (including certificate)	P100.00
POPCOM	P500.00
DSWD	P200.00
Sponsors Fee	P100.00

• Timely Registration of birth (0-30 days) • Delayed Registration of Birth • Certificate of Birth: Service fee • Certified true copy of birth certificate	Free P100.00 P100.00 P100.00
Registration of Death - For IP's Delayed Certification of Death	P100.00 Free P100.00
Burial permit fee Certified true copy of death certificate	P50.00 P100.00
Fee for exhumation of cadaver	P400.00
Fee for the transfer of cadaver (within)	P200.00
Fee for the transfer of cadaver (outside)	P400.00
Legitimation	P200.00
Adoption	P500.00
Filing fee of petition for correction of clerical or typographical error	P1,000.00
For change of first name or nickname	P3,000.00
For indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of Charge
For change of gender/month and day in the date of birth (RA 10172)	P3,000.00
Service fee for RA 10172	P1,000.00
Service fee for migrant petition	P500.00
Service fee for migrant petition for change of first name	P1,000.00
Legal separation or divorce	P3,000.00
Naturalization	P3,000.00
Annulment of marriage; declaration of absolute nullity of marriage; court order setting aside the decree of legal separation	P1,000.00
Voluntary Emancipation of Minor	P200.00
Court Decision Recognizing or Acknowledging Natural Children or Impugning or Denying Such Recognition	P200.00
Judicial Determination of Paternity Affiliation	P200.00
Court Decision or Order on the Custody of Minors and Guardianship	P200.00
Aliases	P200.00
Repatriation or Voluntary Renunciation of Citizenship	P200.00
Civil Interdiction	P200.00
Declaration or presumptive death of the absent spouse; judicial declaration of absence	P2,000.00
Compulsory recognition of child; voluntary recognition of illegitimate child	P200.00
Appointment of guardian; termination of guardianship	P200.00
Judicial determination of filiations	P200.00
Judicial determination of the fact of reappearance of absent spouse; if disputed	P200.00
Naturalization certificate; cancellation of naturalization certificate	P200.00
Separation or revival of property rights	P200.00
Emancipation of minor orphan	P200.00

Affidavit of Reappearance	P200.00
Acknowledgement	P200.00
Acquisition and ratification of Artificial Insemination	P200.00
Authorization and Ratification to Contract Marriage	P200.00
Option to elect Philippine citizenship	P200.00
Partition and distribution of properties of spouses; child's presumptive legitimacy	P200.00
Marriage settlement and any modification thereof	P200.00
Repatriation document	P200.00
Voluntary emancipation of minor	P200.00
Waiver of rights; interest on absolute community of property	P200.00
Other similar registerable instruments	P200.00
Registration of legal instruments	P200.00

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

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

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

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

Article C
POLICE CLEARANCE FEE

Section 4C.01. ***Imposition Fee.*** There shall be paid for each police clearance certificate obtained from the Dumingag Municipal Police Station with the following fees:

PURPOSE OF CLEARANCE		AMOUNT OF FEE
1.	For employment, scholarship, study grant and other purposes not hereunder specified	₱ 100.00
2.	For change of name	₱ 150.00
3.	For application for Filipino Citizenship	₱ 500.00
4.	For passport or Visa application	₱ 300.00
5.	For firearms permit application	₱ 500.00
6.	For PLEB clearance	₱ 100.00

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

Article D
SANITARY INSPECTION FEE

Refer to the Market Code of Dumingag.

Article E
SERVICE FEES FOR HEALTH EXAMINATION

Section 4E.01. *Administrative Provisions.*

(a) All transactions made in the Municipal Health Office are free of charge to all bonafide residents of this Municipality.

(b) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter with a regulatory fee of P100 pesos paid to the Municipal Treasurer's Office.

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

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

(d) Owners, managers or operators of the establishments are required to undergo Food Handlers' Seminar conducted by the Local Government Unit.

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

Section 4E.02. *Penalty.* A fine of two thousand pesos (P2, 000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F
CAT AND DOG REGISTRATION FEE

Section 4F.01. *Imposition Fee.* There shall be a collection of every owner of the dog a registration fee of Thirty Pesos **(P30.00)** for every dog vaccinated within the territorial jurisdiction of this Municipality. Free registration shall be imposed to every owners of a cat.

Section 4F.02. *Time of Payment.* The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog/ cat in close coordination with the Municipal Agricultural Office and the Municipal Veterinarian or authorized designee.

Section 4F.03. *Administrative Provisions.*

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

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

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

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

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

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

3. The dog/ cat owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog/ cat. The above provisions may not apply in a mass vaccination program. During a free mass vaccination, the cost shall be borne by the owner after the scheduled date.

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

5. Elimination of Unregistered Dog/ Cat - Unregistered dogs/cats over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated.

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

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

Elimination is based on the presence or absence of a cat/dog tag and/ or a registration or vaccination certificate.

The Municipal Veterinarian and the Municipal Agricultural Officer is tasked to determine the age of the dogs/cats.

6. Reporting of Biting Incidents - The owner of a dog/ cat which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

7. The owner of a dog/cat which has bitten any person shall be responsible for all the Treatment and dog/cat examination.

8. Financial support for the activity shall be borne by the Municipal Government and the Barangay Government.

9. There shall be a quarterly inventory monitoring of dogs and cats registered within the jurisdiction of this municipality.

10. Municipal Agriculture Office shall have a list of households with total dogs registered.

Section 4F.04. *Penalty.*
Any dog owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2, 500.00) Pesos without prejudice.

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority.

CHAPTER 5
MUNICIPAL CHARGES

Article A
RENTALS ON PERSONAL AND REAL PROPERTIES

Section 5A. 01. *Imposition of Fees.* The following rates of rental fees for the use of real and personal properties owned by this Municipality shall be collected:

Item	KINDS OF PROPERTY	Rate of Rental
1)	Land Only (per sq.m)	
	a) Located in commercial/industrial area	₱ 30.00/sq. m/week
	– Transient	P60.00/sq. m./week
	b) Located in residential area	₱ 30.00/sq. m/week
	c) others	₱ 30.00/sq. m/week
2)	Building (per square meter of floor area)	
	a) Located in commercial/industrial area	₱ 50.00/sq. m/week
	b) Located in residential area	₱ 50.00/sq. m/week
	c) others	₱ 50.00/sq. m/week

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

Article B
CHARGES FOR PARKING

Section 5B. 01. *Imposition of Fee.* There shall be collected fees for the use of Municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

NATURE	RATES
A) Day Parking Rates	
Vehicle Type:	
• Motorized Tricycle • Single Motor • Private Cars and Service Vehicles such as Passenger Jeepneys and Van • Cargo Trucks/ Delivery Vans • Passenger Bus (aircon/Non-aircon)	P480.00/year P480.00/year P40.00/day P60.00/ day P60.00/day
2) Overnight Parking Rates	
All types of vehicles	
• Daily	Additional P20.00/night
Each barangay shall assist the Municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a ten percent (10%) share of the fees collected from its area of jurisdiction.	
3) Towing fee of P500.00 and impounding fee of P300/day shall be collected from owners of vehicles who shall violate this Article.	

Section 5B.02. ***Parking Areas.*** There shall be a separate ordinance enacted for the identification of parking areas within the jurisdiction of this Municipality.

Section 5B. 03. ***Time of Payment.*** The fees herein imposed shall be paid to the Municipal Treasurer or to the duly delegated representative upon parking thereat.

Article C
WATERWORKS SYSTEM CHARGES

Section 5C.01. ***Imposition of Charges.*** The fees and charges provided herein shall be collected for the water service rendered by Dumingag Water District (DWD) of this Municipal's waterworks system.

For metered services:
Municipal charge for those consuming not more than ten (10) cubic meters per month:

Residential service	P75.00
Commercial service	P100.00
Industrial service	P120.00

For every cubic meter in excess of ten (10) cubic meter per month;

Residential service	P7.50
Commercial service	P10.00
Industrial service	P12.00

Required fees for water connection with Waterworks System

Cash Deposit	P500.00
Application fee	P150.00
Inspection fee	P60.00
Cross connection fee	P200.00
Transfer fee	P250.00

Installation fees for the first twenty lineal feet of pipe

Earth and gravel excavation	P300.00
Asphalt road	P400.00
Cemented road	P600.00
- For every additional pipe of twenty (20) lineal feet long or fraction thereof will be charged 50% of the above rate.	
Reinstallation fee – per twenty feet long pipe or fraction thereof	P250.00
Tapping fees - For 1/2 "diameter (Residential) - For 3/4 "diameter (Commercial)	 150.00 250.00
Plumbing services	
- Leaking faucets - Repair of pipeline - Repair of water meter - Other services	- P50.00/faucet/outlet - P50.00/hour - P200.00/m - P25.00/hour

Section 5C. 02. ***Time of Payment.*** The water bills of consumption is due and payable to the Office of the Municipal Treasurer within the prescribed due date of its area zone as stipulated in the water bills issued to each concessionaire. A grace period of five (5) days may be granted if concessionaire makes an appeal for disconnection deferment but an extension fee of twenty (P20.00) pesos shall be added to the bill, otherwise outright disconnection shall be effected.

Section 5C. 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 ten (10%) 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 5C. 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 five hundred (P500.00) pesos shall be required of every consumer/applicant before the initial service is rendered. It shall answer for any unpaid due and demandable water rental fees rendered in accordance with foregoing rates which shall automatically be charged against the cash deposit of the applicant 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 consumer 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 and 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 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 seventy five (P75.00) pesos for every 5/8"and ¾" of water and one hundred (P100.00) pesos for every water meter bigger than the above.

d. For re-opening and/or reconnection of service upon request of the consumer after it has been closed for delinquency. One hundred fifty (P150.00) 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 consumer.

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 pipes bigger than one-half inch (1/2") 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 a bigger size which shall in all cases subject to the approval of the Municipal Mayor or Manager.

g. Every Multi-door apartment and/or houses shall have separate water service connection and separate water meter for every occupant or lessee therein.

h. In cases where the municipal government cannot met the needed supply of water meter, the applicant for a service connection shall furnish himself with a new water meter of a recognized or reputable brand which shall be submitted to and sealed by the Municipal Treasurer or his authorized representative and the installation thereof shall be effective only after the corresponding inspection fee shall have been paid to the Municipal Treasurer. Malfunction meters shall be given a minimum of two (2) months.

Section 5C. 05. ***Application Requirement.*** The following are the requirements in applying waterworks system:

1. Cash Deposit - P500
2. Pre-membership - P20
3. Policy Seminar
4. Estimates of Plumbing Materials

Section 5C. 06. ***Penalty.*** Any violations of the provisions of the article shall be punished by a fine of not less than One thousand (P1,000) pesos but not exceeding Two Thousand five hundred (P2,500) pesos, or imprisonment of not less than Six (6) month but not exceeding One (1) year or both at the discretion of the Court.

Article D
PAYMENT FOR ECOSYSTEM SERVICES (PES)

Section 5D.01. ***Definition of Terms.***

- **Payment for Ecosystem Services (PES)** – a transaction in which an environmental service (ES) or a form of land use management likely to secure services.
- **Level 1 water system** – stand-alone water points (e.g., hand pumps, shallow wells, rainwater collectors)
- **Level 2 water system** – communal faucet system; piped water from a communal water point (e.g., bore well, spring system)
- **Level 3 water system** – extensive distribution network of piped water connecting individual households

Section 5D.02. Principle.

- *Those who provide environmental services get paid for doing so ('provider gets')*
- *Those who benefit from environmental services pay for their provision ('user pays')*

Section 5D.03. ***Purpose.***

- To ensure sustainable utilization of groundwater;
- To conserve water and protect water quality;
- To increase stakeholders' awareness on the benefits of a healthy ecosystem;
- To engage watershed communities in ecosystem protection and forest regeneration;

- To increase awareness and ownership of the community of the watershed where they belong through information, education and communication campaign about the characteristics and ecological functions of their watershed in a form best understood and appreciated by the local community; and
- Used as a tool for poverty reduction in watershed communities

Section 5D.04. ***Administrative Provisions.***
- Quarterly Reporting of the collections to the public.

Section 5D.05. ***Watershed Management Fund/ Green Fund.***

		Level 3	Level 2	Level 1
a. Commercial	-	₱ 250.00/ year	P120/ year	P60/ year

Section 5D.06. ***Time of Payment.*** The fees herein imposed shall be added upon renewal of business permits and paid to the Municipal Treasurer or to the duly delegated representative.

Article E
CEMETERY CHARGES

Section 5E.01. ***Imposition of Fees.*** There shall be collected the following rental fees for a period of five (5) years for the rental of Municipal Cemetery lots:

NATURE OF LEASE	Fee for Lease Period
a) Rental fee for each burial lot	₱ 100.00/sq. m.
- Year thereafter	P50.00/sq.m.
b) For every additional layer thereof	₱ 50.00/sq. m.
c) For niches	₱ 300.00
- Year thereafter	P150.00

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

The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

Section 5E.03. ***Administrative Provisions.***

(a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this Municipality located at Barangay Lower Landing, Dumingag, Zamboanga del Sur.

(b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.

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

(d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.

(e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.

(f) In case a lessee intends to renew the lease after its termination, he/she must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.

(g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

(h) The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article F
MARKET FEES AND CHARGES

Refer to the Market Code of Dumingag.

Article G
SLAUGHTERHOUSE FEES

Section 5G.01. ***Permit Fee to Slaughter.*** Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian and/or the Municipal Health Officer. For this permit a permit fee in the amount of twenty pesos (P20) shall be paid.

Section 5G.02. ***Imposition of Slaughter Fees.*** There shall be collected the following slaughter fees:

KIND OF ANIMALS	AMOUNT OF FEE
FOR PUBLIC CONSUMPTION ON THE BASIS OF KILO:	
• Large cattle per kilo of dressed meat	₱2.00
• Hogs per kilo of dressed meat	P2.00
• Goats per kilo of dressed meat	P2.00
• Sheep per kilo of dressed meat	P2.00
• Other per kilo of dressed meat	P2.00
FOR HOME CONSUMPTION ON THE BASIS OF KILO:	
• Large cattle per kilo of dressed meat	₱ 2.00
• Hogs per kilo of dressed meat	P2.00
• Goats per kilo of dressed meat	P2.00
• Sheep per kilo of dressed meat	P2.00
• Other per kilo of dressed meat	P2.00

Section 5G.03. ***Place of Slaughter.*** The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere **except** cattle; provided, that the animal slaughtered shall not be sold or offered for sale.

Section 5G.04. ***Requirement for the Issuance of a Permit for the Slaughter of Large Cattle.*** Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor.

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

For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 5G. 05. *Corral Fee.* The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

KIND OF ANIMAL	FEE (per head)
• Large cattle, per head	₱ 5.00
• Hogs per head	₱ 5.00
• Goats per head	₱ 5.00
• Sheep per head	₱ 5.00
• Other per head	₱ 2.00

Section 5G.06. *Administrative Provisions.*

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

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

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

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

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

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

Section 5G.07. ***Penalty***. Any violation of this provisions of this article shall be punished by a fine of not less than one thousand pesos (P1, 000.00), but not exceeding two thousand (P2,000.00) pesos, or imprisonment of not less than six (6) months but not more than one (1) year or both, at the discretion of the court.

CHAPTER 6
COMMUNITY TAX

Section 6.01. ***Imposition of Tax***. There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 6.02. ***Individuals liable to Community Tax***. Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos 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 exceed Five Thousand Pesos (P5,000.00)

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

Sec. 6.03. ***Juridical Persons Liable to Community Tax***. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

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

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

Section 6.04. ***Exemptions***. The following are exempted from the Community Tax:
(a) Diplomatic and consular representatives; and
(b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 6.05. ***Place of Payment***. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6.06. Time of Payment; Penalties for Delinquency:
(a) The Community Tax shall accrue to the first (1st) day of January each year which shall be paid not later than the date of February of each year.
(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or

before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.

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

(d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or 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 community tax for that year.

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

Section 6.07. *Community Tax Certificate.* A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.08. *Presentation of Community Tax Certificate on Certain Occasions.*

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

The presentation of community tax shall not be required in connection with the registration of a voter.

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

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

Section 6.09. *Collection and Allocation of Proceeds of the Community Tax.*

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

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

The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:

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

CHAPTER 7
GENERAL ADMINISTRATIVE PROVISIONS

Article A
COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS

Section 7A.01. *Tax Period.* Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. *Accrual of Tax.* Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. *Time of Payment.* Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. *Surcharge for Late Payment.* Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. *Interest on Unpaid Tax.* In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 7A.06. *Collection.* Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

Section 7A.07. *Issuance of Receipts.* It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 7A.08. ***Record of Persons Paying Revenue.*** It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. ***Accounting of Collections.*** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 7A.10. ***Examination of Books of Accounts.*** The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality, and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the Municipal Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 7A.11. ***Accrual to the General Fund of Fines, Costs, and Forfeitures.*** Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any Municipal ordinance shall accrue to the General Fund of the Municipality.

Article B
CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 7B.01. ***Local Government's Lien.*** Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. ***Civil Remedies.*** The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

(a) **By administrative action** through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and

(b) **By judicial action.** Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Section 7B.03. *Distraint of Personal Property.* The remedy by distraint shall proceed as follows:

(a) *Seizure.* Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.

(b) *Accounting of Distrained Goods.* The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) *Publication.* The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

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

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

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

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

(f) *Disposition of Proceeds.* The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount de, including all expenses, is collected.

(g) *Levy on Real Property.* After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

(h) *Penalty for Failure to Issue and Execute Warrant.* Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

(i) *Advertisement and Sale.* Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

(j) *Redemption of Property Sold.* Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

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

(l) *Purchase of Property by the Municipal for Want of Bidder.* In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the Municipality.

(m) *Resale of Real Estate Take for Taxes, Fees or Charges.* The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this Municipality.

(n) *Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action.* The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations ~~(IRR)~~.

(o) *Further Distraint or Levy.* The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

(p) *Personal Property Exempt from Distraint of Levy.* The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10, 000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C
TAXPAYER'S REMEDIES

Section 7C. 01. *Periods of Assessment and Collection.*

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

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

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C. 02. ***Protest of Assessment.*** When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or form the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 7C. 03. *Claim for Refund of tax Credit.* No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C. 04. *Legality of this Code.* Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D
MISCELLANEOUS PROVISIONS

Section 7D.01. *Power to Levy other taxes, Fees or Charges.* The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. *Publication of the Revenue Code.* Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. *Public Dissemination of this Code.* Copies of this Revenue Code shall be furnished to the Municipal Treasurer and other deemed necessary offices for public dissemination.

Section 7D.04. *Authority to Adjust Rates.* The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not often than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. *Withdrawal of Tax Exemption Privileges.* Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER 8
GENERAL PENAL PROVISIONS

Section 8. ***Penalties for Violation of Tax Ordinance.*** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine:

First Offense	P1,500 or 6 months imprisonment
Second Offense	P2,000 or 8 months imprisonment
Third and succeeding offenses	P2,500 or imprisonment of 1 year or both at the discretion of the court.

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

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

CHAPTER 9
FINAL PROVISIONS

Section 9.01. ***Separability Clause.*** If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9.02. ***Applicability Clause.*** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9.03. ***Repealing Clause.*** All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 9.04. ***Effectivity and Publication Clause.*** This ordinance shall take effect after the approval of the Sangguniang Panlalawigan and after fifteen (15) days from the date, a copy hereof is posted in the bulletin board at the entrance of the Municipal Hall and in at least two (2) other conspicuous places in the Poblacion, announcement in the local cable TV and FM station and further published in a local newspaper of general circulation once a week for three consecutive weeks, informing the constituents of the provisions and date of the effectivity thereof.

Enacted: January 29, 2019

SANGGUNIANG BAYAN MEMBERS:

Hon. Lars Christian C. Tangalin		Hon. Irish J. Mandao	absent
Hon. Nilo B. Ledesma		Hon. Jenny T. Arbitrario	
Hon. Paquito P. Ducrme, Jr.		Hon. Tracy E. Morpos	
Hon. Bernaldo P. Degenion		Hon. Jerson L. Cabalung	absent
Hon. Leonel C. Dinawanao			

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED

FRANCIS JOERAY T. GUMBAN
Presiding Officer/Acting Municipal Vice Mayor

JESSYL B. PALON
Secretary to the Sanggunian

APPROVED: February 27, 2019

MARK V. PACALIOGA
Municipal Mayor

Not valid without Sanggunian seal

MTO - 7-5-19

RECEIVED:
8/5/19

10-08-19 - PNP

8/21/19

MMO 10-8-2019

ORIGINAL
SB FILE