



Office of the Sangguniang Bayan

EXCERPT FROM THE RECORD OF PROCEEDINGS OF THE 46th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF URBIZTONDO, PANGASINAN, HELD ON NOVEMBER 14, 2022, AT THE LEGISLATIVE BUILDING

Present:

Vice Mayor Volter D. Balolong
Coun. Mirla D. Balolong
Coun. Alexis G. dela Vega
Coun. Pepito N. Calugay
Coun. Zenaida P. Espinosa
Coun. Renzie M. Dispo
Coun. Reynaldo T. Bautista
Coun. Dyna P. de Guzman
Coun. Joel M. Frias
Coun. Fernando L. Tapiador
Coun. Rozel Clyde D. Uson

Presiding Officer
Member
Member
Member
Member
Member
Member
Member
Member
Member (ABC Pres.)
Member (SKF Pres.)

Absent:

None

MUNICIPAL ORDINANCE NO. 14 – 2022

Sponsored by: Coun. Coun. Reynaldo T. Bautista and Coun. Alexis G. dela Vega

Ordinance Revising the Revenue Code (Ordinance No. 07, II-05) of the Municipality of Urbiztondo, Pangasinan

Be it ordained by the Sangguniang Bayan of the Municipality of Urbiztondo, Province of Pangasinan, in Session assembled that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1. Short Title. This Ordinance shall be known as the "Revised Revenue Code of the Municipality of Urbiztondo, Province of Pangasinan".

Sec. 2. Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this municipality.

Article B. Construction of Provisions

Section 1. 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.

Sec. 2. 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.

- 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.
- 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 sequence shall prevail.

Article C. Definition of Terms

Section 1. Definitions. When used in this Code, the following terms shall be understood as follows:

- a. **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- b. **Charges** refer to pecuniary liability, as rents or fees against persons or property/ies.
- c. **Cooperative** is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- d. **Corporations** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

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

- e. **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- f. **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- g. **Franchise** is a right or privilege that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- h. **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the

taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT).

- i. **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.
- j. **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- k. **Municipal Waters** include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.
- l. **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- m. **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.
- n. **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- o. **Rental** means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.
- p. **Residents** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- q. **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- r. **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- s. **Tax** means an enforced contribution, usually monetary in form, levied by the law making body on persons and property/ies subject to its jurisdiction for the precise purpose of supporting governmental needs.
- t. **Vessels** include every type of boat, craft or other artificial contrivance, capable of being used as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 1. Definitions. When used in this Article, the following terms shall be understood as follows:

- a. **Advertising Agency** includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- b. **Agricultural Products** include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

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

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

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

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- c. **Amusement** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun.
 - d. **Amusement Places** include theaters, cinemas, concert halls, circuses and other places where one seeks admission to entertain oneself by seeing or viewing the show or performance.
 - e. **Banks and other Financial Institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder.
 - f. **Brewer** includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
 - g. **Business Agent** includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
 - h. **Cabaret/Dance Hall** includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
 - i. **Capital Investment** is the amount or value of money/materials that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
 - j. **Carinderia** refers to any public eating place where food already cooked are served at a price.
 - k. **Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
 - l. **Contractor** includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.
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As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops

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for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

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- m. **Dealer** means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.
- n. **Importer** means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- o. **Manufacturer** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption.
- p. **Marginal Farmer or Fisherman** refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- q. **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes.
- r. **Peddler** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance.
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- s. **Public Market** refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- t. **Rectifier** comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- u. **Restaurant** refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- v. **Retail** means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.
- w. **Vessel** includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- x. **Wharfage** means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.
- y. **Wholesale** means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Sec. 2. 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 hereunder prescribed as follows:

- 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:	Tax Per Annum
Less than 10,000.00	199.65
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	365.20
20,000.00 or more but less than 30,000.00	532.40
30,000.00 or more but less than 40,000.00	798.60
40,000.00 or more but less than 50,000.00	997.70
50,000.00 or more but less than 75,000.00	1,597.20
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50
200,000.00 or more but less than 300,000.00	4,658.50
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,637.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,961.00
5,000,000.00 or more but less than 6,500,000.00	29,493.75
6,500,000.00 or more	At a rate not exceeding Forty Five percent (45%) of one percent (1%)

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year:	Tax Per Annum
Less than 1,000.00	21.78
1,000.00 or more but less than 2,000.00	39.93
2,000.00 or more but less than 3,000.00	60.50
3,000.00 or more but less than 4,000.00	87.12
4,000.00 or more but less than 5,000.00	121.00
5,000.00 or more but less than 6,000.00	146.41
6,000.00 or more but less than 7,000.00	173.03
7,000.00 or more but less than 8,000.00	199.65
8,000.00 or more but less than 10,000.00	226.27
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	332.75
20,000.00 or more but less than 30,000.00	399.30
30,000.00 or more but less than 40,000.00	532.40
40,000.00 or more but less than 50,000.00	798.40
50,000.00 or more but less than 75,000.00	1,197.90
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,262.70
150,000.00 or more but less than 200,000.00	2,928.20
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,324.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) 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.

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On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article:

1. Rice and Corn;

2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;

3. Cooking oil and cooking gas;

4. Laundry soap, detergents, and medicine;

5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;

6. Poultry feeds and other animal feeds;

7. School supplies; and

8. Cement.

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- 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 of 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: | Tax Per Annum |
|--|---------------|
| 400,000.00 or less | 2.4% |
| More than 400,000.00 | 1.2% |
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The rate of two percent (2.4%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1.2%) per annum shall be imposed on sales in excess of 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 (P30,000.00) 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:	Tax Per Annum
Less than 5,000.00	33.28
5,000.00 or more but less than 10,000.00	74.54
10,000.00 or more but less than 15,000.00	126.44
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate of sixty percent (60%) 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 Thirteen Thousand Eight Hundred Pesos (P13,800.00).

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

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

In 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 fifty five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

- g. On the businesses hereunder enumerated:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar

contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments;

3. Commission agents;
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents;
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
7. Subdivision owners/ Private Cemeteries and Memorial Parks;
8. Privately-owned markets;
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System;
11. Operators of computer services establishment (Internet Café);
12. General consultancy services; and
13. All other similar activities consisting essentially of the sales of services for a fee.

Amount of Gross Sales/Receipts For the Preceding Calendar Year:	Tax Per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	74.25
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate of sixty percent (60%) 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 Thirteen Thousand Eight Hundred Pesos (P13,800.00).

- h. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding Sixty Pesos (P 60.00) per peddler annually.
- i. On Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers tax herein imposed.

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

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

Air-conditioned buses	550.00 per unit/annum
Buses without air conditioning	500.00 per unit/annum
"Mini" buses	200.00 per unit/annum
Utility Vans	200.00 per unit/annum
Jeepneys/Fieras/Tamaraws	150.00 per unit/annum
Taxis	150.00 per unit/annum
Tricycles	50.00 per unit/annum

(NOTE: Rate may be determined by computing estimated earning per day x 300 days x rate not to exceed 2.2% of gross receipts)

Sec. 3. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Sec. 4. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Sec. 5. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be six and 5/100 percent (6.05%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Situs of Tax

Section 1. 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 as the case may be.

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

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

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

b. Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.
3. In cases where there is a factory of project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

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

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

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

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

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

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers who 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 said factory shall be taxable by this municipality along with the sales made in the principal office.

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

Section 1. Payment of Business Taxes.

- a. The taxes imposed under Chapter II Article A Section 1 and Article B Section 1 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 Article A Section 1 and Article B Section 1 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 Article A Section 1 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 Article A Section 1 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

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

Sec. 3. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Sec. 4. Administrative Provisions.

- a. Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.
- b. Issuance and Posting of Official Receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

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

- c. Invoices or Receipt. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (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 sufficient for purposes of this Code.

- d. Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- e. Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- f. Issuance of Certification. The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P 100.00).
- g. Transfer of Business to Other Location. Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- h. Retirement of Business. Any person natural or juridical, subject to the tax on business under this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the 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 in the course of the renewal of the permit or license to operate the business.

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

1. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
2. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

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

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

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

- i. Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid. The surviving heir shall re-apply his application for business permit.

CHAPTER III. PERMIT AND REGULATORY FEES
Article A. Mayor's Permit Fee on Business

Section 1. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business 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 definition of business size is hereby adopted:

Enterprise Scale	Asset Limit	Work Force
Micro-industries	A. P 75,000 - P99,999 B. 50,000 - 74,999 C. 30,000 - 49,999	1 - 10
Small-scale industries	P 100,000 - P299,999	11 - 99
Medium-scale industries	P 300,000 - P499,000	100 - 199
Large-scale industries	P 500,000 - P 20M	200 and above

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

Classification/Category	Rate of Fee/Per Annum
1. On Manufacturers/Importers/Producers	
Micro-industry	A. 800.00 B. 600.00 C. 500.00
Small-scale industries	1,200.00
Medium-scale industries	2,000.00
Large-scale industries	4,000.00
2. On Banks	
Rural, Thrift and Savings Banks	4,000.00
Commercial, Industrial and Development Banks	6,000.00
Universal Banks	10,000.00
3. On Other Financial Institutions	
Small	2,000.00
Medium	6,000.00
Large	10,000.00
4. On Contractors/Service Establishments	
Micro-industry	400.00
Small-scale industries	800.00

	Medium-scale industries	1,600.00
	Large-scale industries	2,000.00
5.	On Wholesalers/Retailers/Dealers or Distributors	
	Micro-industry	A. 600.00
		B. 500.00
		C. 400.00
	Small-scale industries	1,200.00
	Medium-scale industries	1,600.00
	Large-scale industries	2,000.00
6.	On Trans-loading Operations	
	Micro	600.00
	Small	800.00
	Medium	1,600.00
	Large	2,000.00
7.	Other Businesses	
	Micro-industry	A. 600.00
		B. 500.00
		C. 300.00
	Small-scale Industries	800.00
	Medium-Scale Industries	1,600.00
	Large-Scale Industries	2,000.00
8.	Amusement Devices	
	Each jukebox machine and apparatus	600.00
	Each videoke machine or apparatus	600.00
	Computer games per machine or unit	600.00
	Internet machine	600.00
9.	Transmission tower, Cell site tower, Telephone poles and Electric post	
	Each transmission tower	1,500.00
	Cell site tower	10,000.00
	Each telephone pole	300.00
	Each electric post	100.00
10.	- On appliance repair shop	500.00
	- Ballaster maker	600.00
	- Battery charging and battery repair shops	250.00
	- Boarding house	600.00
	- Bread dealer	500.00
	- Building Contractor (carpenters, masons, etc)	650.00
	- Carpentry shop	500.00
	- CD, VHS, DVD rental	500.00
	- Chain saw	500.00
	- Cell phone and accessories dealer	1,000.00
	- Cell phone repair shops	1,200.00
	- Coconut/Rice/Meat Grinders	600.00
	- Collecting agencies (insurance, individual money-lenders, etc.) or agents	600.00
	- Computer rental shops	1,000.00
	- Construction and/or repair shops of motor vehicles including painting/re-painting	1,000.00
	- Consultancy Offices or firms	2,500.00
	- Dental/optical/veterinary/therapeutic clinics etc.	1,000.00
	- Dress shop and gowns or barong tagalog rentals, etc.	1,000.00
	- E-load dealer	1,200.00
	- E-load retailer	500.00
	- Firewood or charcoal dealer	300.00

- Fish dealer	1,000.00
- Fish retailer	550.00
- Fruit dealer	1,000.00
- Fruit retailer	300.00
- Funeral/embalming parlors/undertaker/morgue, mortuary, etc	2,000.00
- Furniture repair and upholstery including vehicle upholstery	1,000.00
- Law office/Notary public/Legal counselor/Attorney-at-Law/Paralegal, etc.	1,000.00
- Gasoline station	3,000.00
- General engineering and building and specialty contractors	2,000.00
- Gift and novelty shop	500.00
- Goldsmith/silversmith, etc. Jewel smiths/jewel setters	500.00
- Hollow blocks maker/concrete works fabricator	1,500.00
- Installer of gas or electric light, heat or power and/or water system, sound system	600.00
- Livestock dealer:	
Large cattle	1,200.00
Small cattle	600.00
- Machine shop	1,500.00
- Mango spraying contractors	1,000.00
- Meat retailer	500.00
- Medical clinic with lying-in clinic	2,000.00
- With out-patient department (OPD)	1,000.00
- Motor shop/electrical	1,000.00
- Motorcycle/tricycle repair shop	1,000.00
- Pawnshop	1,500.00
- Photographic studios and video camera	1,000.00
- Plastic lamination, xerox copying and typing job	500.00
- Prepaid/SIM card store	500.00
- Public warehouse and bodega	300.00
- Radio repair shops, computers, TV, VCRs/CD and DVD players and other home appliances or electronic repair shops, antenna installers, etc.	550.00
- Recruiting agency	2,000.00
- Rice mill	
Kiskisan	2,000.00
Cono	2,000.00
Traveling	1,500.00
- School bus	1,500.00
- Shoe repair shop, etc.	200.00
- Signs and/or painters	500.00
- Signs/banners/streamers and/or house painter, etc.	1,000.00
- Sound system and light rental	1,500.00
- Tailor shops and repair shops of pants, etc.	1,500.00
- Tables, chairs and canopy or tent for rent	1,500.00
- Tricycle body-building shop	2,000.00
- Truck body-building shop	2,000.00
- Ukay-ukay stores	600.00
- Umbrella repair shop	200.00
- Vaciador/tool sharpening shop	250.00
- Vegetable dealer	500.00
- Videoke bar	2,000.00
- Vulcanizing shop	600.00

- Watch repair shop	300.00
- Water refilling station	1,000.00
- Welding shops, junk shops	1,000.00
11. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, bar, carinderias, panciterias, hamburger stands and food catering:	
- Panciteria/restaurant/carinderia	330.00
- all other eateries (lomi/noodles, arroz caldo, BBQ stand, etc.	165.00
12. On all business establishments principally rendering or offering to render services:	
- Barber shop	
with 3 chairs or more	500.00
with 1 or 2 chair/s only	350.00
- Beauty parlor/manicure/pedicure shop, etc.	
with 3 chair or more	500.00
with 1 or 2 chair/s only	350.00
13. On amusement places/centers/parks	
- Pools and/or billiard halls, per table	500.00
- Resort/park or picnic ground operators	2,000.00
Mayor's Clearance Fee	
For Local Purposes	200.00
For Abroad	300.00
Mayor's Permit Fees on "Sin Goods and Activities"	
Retail dealers in foreign liquors	1,000.00
Retail dealers in domestic liquors	200.00
Retailers of distilled spirits	500.00
Retailers of fermented liquors	500.00
Tobacco dealers	200.00
Retail dealers of manufactured tobacco	1,500.00
Amusement places	2,000.00
Golf Courses, etc.	5,000.00

Sec. 2. 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.

Sec. 3. Administrative Provisions.

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

- i. Location sketch of the new business
- ii. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
- iii. A certificate attesting to the tax exemption if the business is tax exempt
- iv. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
- v. Tax clearance showing that the operator has paid all tax obligations in the municipality
- vi. Barangay clearance
- vii. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- viii. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.

2. For renewal of existing business permits

- i. Previous year's Mayor's permit
- ii. Two (2) copies of the annual or quarterly tax payments
- iii. Two (2) copies of all receipts showing payment of all regulatory fees as provided for in this Code
- iv. Certificate of tax exemption from local taxes or fees, if exempt

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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 be refused to:

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1. any person who previously violated any ordinance or regulation governing permits granted;
 2. whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
 3. who has unsettled tax obligation, debt or other liability to the government; and
 4. who is disqualified under any provision of law or ordinance to establish or operate the business applied for.
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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.

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- 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 copy of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos Only (P 200.00)

- 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 for inspection and for other reasonable cause.
- e. **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- f. **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, is a hazard or threat to public health and welfare or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until such is restored by the Sangguniang Bayan.

Sec. 4. Rules and Regulations on Certain Establishments.

- a. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six 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. On Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

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

Section 1. Definitions. When used in this Article, the following terms shall be understood as follows:

- a. Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- b. Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- c. Gaffer (taga-tari) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- d. Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Sec. 2. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

- a. From the owner/operator/licensees of the cockpit:

1. Application filing fee	10,000.00
2. Annual cockpit permit fee	2,000.00

- b. From cockpit personnel

1. Promoters/Hosts	200.00
2. Pit Manager	200.00
3. Referee	200.00
4. Bet Taker "Kristo/Llamador"	200.00
5. Bet Manager "Maciador/Kasador"	200.00
6. Gaffer "Mananari"	200.00
7. Cashier	200.00
8. Derby (Matchmaker)	200.00

Sec. 3. Time and Manner of Payment.

- a. The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- b. The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- c. The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

Sec. 4. Administrative Provisions.

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

- d. Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- e. Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Sec. 5. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article C. Special Permit Fee for Cockfighting

Section 1. Definitions. When used in this Article, the following terms shall be understood to mean:

- a. Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.
- b. Local Derby is an invitational cockfight participated in by gamecockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- c. International Derby refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

Sec. 2. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

- | | |
|---|----------|
| a. Special Cockfights (Pintakasi) | 600.00 |
| b. Special Derby Assessment from Promoters of | |
| Two-Cock Derby | 1,000.00 |
| Three-Cock Derby | 1,600.00 |
| Four-Cock Derby | 2,000.00 |
| Five-Cock Derby | 3,000.00 |

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

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

Sec. 5. Administrative Provisions.

- a. Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal, agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- b. Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

Sec. 6. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D. Mayor's Permit Fee on Ambulant and Itinerant Amusement Operators

Section 1. Imposition of Tax. There is hereby imposed a Mayor's Permit Fee on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	P200.00/day
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	P200.00/day
Sports contest/exhibitions per day	P500.00/day

Sec. 2. Time of Payment. The fee herein imposed shall be payable before engaging in such activity.

Article E. Permit Fee on Circus and Other Parades

Section 1. Imposition of Fee. There shall be collected a Mayor's Permit Fee of P 200.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Sec. 2. 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 (5) days before the scheduled date of the circus or parade and on such activity shall be held.

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

Sec. 4. 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 F. Registration and Transfer Fees on Large Cattle

Section 1. Definition. For purposes of this Article, "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Sec. 2. 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:

- | | |
|---------------------------------|-------------------------|
| a. For Certificate of Ownership | Amount of Fee
150.00 |
|---------------------------------|-------------------------|

b.	For Certificate of Transfer	200.00
c.	For Registration of Private Brand	500.00
d.	For Registration of Large Cattle	200.00

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

Sec. 3. 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.

Sec. 4. 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.

Sec. 5. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article G. Permit Fee for Excavation

Section 1. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

- a. For crossing streets with concrete pavement:
 - 1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.) 250.00
 - 2. For crossing across base of streets with concrete pavement, per linear meter (boring method) 250.00
- b. For crossing streets with asphalt pavement:
 - 1. Minimum fee 250.00
 - 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m) 100.00
- c. For crossing the streets with gravel pavement:
 - 1. Minimum fee 100.00
 - 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters) 125.00

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|----|---|------------|
| d. | For crossing existing curbs and gutters resulting in the damage | 100.00 |
| e. | Excavation permits for construction of houses, buildings and all other establishments on private or public lots | 30.00/sq.m |
| f. | Additional fee for every week of delay in excess of excavation period provide in the Mayor's Permit | 150.00 |

Excavation permit

- | | | |
|----|--|--------|
| a. | For 50 cubic meter or less | 300.00 |
| b. | Over and above 50 cubic meter, per cubic meter of fraction | 15.00 |

For Drillings Wells

- | | | |
|----|--|----------|
| a. | For two-inch diameter pipe | |
| 1. | Above 150 Feet but less than 200 feet | 500.00 |
| 2. | Over 200 Feet, per linear foot or fraction thereof | 10.00 |
| b. | For three-inch diameter pipe | |
| 1. | Above 150 feet but less than 200 feet | 700.00 |
| 2. | Over 200 feet, per linear foot or fraction thereof | 15.00 |
| c. | For four-inch diameter pipe | |
| 1. | Above 150 feet but less than 200 feet | 900.00 |
| 2. | Over 200 feet, per linear foot or fraction thereof | 20.00 |
| d. | For five-inch diameter pipe | |
| 1. | Above 150 feet but less than 200 feet | 1,200.00 |
| 2. | Over 200 feet, per linear foot or fraction thereof | 50.00 |

Additional fee of P1,000.00 for every day of delay in excess of excavation period provided in the Mayor's permit 200.00/day

Sec. 2. 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 P20,000.00 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 seven (7) days after the purpose of the excavation is accomplished.

Sec. 3. Administrative Provisions.

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

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

Section 1. 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.

Sec. 2. 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.

Sec. 3. 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:

	Amount of Fee
a. For sealing linear metric measures:	
Not over one (1) meter	40.00
Measure over one (1) meter	60.00
b. For sealing metric measures of capacity:	
Not over ten (10) liters	40.00
Over ten (10) liters	60.00
c. For sealing metric instruments of weights:	
With capacity of 30 kgs. and below	60.00
With capacity of more than 30 kgs. to 300 kgs.	100.00
With capacity of more than 300 kgs. to 3,000 kgs.	500.00
With capacity of more than 3,000 kg.	250.00
d. For sealing apothecary balances of precision	
Over 3,000 kg.	500.00
Over 300 to 3,000 kg.	400.00
Over 30 to 300 kg.	200.00
30 kg. or less	150.00
e. For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of weights:	
For use therewith	250.00
For each extra weight	50.00
f. For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P100.00 for each instrument shall be collected.	

Any person engaged in any fraudulent practices and/or unlawful possession or use of instruments of weight and measures shall be fined as follows:

1st Offense	200.00
2nd Offense	500.00
3rd Offense (Fine Plus Confiscation)	1,000.00

Sec. 4. 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.

Sec. 5. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Sec. 6. 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.

Sec. 7. Administrative Provisions.

- a. The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- b. The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- c. The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- d. Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Sec. 8. Fraudulent Practices Relative to Weights and Measures. The following acts related to weights and measures are prohibited:

- a. for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b. for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c. for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d. for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any 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 erigaged 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.

Sec. 9. Penalties.

- a. Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 8 under this Article shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- b. Any person who shall violate the provisions of paragraph of (g) of Section 8 under this Article for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- c. The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 8 under this Article shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

(This Article has been updated to conform to the provisions of the Consumer Act of 1992, Republic Act No. 7394)

Article I. Permit Fee on Film-Making

Section 1. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

a.	Commercial movies	Rate of Fee Per Filming P10,000/film
b.	Commercial advertisements	10,000/film
c.	Documentary film	5,000/film
d.	Videotape coverage/Photoshoot	500/coverage

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

Sec. 2. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit ten (10) days before location-filming is commenced.

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

Section 1. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this municipality.

	Rate of Fee Per Annum
a. Harvester	
1. For resident of Urbiztondo	1,000.00
2. For non-resident	3,000.00
b. Heavy Tractors	2,000.00
c. Bulldozer	2,000.00
d. Forklift	400.00
e. Heavy Graders	2,000.00
f. Rolling Rice Mill	1,500.00
g. Light Graders	500.00
h. Mechanized Threshers	700.00
i. Manual Threshers	200.00
j. Cargo Truck	2,000.00
k. Dump Truck	1,000.00
l. Road Rollers	2,000.00
m. Payloader	2,000.00
n. Primemovers/Flatbeds	2,000.00
o. Backhoe	2,000.00
p. Rockcrusher	2,000.00
q. Bathing Plant	2,000.00
r. Transit/Mixer Truck	1,500.00
s. Crane	5,000.00
t. Other agricultural machinery or heavy equipment not enumerated above	500.00

Sec. 2. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

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

Article K. Permit Fees on Tricycle Operators

Section 1. Definitions. When used in this Article, the following terms shall mean:

- 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 or a motorcycle with a two-wheel cab operated to render transport Services to the general public for a fee.
- d. Motorized Tricycle Operator's Permit (MTOP) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- e. Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Sec. 2. Imposition of Fees. There shall be collected an annual fee in the amount of Two Hundred Pesos/Unit (P200.00/unit) for the operation of tricycle-for-hire.

(The annual franchise fee should cover the cost of regulation and surveillance, plus the estimated annual business tax that the operator would pay for each unit. The integration of tax and regulatory fee simplifies tax administration and tax compliance.)

Other fees on tricycle operations:

- | | | |
|----|---------------------------------------|-------------|
| 1. | Franchise fee | P200.00 |
| | Sticker | 75.00 |
| 2. | Filing Fee | |
| | a. For the first five (5) units | P50.00/unit |
| | b. For each additional unit | 20.00/unit |
| 3. | Fare adjustment fee for fare increase | 100.00 |
| 4. | Filing fee for amendment of MTOP | 150.00 |

Sec. 3. 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.

Sec. 4. Administrative Provisions.

- a. Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- b. The Sangguniang Bayan of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

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

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

The official rate to be initially adopted shall be a minimum fee of Twenty Pesos (P20.00) plus Five Pesos (P5.00) per km. in excess of four (4) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

- d. The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- e. For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby constituted as follows:

Sangguniang Bayan Member, Chairman on Public Transport	Chairman
Municipal Treasurer	Member
Chief of Police	Member

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

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

Section 1. Imposition of Fee. There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
a. On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P100.00
b. On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
c. On employees and Workers in food or eatery establishment	100.00
d. On employees and workers in night or night and day establishment	100.00
e. All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	100.00

Sec. 2. Exemption. All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

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

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

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

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

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

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

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

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

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

- e. All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality.

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

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

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

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

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

Sec. 6. Administrative Provisions.

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

Article M. Building Permit

Section 1. No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, after, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Sec. 2. Imposition of Fee. There shall be collected from each applicant for a building permit fee plus a filing fee of Two Hundred Pesos (P200.00) pursuant to Department Order 155, Series of 1992 dated September 25, 1992 of the Department of Public Works and Highways.

Sec. 3. 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.

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

Sec. 5. Administrative Provisions.

- a. The application for the building permit shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architecture or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:
 1. Description of the work to be covered by the permit applied for;
 2. Description and ownership of the lot on which they proposed work is to be done as evidenced by TCT and/or copy of the contract of lease over the lot if applicant is not the registered owner;
 3. The use or occupancy for which the proposed work is intended; and
 4. Estimated cost of the proposed work.
- b. To be submitted together with such application are not 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 a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the Building Code.
 1. A copy of the plan showing the location of the building to be constructed with the reference boundaries of the lot.
 2. General drawing showing:
 - i. Floor and roof plans
 - ii. Foundation and footing plans
 - iii. Transverse and longitudinal plan
 - iv. Elevation
 - v. Framing plans showing complete forming of the building or structure
 - vi. Isometric view of plumbing layout
 - vii. Electrical layout, and
 - viii. Detail of structure and architectural parts.

Sec. 6. Penalty. Any violation of the provision of this article shall be punished by a fine of not more than Five Hundred Pesos (P500.00) or imprisonment of not more than (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof or as required by existing ordinances; Provided further, that in case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and Provided, finally, that upon failure to remove or demolish the said building or structure, the Municipal Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

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

Section 1. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

- | | |
|---|----------|
| a. Storage of gasoline, diesel, fuel, kerosene and similar products | |
| 500 to 2,000 liters | 1,000.00 |
| 2,001 to 5,000 liters | 1,200.00 |
| 5,001 to 20,000 liters | 1,400.00 |
| 20,001 to 50,000 liters | 1,600.00 |
| 50,001 to 100,000 liters | 2,000.00 |
| Over 100,000 liters | 2,000.00 |
| b. Storage of cinematographic film | 3,000.00 |
| c. Storage of celluloid | 200.00 |

d.	Storage of calcium carbide	
1.	Less than 50 cases	300.00
2.	50 to 99 cases	400.00
3.	100 or more cases	500.00
e.	Storage of tar, resin and similar materials	
1.	Less than 1,000 kgs.	300.00
2.	1,000 to 2,500 kgs.	400.00
3.	2,501 to 5,000 kgs.	500.00
4.	Over 5,000 kgs.	600.00
f.	Storage of coal deposits	
1.	Below 100 tons	500.00
2.	100 tons or above	700.00
g.	Storage of combustible, flammable or explosive Substance not mentioned above	2,000.00

Sec. 2. 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.

Sec. 3. Administrative Provisions.

- a. No person shall keep or store at his/her 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.
- b. The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

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

Section 1. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

- a. Internal combustibile engines:

1.	3 HP and below	40.00
2.	5HP and below but not lower than 3 HP	60.00
3.	10HP and below but not lower than 5 HP	80.00
4.	14HP and below but not lower than 10HP	100.00
5.	Above 14HP	120.00
- b. Other stationery engines or machines:

1.	3HP and below	40.00
2.	5HP and below but not lower than 3HP	60.00
3.	10HP and below but not lower than 5HP	80.00
4.	14HP and below but not lower than 10HP	100.00
5.	Above 14 HP	120.00
- c. Electrical generators and other machine propelled by electric motors will be levied the same rates found in Section 1 paragraph a.

Sec. 2. 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.

Sec. 3. 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 P. Permit Fee for Zoning/Locational Clearance

Section 1. Imposition of Fee. There shall be collected a Mayor's Permit Fee for Zoning/Locational Clearance for all structures a constructed in this municipality in accordance with prescribed HLURB rates.

These shall include permit/clearance fees for:
Zoning/Locational Clearance
Permit for subdivision and condominium projects/activities under PD957
Projects under BP220
Approval of industrial subdivisions
Approval of commercial subdivisions
Approval of farm lot subdivisions
Approval of memorial park/cemetery projects
Other transactions/certifications covered by HLURBAO No.04
Registration of dealers / brokers / salesmen
Housing and Land Use Regulatory Board

REVISED SCHEDULE OF FEES (From Municipal Ordinance No. 7 – 2017)

1. ZONING/LOCATIONAL CLEARANCE

- A. Single residential structure attached or detached
- | | |
|------------------------------|---|
| 1. P 100,000 and below | P288 |
| 2. Over 100,000 to P 200,000 | P576 |
| 3. Over P 200,000 | P720+ (1/10 of 1% in excess of P 200,000) |
- B. Apartments/Townhouses
- | | |
|--------------------------------|--|
| 1. P 500,000 and below | P1,440 |
| 2. Over P 500,000 to 2 Million | P2,160 |
| 3. Over 2 Million | P3,600 + (1/10 of 1% of cost in excess of P2Million regardless of the number of doors) |
- C. Dormitories
- | | |
|--------------------------|---|
| 1. P 2 Million and below | P3,600 |
| 2. Over P 2 Million | P3,600 + (1/10 of 1% of cost in excess of P2 Million regardless of the number of doors) |
- D. Institutional
Project cost of which is:
- | | |
|----------------------|--|
| 1. Below P 2 Million | P2,880 |
| 2. Over P 2 Million | P2,880 + (1/10 of 1% of cost in excess of P 2 Million) |
- E. Commercial, Industrial and Agro-Industrial Project Cost of which is:
- | | |
|-----------------------------------|--|
| 1. Below P 100,000 | P1,440 |
| 2. Over P 100,000 - P 500,000 | P2,160 |
| 3. Over P 500,000 - P 1 Million | P2,880 |
| 4. Over P 1 Million - P 2 Million | P4,320 |
| 5. Over P 2 Million | P7,200 + (1/10 of 1% of cost in excess of P 2 Million) |
- F. Special Uses/Special Projects
(Gasoline Station, cell sites, slaughter house, treatment plant etc.)
- | | |
|----------------------|--|
| 1. Below P 2 Million | P7,200 |
| 2. Over P 2 Million | P7,200 + (1/10 of 1% of cost in excess of P 2 Million) |
- G. Alteration Expansion (Affected areas/cost only)

2. SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)

A. Subdivision Projects

1. Approval of Subdivision Plan (including Town Houses)
 - i. Preliminary Approval and Locational Clearance (PALC) / Preliminary Subdivision Development Plan (PSDP)
 - * Processing Fee P360/ha. or fraction thereof
 - * Inspection Fee P1,500/ha. regardless of density
 - ii. Final Approval & Development Permit
 - * Processing Fee P2,880/ha. regardless of density
 - * Additional Fee on Floor Area of housing component P3.00/sq. m.
 - * Inspection Fee* P1,500/ha. regardless of density
 - iii. Alteration of Plan (affected areas only) Same as Final Approval & Dev't. Permit

3. SUBDIVISION PROJECTS (under BP 220)

A. Subdivision Projects

1. Approval of Subdivision Projects
 - i. Preliminary Approval and Locational Clearance
 - * Processing Fee
 - a. Socialized Housing P90/ha.
 - b. Economic Housing P216/ha.
 - * Inspection Fee
 - a. Socialized Housing P1,500/ha.
 - b. Economic Housing P1,500/ha.
 - ii. Final Approval and Development Permit
 - * Processing Fee
 - a. Socialized Housing P600/ha.
 - b. Economic Housing P1,440/ha.
 - * Inspection Fee
 - a. Socialized Housing P1,500/ha.
 - b. Economic Housing P1,500/ha.
 - iii. Alteration of Plan (affected areas only) (Same as Final Approval & Dev't. Permit)
 - iv. Building Permit (Floor area of housing unit) P7.20/sq. m.
2. Occupancy Permit
 - * Processing Fee
 - i. Socialized Housing P6/sq.m.
 - ii. Economic Housing P7.20/sq.m.
 - * Inspection Fee (saleable floor area of the housing component)
 - i. Socialized Housing P1,500/ha.
 - ii. Economic Housing P1,500/ha.

(Projects already inspected for PALC application may not be charged inspection fee)

4. INDUSTRIAL / COMMERCIAL SUBDIVISION

A. Approval of Industrial/Commercial Subdivision

1. Preliminary Approval and Locational Clearance
 - * Processing Fee P432/ha.

	* Inspection Fee	P1,500/ha.
2.	Final Approval & Development Permit	
	* Processing Fee	P720/ha.
	* Inspection Fee	P1,500/ha.
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>		
3.	Alteration of Plan <i>(affected areas only)</i>	Same as Final Approval & Dev't. Permit
B.	Certificate of Registration	P2,800
C.	License to Sell	
1.	Processing Fee	P3.00/sq. m. of land area
2.	Inspection Fee *	P1,500/ha.
D.	Extension of Time to Develop	
1.	Processing Fee	P504
	Additional Fee (unfinished area for development)	P14.40/sq. m.
2.	Inspection Fee	P1,500/ha.
E.	Certificate of Completion	
1.	Certificate Fee	P216
2.	Processing Fee	
	i. Industrial	P504
	ii. Commercial	P720
3.	Inspection Fee*	P1,500/ha.

5. FARMLOT SUBDIVISION

A. Approval of Farmland Subdivision

1. Preliminary Approval and Locational Clearance
 - i. Processing Fee P288/ha.
 - ii. Inspection Fee P1,500/ha.
2. Final Approval & Development Permit
 - i. Processing Fee P1,440/ha.
 - ii. Inspection Fee P1,500/ha.

(Projects already inspected for PALC application may not be charged inspection fee)
3. Alteration of Plan *(affected areas only)* Same as Final Approval & Dev't. Permit

B. Certificate of Registration

P2,880

C. License to Sell

1. Processing Fee P720/lot
2. Inspection Fee * P1,500/ha.

D. Extension of Time to Develop

1. Processing Fee P504
2. Additional Fee on Floor Area of housing component and other development P14.40 sq. m.
3. Inspection Fee P1,500/ha

E. Certificate of Completion

1. Certificate Fee P216
2. Processing Fee
3. Inspection Fee P1,500/ha.

6. MEMORIAL PARK / CEMETERY PROJECT / COLUMBARIUM

A. Approval of Memorial Park/Cemetery Project/Columbarium

1. Preliminary Approval and Locational Clearance
 - i. Memorial Projects P720/ha.
 - ii. Cemeteries P288/ha.

iii.	Columbarium	P3,600/ha.
*	Inspection Fee	
i.	Memorial Projects	P1,500/ha.
ii.	Cemeteries	P1,500/ha.
iii.	Columbarium	P1,500/ha.
2.	Final Approval & Development Permit	
i.	Memorial Projects	P3.00/sq. m.
ii.	Cemeteries	P1.50/sq. m.
iii.	Columbarium	P7.20/sq. m. of land area
		P3.00/floor
		P23.05/sq. m. of GFA
*	Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)		
i.	Memorial Projects	P1,500/ha.
ii.	Cemeteries	P1,500/ha.
iii.	Columbarium	P1,500/ha.
3.	Alteration Fee	Same as Final Approval/Dev't. Permit

7. OTHER TRANSACTION / CERTIFICATIONS

A.	Application / Request for:	
1.	Exemption from Cease and Desist Order	P216
2.	Lifting of Cease and Desist Order	P2,880
B.	Other Certifications	
1.	Zoning Certifications	P720/ha
2.	Certification of Town Plan/Zoning Ordinance Approval	P216
3.	Others, to include:	
a.	Availability of records/public request	P288
b.	Certificate of no records on file	P288
c.	Certified true copy of documents (report size)	
	* Document of five (5) pages or less	P43.20
	* Every additional page	P4.40
d.	Photocopy of documents	P3.00
e.	Others not listed above	P216

8. LEGAL FEES (CMP Project)

A.	Filing Fee	P1,440
B.	Government agencies and its instrumentalities are exempted from paying legal fees.	
C.	Local government and government owned or controlled corporations with or without independent charters are not exempted paying legal fees.	

9. RESEARCH / SERVICE FEE (50% discount for students)

A.	Certified True Copy of Documents	
-	Documents of five (5) pages or less	P100.00
-	Every additional page	P30.00/page
B.	Photo copy of documents	P10/page
C.	Certified True Copy - Map (Land Use Plan)	P200/page

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

Section 1. Imposition of Fee. Any person who 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:

a.	For construction	200.00/sq.m per week or fraction thereof
b.	Others	100.00 /sq.m per day

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

Sec. 2. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

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

Article R. Permit Fee for the Conduct of Group Activities

Section 1. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

a. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	500.00
b. Dances	500.00
c. Coronation and ball	500.00
d. Promotional sales	500.00
e. Other Group Activities	500.00

Sec. 2. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Sec. 3. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

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

Article S. Permit Fee for Other Businesses

Section 1. Imposition of Fee. There shall be collected the amount of P500.00 permit fee for other businesses not herein provided.

Sec. 2. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

CHAPTER IV. SERVICE FEES
Article A. Secretary's Fees

Section 1. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	Amount of Fee
a. For every page or fraction thereof typewritten (not including the certificate and notation)	200.00
b. For each certificate of correctness (with seal of Office	

	written on the copy or attached thereto	200.00
c.	For certifying the official act of the Municipal Judge or other judicial certificate with seal	200.00
d.	For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	200.00
e.	Photocopy or any other copy produced by copying machine per page	200.00
f.	Certificate of cancellation of MTOP (franchise)	200.00

Sec. 2. 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.

Sec. 3. 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 1. Imposition of Fees. There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

a.	Marriage Fees:	
1.	Application for marriage license	600.00
2.	Marriage license fee	200.00
3.	Family Planning	100.00
4.	Marriage Counseling	100.00
5.	Sponsorship Fee	100.00
6.	Service Fee	100.00
b.	For registration of the following:	
1.	Legitimation by Decree of the Court	1,000.00
2.	Legitimation by upon subsequent marriage of parents	500.00
3.	Adoption	1,000.00
4.	Annulment of Marriage	2,000.00
5.	Legal Separation	2,000.00
6.	Naturalization	1,000.00
7.	Change of First Name	3,000.00
8.	Correction of Clerical Error RA 10172 (Day and/or Month of Birth & Child'S Sex)	3,000.00
	Correction of Clerical Error RA 9048	1,000.00
	Filing Fee	200.00
	Certificate of Finality	100.00
	Filing fee for Migrant Petitioner	
	Service Fee (Correction of Clerical Error)	500.00
	(Change of First Name)	500.00
9.	Affidavit to use the surname of the Father (AUSF)	500.00
10.	Other legal documentation for record purposes	500.00
11.	Service Fee	100.00
c.	Fees for Issuance of Birth/Marriage/Death Certificate	
1.	For Local Purposes	100.00
2.	For Travel Abroad	250.00
3.	Verification Fee	50.00
4.	Service Fee	100.00
d.	Fees for Delayed Registration of Birth/Marriage/Death	
1.	Within one(1) year	200.00

2.	Beyond one (1) year	1,000.00
3.	Endorsement Fee	200.00
4.	Court Order	200.00
5.	Service Fee	100.00
e.	For Certified True Copies of any Document	100.00
f.	Burial Fees:	
1.	Transfer of cadaver	500.00
2.	Fee for exhumation of cadaver	300.00
3.	Fee for removal and transfer of cadaver	300.00

Sec. 2. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

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

Sec. 3. Time of Payment. The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Sec. 4. 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. Sanitary Inspection Fee

Section 1. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

- Financial Institutions, such as banks, pawnshops, money shops, insurance companies, finance and other investments companies, dealers in securities and foreign exchange dealers.

	Amount of Fee
1. Main Office	P200.00
2. Every branch thereof	150.00
3. Gasoline stations/filing station	500.00
4. Private hospitals	500.00
5. Medical clinics and dental and animal hospitals dwelling and other spaces	200.00
6. Hotels, motels, apartels, pension inn:	
With 150 or more rooms	1,000.00
With 100 to 149 rooms	800.00
With 50 to 99 rooms	400.00
With 25 to 49 rooms	300.00
With less than 25 rooms	200.00
7. Apartments per door	200.00/door
8. For house for rent	200.00
9. Dormitories, lodgings or boarding houses, with accommodation for:	
40 or more boarders or lodgers	300.00

15 to 39 boarders or lodgers	200.00
Less than 15 boarders or lodgers	100.00
10. Institution of Learning (Private)	200.00
11. Media Facilities	100.00
12. Telegraph, teletype, cable or wireless communications companies	
Main Office	300.00
Every Branch/station thereof	100.00
13. Administration offices, display offices and/or offices of professionals	500.00
14. Peddlers	50.00
15. Lending Investors	500.00
16. For each business, industrial, or agricultural establishment	
Less than 25 sq. m.	100.00
With an area of 25 sq.m. or more but less than 50 sq.m.	300.00
With an area of 50 sq.m. or more but less than 100 sq.m.	300.00
With an area of 100 sq.m. or more but less than 200 sq.m.	700.00
With an area of 200 sq.m. or more but less than 500 sq.m.	1,000.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	1,500.00
With an area of 1,000 sq.m. or more	2,000.00

Sec. 2. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Sec. 3. Administrative Provisions.

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

Article D. Service Fees for Health Examination

Section 1. Imposition of Fee. There shall be collected a fee of One Hundred Fifty Pesos (P150.00) from any person who is a non-student and who will undergo a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

Y A fee of Fifty Pesos (P 50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

A fee of Fifty Pesos (P 50.00) shall be imposed on any student who will undergo a physical examination

Sec. 2. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Sec. 3. Administrative Provisions.

- a. Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
 1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.

2. Public swimming or bathing places.
 3. Dance schools, dance halls and 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.
- b. Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- c. The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

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

Article E. Dog Vaccination Fee

Section 1. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of Five Hundred Pesos (P500.00) for every dog vaccinated with the territorial jurisdiction of this municipality.

Sec. 2. Time of Payment. The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office

Sec. 3. Administrative Provisions.

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- a. Vaccination Against Rabies – means the inoculation of a dog with rabies vaccine licensed for the species Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Provincial Veterinarian Office and Municipal Agriculture Office.
1. Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 2. During the mass rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner vaccination. Dogs not submitted in 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 dog rabies vaccination campaign covering at least 80% of the dog population.
- b. It shall be the duty of each trained vaccination when vaccinating any dog to prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
1. Owners name, address and telephone number if any;
 2. Description of dog (color, sex, markings, age, name, species and breed
 3. Dates of vaccination tag number;
 4. Rabies vaccination taf number;
 5. Vaccine produced;
 6. Vaccinator's signature; and
 7. Veterinarians license number/vaccinators address.
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The dog owner shall be provided with a copy of the certificate. The veterinarian/vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/vaccinator, shall be securely attached to the collar of the dog.

Note: The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.

- c. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of three (3) months and every thereafter. Unvaccinated dogs and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.
- d. Elimination of Unregistered dog - Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Authority or vaccinated under this Article.

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

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

The Provincial Veterinarian and the MAO is tasked to determine the age of the dogs.

- 1. Reporting of Biting Incidents- the owner of the dogs which has bitten any person and the person who has been bitten shall, within twenty-four (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 to the Municipal Rabies Control Authority for investigation.
- 2. The owner of the dog which has bitten any person shall be responsible for all the treatment and dog examination.
- 3. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Sec. 4 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 (P2500.00) Pesos, upon conviction by the court.

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

CHAPTER V. MUNICIPAL CHARGES

Article A. Fishery Rentals, Fees and Charges

Section 1. Definitions. When used in this Article, the following shall mean:

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

- b. Municipal Waters include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.
- c. Vessels include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.

Sec. 2. Fishery Rentals, Fees and Charges. This municipality shall have the exclusive authority to grant the following fishery privileges within its municipal waters and impose rentals, fees, or charges therefrom:

- a. To erect fish corrals, oyster, mussel, or other aquatic beds or bangus fry areas.
- b. To gather, take or catch bangus fry, prawn fry or kawag-kawag or fry of other species and fish from municipal waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

Sec. 3. Grant of Fishery Rights by Public Auction. Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or "bangus" fry areas and to take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

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

- a. The Mayor or his duly authorized representative as Chairman;
- b. Chairman on Committee on Appropriations and Chairman on Committee on Agriculture of the Sangguniang Bayan as members to be designated by said body;
- c. The Municipal Treasurer; and
- d. The Municipal Engineer.

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

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

An application to participate in the public bidding shall be submitted to the Municipal Mayor in a form prescribed therefor. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least 10% of the submitted bid price which amount shall be deducted from the first rental by the person should the bid be awarded to him.

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

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

Sec. 4. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of three (3) years.

Sec. 5. Zonification of Municipal Waters. The municipal waters of this municipality are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 2 of this Article as follows:

Kaliwakiw	-	From 2023 to 2026
Baug	-	From 2023 to 2026
Dita	-	From 2023 to 2026
Luan-Luan	-	From 2023 to 2026
Bayaoas-Catundan	-	From 2023 to 2026
Bayaoas-Locot	-	From 2023 to 2026

Sec. 6. Privilege of Residents to Take Fish in Municipal Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this municipality; and that such fish caught under this privilege shall not be sold.

Furthermore, no rental fee, charge, or any other imposition whatsoever shall be collected from marginal fishermen.

Sec. 7. Time and Manner of Payment.

- a. The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

The Sangguniang Bayan shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries, as government "bangus" fry reservation.

- b. The license fee for the grant of exclusive fishery rights in the municipal waters for at least the corresponding current quarter shall be paid in advance.
- c. The license fees for the privilege to catch fish from municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Sec. 8. Administrative Provisions.

- a. A licensee of other localities shall not fish within the municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- b. No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this municipal waters.
- c. Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Sec. 9. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

Article B. Proposed Municipal Public Fees, Charges, Rentals and Goodwills

Section 1. Definition of Terms. The following terms as used herein shall mean:

- a. **Public Market** refers to any place, building or structure of any kind, designated as such by the Sangguniang Bayan, except public streets, plazas, parks and the like.

- b. **Market premises** refer to an open space in the compound; part of the market lot consisting of bare ground, not covered by market buildings usually occupied by transient vendors specially during market days.
- c. **Market stall** refers to any allotted space or both in the public market where merchandise of any kind is sold or offered for sale.
- d. **Market section** refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.
- e. **Market Rental** refers to the fee paid to and collected by the Municipal Treasurer through the market collectors to the privilege using public market facilities.
- f. **Goodwill Fee** is the amount paid for the right to lease or occupy a stall owned by the municipality.
- g. **Stallholder** refers to the awardee of a definite space or spaces within a public market who pays a rental fee thereof for the purpose of selling his/her goods/commodities or service.
- h. **Booth** refers to an enclosure built or erected on market space for the purpose of selling goods/commodities or service.
- i. **Eateries and Refreshment Commercial Stalls** refers to the concrete stalls for the refreshment and cafeterias

Sec. 2. Market Sections. For purpose of this article the public market of Urbiztondo shall be divided into the following sections with the maximum rental or market entrance fee.

- a. **Fish Section** – Fresh fish, clams, oyster, lobster, shrimps, seaweeds, and other sea foods or marine products.
- b. **Meat Section** – Fresh meat from cows, carabaos, goats, sheep's, pigs, etc.
- c. **Vegetable and Fruit Section** – All kinds of vegetables, fruits and rootcrops.
- d. **Dry Goods and Grocery Section** – All kinds of textiles, ready-made, dresses and apparel, kitchenwares and glasswares, school and office supplies, canned goods, sugar, rice and other preserved goods.
- e. **Eateries and Cooked Food Section** – All kinds of cooked food including refreshments and cakes.

The numbering, designation, or any other form of identification of the market section shall be the responsibility of the Market Supervisor / Municipality Treasurer.

Sec. 3. Imposition of Fees. There shall be collected the following fees:

a. On Market Stalls		Goodwill Fee	Monthly Rental
1.	Building I - 10 stalls (Urbiztondo Public Market – M.H. Del Pilar St.) (4m x 4m floor area/stall)		
i.	Corner Stall	P150,000.00	1,500.00
ii.	Non-Corner Stalls	100,000.00	1,000.00
2.	Building II on 10 stalls – M.H Del Pilar St. (4m x 4m floor area/stall)		
i.	Corner Stall	P150,000.00	1,500.00
ii.	Non-Corner Stalls	100,000.00	1,000.00
3.	Building III on 10 stalls (Public Market) (4m x 4m floor area/stall)		
i.	Corner Stall	P150,000.00	1,500.00
ii.	Non-Corner Stalls	100,000.00	1,000.00
4.	Building IV (Inner Portion) 18 stalls (5m x 3m floor area/stall)		
i.	Corner Stall	P100,000.00	1,800.00
ii.	Non-Corner Stalls	80,000.00	1,000.00
5.	Building V - 10 stalls (Mabini St.) (4m x 4m floor area/stall)		

i. Corner Stall	P150,000.00	1,300.00
ii. Non-Corner Stalls	100,000.00	1,200.00
6. Building VI – 8 stalls (Mabini St.) (4m x 4m floor area/stall)		
i. Corner Stall	P150,000.00	1,500.00
ii. Non-Corner Stalls	100,000.00	1,200.00
7. Building VII – 10 stalls (Mabini St.) (4m x 4m floor area/stall)		
i. Corner Stall	P150,000.00	1,500.00
ii. Non-Corner Stalls	100,000.00	1,200.00
8. Building VIII – 10 stalls (4m x 4m floor area/stall)		
i. Corner Stall	P150,000.00	1,500.00
ii. Non-Corner Stalls	100,000.00	1,200.00
9. Building IX (Inner Portion) 24 stalls (4m x 4m floor area/stall)		
24 stalls (3m x 3m floor area/stall)		
i. Corner Stall 24 (area) big	P100,000.00	1,500.00
ii. Non-Corner Stall (24 stalls) small	75,000.00	1,000.00
10. Building X – 8 stalls 24 stalls (5m x 4m floor area/stall)		
i. Corner Stall	P150,000.00	1,500.00
ii. Non-Corner Stalls	100,000.00	1,000.00
11. Building XI – 15 stalls (RTW) (6m x 6m floor area/stall)	150,000.00	1,800.00
12. Building XII – 8 stalls (facing Fish & Meat Section) 24 stalls (2.8m x 3.6m floor area/stall)	150,000.00	1,500.00
13. Building XIII – 7 stalls (4.2m x 4.4m floor area/stall)	75,000.00	1,000.00

b. **Other Rentals on Personal and Real Properties Owned by the Municipality**

1. **On stalls constructed at the side portion of Urbiztondo Central School, the following shall be collected (Building XIV, 4m x 4m floor area/stall)**

	Goodwill Fee	Monthly Rental
i. First floor stalls	P60,000.00	1,500.00
ii. Second floor stalls	50,000.00	1,200.00

2. **On 12 stalls located at the back side of the Municipal Auditorium (Building XV, 3.5m x 4m floor area/stall)**

	Goodwill Fee	Monthly Rental
i. Corner (end) Stalls (4m x 4m)	P30,000.00	750.00
ii. All Other Stalls (4m x 4m)	25,000.00	750.00

3. **Rental Fees for Urbiztondo Sports Complex**

i. For the use of the Urbiztondo Sports Complex, the following rental fees shall be adopted, to wit:

- Air conditioning units only – ₱10,000.00 for a minimum of four (4) hour and an additional charge of ₱2,500.00 for every succeeding hour thereafter;
- Electric fans and exhaust fan only – ₱4,800.00 for a minimum of four (4) hour and an additional charge of ₱1,200.00 for every succeeding hour thereafter;
- No cooling units, only plain use of the Sports Complex – ₱3,200.00 for a minimum of four (4) hour and an additional charge of ₱800.00 for every succeeding hour thereafter;

Requesting individuals/groups shall shoulder the cost of rental for chairs and tables.

ii. A 50% discount rate shall be rendered to any private or public schools in Urbiztondo.

iii. Other Terms and Conditions

- That there shall be a deposit of a minimum amount of Two Thousand Pesos (P2, 000.00 which could later increase depending on the situation) as payment in case of damages to properties, equipment and gadgets inside the Sports Complex arising from and during the conduct of the affair (except if the damage is caused by force majeure or by natural occurrence).

Where no damages have been noted upon post-event inspection by the designated Staff of the Mayor's Office of the Sports Complex, the same amount deposited shall be refunded immediately to the renter.

The corresponding rental fee shall be paid in full together with the security deposit at the Office of the Municipal Treasurer before being allowed to use the USC;

- The renter shall be responsible in the smooth and orderly conduct of the entire activity;
- That the renter shall manage to limit the attendance of participants and audience to not more than the standard space capacity of the USC which is 1500 people;
- That without any obligation from the Local Government Unit, the renter shall be held accountable in ensuring the safety and security of the participants and spectators as well as in managing any emergencies emanating from the conduct of the activity except when such emergency arises from force majeure (or acts of God);
- The use of any pyrotechnics, highly combustible materials, explosive substances with foul smell, firing devices and dangerous and pointed objects during the activity is not allowed;
- That such rental of the facility is limited only to the use of its floor space, comfort rooms, stage and bleachers' areas, built-in lights and sound system with an operator from the Local Government but not those of stage decorations, catering services, chairs, tables, props, and other accessories/equipment which are to sole account of the renter;
- That the renter shall be responsible in maintaining and restoring the cleanliness and orderliness of the area/complex during and right after the conduct of the affair;
- That additional charge/s beyond the minimum hours of use of the same facility shall be paid by renter to the Municipal Treasury Office right after the use of the Complex or on the first hour of the next office day if and when the activity has ended beyond the regular office hour/day.

4. **Adjacent Commercial Stalls at Urbiztondo Sports Complex** Rental Fees, Modes of Payments

- For the adjacent commercial stalls: Rental fees for the adjacent commercial stalls shall be determined by area and/or space to be rented and occupied.

Regardless of the number of stalls to be rented, the rental fee shall be as follows, to wit:

- One Hundred Sixty Pesos (P160.00) per square meter if the area is located on the ground floor, and
- One Hundred Pesos (P100.00) per square meter if the area is located on the second floor.

- Within the first five (5) days of each calendar month without any need of demand, the Lessee shall pay in Philippine Currency, a monthly rent computed at P160.00 per square meter (if the area is located at the ground floor) and P100.00 per square meter (if the area is located on the second floor).

- iii. The monthly rent shall escalate yearly by five percent (5%) of the base starting on the sixth (6th) year and every year thereafter until the termination of the contract. The escalated rent shall be understood to be the monthly rent applicable for such year as opposed to the original rent as provided above. All payments shall be paid at the Municipal Treasurer's Office.
- iv. The term of lease is for a period of ten (10) years counting from the date when the Contract has been signed by both parties. Upon its expiration, the Contract may be renewed under such terms and conditions as may be mutually agreed upon by both parties. A written notice of intent to renew the Lease of Contract shall be served by the Lessee not later than thirty days (30) days prior to the expiry date of the period herein agreed upon.
- v. That the Lessee shall pay a deposit upon signing of the contract and prior to move-in, an amount equivalent to the rent for one month as an advance rent which shall be applied as rent for the first month of the lease period.
- vi. That the Lessee shall deposit to the Lessor upon signing of the contract and prior to move-in, an amount equivalent to two months of the initial monthly rent as a Security Deposit.
- Same amount shall be refunded to the Lessee within thirty (30) days from the expiration of the Contract of Lease or from the date the Lessee vacates and returns the Leased Premise, whichever shall come earlier, minus whatever amount/s that the Lessee may owe at that particular point in time.
- vii. That upon payment by the Lessee of one month advance rent and two months Security Deposit, the Lessee may be allowed even prior to the commencement of the lease period to undertake the required renovation work on the leased premise.
- viii. In case of delay for two (2) months in the payment of monthly rentals, the Lessor may terminate the contract by sending written notice to the Lessee, and after due process, close the stall, and apply as rental whatever deposits or advanced payments the Lessee has made.
- ix. The Lessee shall pay a penalty of 25% on any amount of rent due which remains unpaid on due date thereof at the rate of two percent (2%) interest per month compounded monthly to be computed from the date of delinquency until such amount is paid in full. A fraction of a month shall be considered as one month for the purpose of computing such penalty.

Other Terms and Conditions

- i. Condition Precedent. A condition precedent to effect the Lease Contract is for the Lessee to submit a copy of any or all of the following depending on the nature of the his/her/its business:
- For Single Proprietorship:
 - * Dept. of Trade and Industry (DTI) Certificate of Registration;
 - * Barangay Clearance Certificate;
 - * Mayor's Business Permit and Licenses;
 - * BIR Certificate of Registration;
 - * Other related documents which may be reasonably required by the municipal government.
 - For a Corporation:
 - * SEC Registration Documents;
 - * Articles of Incorporation;
 - * By-Laws;
 - * Certificate of Incorporation;
 - * Latest General Information Sheet;
 - * Board Resolution specifically authorizing the person representing the business/company to enter into this Lease of Contract;
 - * Barangay Clearance Certificate;
 - * Mayor's Business Permit and Licenses;
 - * BIR Certificate of Registration;

* Other related documents which may be reasonably required by the municipal government.

- ii. Purpose of rental and prohibitions. The premise hereby leased shall be used exclusively by the Lessee for business purposes and shall not be diverted to other uses that are illegal (including gambling), immoral and scandalous and those that are offensive to the senses like loud noise, offensive odors emissions and nuisances. It is hereby expressly agreed that if at any time the leased premise/s is/are used for purposes other than its/their allowed use, the Lessor shall have the right to rescind and void this contract without prejudice to its other rights under the law.
- iii. Sub-lease of leased premise/transfer of rights. The Lessee shall not directly or indirectly sub-lease, allow or permit the leased premises to be occupied in whole or in part by any person, group or corporation, neither shall the Lessee assign his/her rights hereunder to any other person or entity and no right of interest thereto or therein shall be conferred on or vested in anyone by the Lessee.
- iv. Public utilities, taxes, licenses and permits. The Lessee shall pay for his/her own telephone, electric, cable TV, water, internet bills, association dues and other costs of use of public services and utilities during the duration of the lease.
- v. The Lessee shall also pay all charges, taxes, assessments and fees which may, at any time during the term of lease, be imposed or charged by any governmental authority in respect of Lessee's business in the leased premise.
- vi. Force majeure. If the whole or any part of the leased premises shall be destroyed or damaged by fire, flood, lightning, typhoon, earthquake, storm, riot or any other unforeseen disabling cause of acts of God as to render the leased premises during the term substantially unfit for use and occupation of the Lessee, then this lease contract may be terminated without compensation by the Lessor or by the Lessee by way of notice in writing to the other.
- vii. Lessor's right of entry. The Lessor or his/her authorized representative, after giving written notice to the Lessee, shall have the right to enter the premises in the presence of the Lessee or his/her representative at any reasonable hour to examine the same or make repairs therein or for the operation and maintenance of the building or to exhibit the leased premises to prospective Lessee or for any other lawful purposes which the Lessor may deem necessary.
- viii. Indemnity. The Lessee shall hold the Lessor free and harmless from the following:
- any loss, damage, injury as may be suffered by the Lessee, his/her agents, employees, clients, guests, customers or any other third persons arising out of the leased premises including but not limited to property damage, personal injury or wrongful death, or losses or damages occasioned by reason of any event or cause which could not be foreseen, or which though foreseen were inevitable such as but not limited to fire, earthquake, typhoons, volcanic eruption, flood, robbery, theft or other crimes;
 - from and against any action or liability in respect of claims, actions, orders, fines, charges, penalties or judgment imposed on the Lessor on account of the Lessee's violation of any law, ordinances, rules and regulations relating to Lessee's business in the leased premise.

In addition, the Lessor shall not be liable nor be responsible/accountable for:

- the presence of rats, vermin and other similar creatures if any, in the leased premise;
- failure of electrical, water supply, internet signals and any other similar facilities due to causes beyond the control of the Lessor; and
- all and any injury, loss or damage done or occasioned by or arising from plumbing, gas, water pipes, air conditioning systems and water closets nor from any other damages/injuries attributable to the acts of neglect by the

Lessee or its agents, employees and representatives or any and all others which the Lessee has no control.

- ix. Maintenance of upkeep, cleanliness and orderliness. The Lessee hereby commits to maintain the upkeep, cleanliness, and orderliness of the leased area and its surrounding premises, passageways and adjacent portion of the roadline within the duration of the contract in coordination with the Lessor in the proper disposal, handling and management of the solid wastes generated by the former.
- x. Expiration of lease. At the expiration of the term of this lease or cancellation thereof as herein provided, the Lessee shall promptly turn over to the Lessor the leased premises in good and tenable condition as the same is now, ordinary wear and tear expected devoid of all occupants, movable furniture, articles and effects of any kind.

Non-compliance with the terms of this clause by the Lessee will give the Lessor the right, at the latter's option, to refuse to accept the delivery of the premises and compel the Lessee to pay rent therefrom at the same rate plus twenty five percent (25%) of such rate as penalty until the Lessee shall have complied with the terms hereof.

The same penalty shall be imposed in case the Lessee fails to leave the premises after the expiration of this Contract of Lease or termination for any reason whatsoever.

- xi. Judicial relief. Should any one of the parties herein be compelled to seek judicial relief against the other, the losing party shall pay an amount of twenty five percent (25%) of the amount claimed in the complaint as attorney's fees in addition to other costs and damages which the said party may be entitled to under the law.
- xii. Litigation. In case of any dispute arising in connection with this Contract of Lease, the parties hereby agree that the venue for such settlement shall fall exclusively within the jurisdiction of the proper courts either at the Municipal Circuit Trial Court of Urbiztondo, Pangasinan or at the Regional Trial Court, San Carlos City Pangasinan, to the exclusion of all other venues.
- xiii. Validity and enforcement of the contract. This Contract of Lease shall be valid and binding between the parties, their successors-in-interest and assigns.

5. On Market Span

	Goodwill Fee	Monthly Rental
i. Fish and Meat Span/Stall	P15,000.00	600.00
ii. Vegetable Span	5,000.00	400.00
iii. Dry Goods Span	5,000.00	500.00
iv. Food Terminal Section 30 span	10,000.00	500.00

6. **On occupants of the market premises, not occupying stall per day or fraction thereof, per square meter P10.00.**

7. Daily Ticket/Span

	Daily Ticket/Span
i. Beef	40.00
ii. Pork	40.00
iii. Poultry	40.00
iv. Fish	40.00
v. Vegetable	20.00
vi. Dry Goods	20.00/day

8. **On Commercial Stalls (Steel Matted) and Concrete Stalls (Municipal Ordinance No. 6 – 2022)**

DESCRIPTION	NUMBER OF UNITS	LOCATION	GOOD WILL/STALL	MONTHLY RENTAL
Steel Matted Stalls	102	Bldg. 1,2 and 3	P65,000.00	P2,000.00
Steel Matted Stalls	21	Arambulo Bldg.	65,000.00	2,000.00
Concrete Stalls	23	Eateries & Refreshments Commercial Stalls	110,000.00	2,500.00

Market entrance Fee – in lieu of the regular market fees based on the space occupied, a market entrance fee shall be collected from transient vendors at a rate equivalent to ten (10%) percent of the estimated gross sales/receipts.

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


Sec. 4. Time and Manner of Payment

- a. For Stalls – The fee for the rental of market stalls shall be paid to the Municipal Treasurer or his duly authorized representative within the first Twenty (20) days each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before the occupancy of the stall.
- b. For occupancy of market premises – The fee for the occupancy of market premises shall be paid daily, in advance, before any commodity or merchandise is sold within the market premise.
- c. For market entrance fee – The fee shall be collected before the transient vendors are allowed to sell their goods inside the market premises.


Sec. 5. Issuance of official receipts and cash tickets. The Municipal Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.

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

Sec. 6. Surcharge for late payment for non-payment fees.



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

Sec. 7. Adjudication of Stall.

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- a. Lease period – The contract of lease for a stall shall be for a period of one (1) year, renewable upon its expiration unless revoked in accordance with the provisions of this Article.
 - b. Notice of vacancy – A notice of vacant or newly constructed stalls shall be made for a period of thirty (30) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such space is occupied and is now available for lease. Such notice shall be posted conspicuously on the unoccupied stall in front of the market/market office.

Sec. 8. Responsibility for Market Administration. The Municipal Treasurer/Market Supervisor shall exercise direct and immediate supervision and control over the Municipal Public Market and personnel thereof, including those whose duties concern the maintenance and upkeep of the market and market premises in accordance with existing ordinances and other pertinent rules and regulations.

Sec. 9. Creation of a Market Committee. There is hereby created a committee composed of the Municipal Treasurer as Chairman, a representative each of the Mayor, the Sangguniang Bayan, the PNP and the UMARVA President to be approved by the SB as Members. The Committee shall conduct the drawing of lots and opening of bids in connection with adjudication of vacant or



newly constructed stalls in the municipal market and to certify to the Municipal Treasurer of the results thereof.

Sec.10. Rules and Regulations.

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

Sec. 11. Terms and Conditions for the Commercial Stalls (Steel Matted).

- a. Stalls subject of this ordinance are exclusive for dry goods only such as Beauty Parlors RTW/ukau-ukay assorted goods, etc.
- b. Concrete Stalls (food court) are exclusively for refreshment/eatery products.
- c. Goodwill fee shall be paid in two installments (1st payment is 80%, shall be paid upon approval of the application). (2nd and last payment is 20%, within three(3) months from the date of approval by the interested applicant). Failure to pay the balance as scheduled will be a ground to terminate the contract.
- d. In addition to the goodwill fee, the applicant shall pay one(1) month advance rental deposit, upon occupancy of the stall and two(2) months advance security deposit.
- e. Monthly rental fee shall be paid every 5th day of the following month without need of sending collection notice.
- f. Failure of lessee to pay the monthly rental within the period of (3) months after due written notice will subject him/her to pay additional 25% surcharge plus penalty of 2% interest per month otherwise the contract of lease shall be revoked.

- g. Goodwill and rental fees shall be paid to the Office of the Municipal Treasurer.
- h. In case the lessee is no longer interested in doing business in the stall, he/she shall signify his/her intention in writing to turn over the said stall to the Municipal Government of Urbiztondo.
- i. Upon the death of the stallholder, if the deceased leaves a surviving spouse or legal heirs (up to 4th degree of consanguinity) who desire to continue the business of the deceased, the contract of lease may be transferred to the deceased's spouse or legal heirs upon application therefore; provided, that the Market Administrator's Office shall be notified within thirty(30) days after the death of the original stallholder/lessee of the desire of the spouse or legal heirs to succeed and upon payment of all necessary rents or lease due at the time of the original lessee; provided further, that the name of the qualified, preferred relative of the stallholder/lessee, whether surviving spouse or legal heirs shall be mentioned in his/her contract of lease.
- j. Upon occupancy, the lessee shall operate his/her business in accordance with the approved Municipal Ordinances and existing laws relative to zoning, sanitation and security.
- k. Any person who has been awarded the right to lease a stall in accordance with the approved Municipal Ordinances shall personally occupy and administer his/her own stall.
- l. No lessee shall be sublease the stall so awarded nor shall any privilege acquired be sold. Any person other than the stallholder found selling the latter's stall be considered prima facie evidence of subleasing and shall subject the stallholder to outright revocation of his/her lease award.
- m. No alteration or changes shall be made by the lessee on the stall. In case of any improvement thereon, a written permit shall be obtained from the Municipal Mayor thru the recommendation of the Municipal Engineer and such improvement shall be at the expense of the lessee. Any improvement thereon shall become the property of the Municipality upon termination of the contract.
- n. The use of any stall as living quarters and/on sleeping quarters is strictly prohibited. No vendor or stallholder is allowed to remain inside the Urbiztondo Public Market Bldg. I, II, III, Arambulo Bldg. & Food Trading Center (Food Court) after the market hours.
- o. The Municipal Government of Urbiztondo shall not be responsible for any damage to the physical structure of the stalls caused by the theft or robbery. All articles or merchandise left in the stall shall be at the risk of the stallholders or owners at all times. The Market Supervisor's Office shall encourage stallholders to provide provisions to safeguard their commodities.
- p. The Municipal Government of Urbiztondo shall not be liable for any loss/damage that may be incurred due to the fire or "force majeure".
- q. No merchandise or article shall be sold, offered for sale or exposed for sale in the Public Market premises unless the same has been legally acquired by the vendors and/or stallholders.
- r. Stallholders/vendor shall keep and maintain their stalls in clean and sanitary condition. They shall likewise be responsible for cleanliness of the passageways, alleys or spaces immediately in front or beyond or by the side of their stalls, booth or paces.
- s. It shall be the responsibility of the stallholders/vendors to dispose the wastes they may generate for the day before closing time to the temporary depository facility.
- t. All power supply line within the stall, booth or space shall be shouldered by the stallholder such as bills and installation costs, provided, a written consent from the Market Supervisor's Office shall be secured before installation takes place.
- u. Cooking inside and outside the stall is prohibited except for the Eateries and Refreshment Commercial Stalls. Stallholders are likewise required to provide and place at least one (1) fire extinguisher or firefighting equipments themselves in their stalls and area.

- v. The lessee in the Eatery and Refreshment Commercial Stalls should use gas stove, electric stove, rice cooker and other electric cooking appliances when cooking and prohibited to use woods as their means of cooking to prevent untoward incidents.
- w. In case of fire/conflagration in or near the vicinity, it shall be the duty of stall occupants to report such incidents to the proper authorities.
- x. It shall also be the stallholder/vendor or his/her representative to report to the Market Supervisor's Office and Police Station any untoward incidents, accidents or crimes that may occur within or near his/her vicinity.
- y. Storing of any flammable materials, explosive materials or substance and toxic materials and similar toxic chemicals, firecrackers and pyrotechnics are prohibited in all stalls except agricultural insecticides, pesticides.
- z. The revocation of contract of lease of stallholders shall be effected for cause or causes as provided in the contract of lease and those pertinent provisions of the Ordinance. In addition, should for any reason a stallholder discontinue his business or stall is non-operational or closed for (3) consecutive months without informing the Market Administrator's Office or is not paying his rental fees for (3) consecutive months, such stall shall be considered vacant and its occupancy shall be disposed of in the manner prescribed in this Ordinance.
- aa. The construction of living quarters within the premises/building shall not be allowed. Likewise, no stallholder shall remove, construct and alter the original structure of any stall, booth or space, including electrical wiring excluded without prior permit from the Market Administrator's Office and approved by the Municipal Engineer. Any unauthorized/illegal construction shall immediately be subjected to demolition by removal through the Market Supervisor's Office.
- ab. All items, commodities and merchandise shall be displayed inside the stall/space so as not to hamper, obstruct or impede the passage of aisles or to the inconvenience of the market goers and shall be arranged and displayed in a manner which shall not hamper regular cleaning of the market premises.
- ac. The use of Video karera in any portion of the stalls shall be prohibited. Gambling of any kind and manner is strictly prohibited in the stall.
- ad. Drinking of Liquor or any intoxicating beverage within the stall premises is prohibited.

Sec. 12. Penalties. Any stallholders who violates this Ordinances and upon conviction of a competent court shall be penalized as follows:

- a. First Offense - Fine of P1500.00 and or Cancellation/Revocation of Stall Rights
- b. Second Offense- Fine of P2,500.00 and or Cancellation/Revocation of Stall Rights
- c. Third Offense – Cancellation/Revocation of Stall Rights.

The Municipal Treasurer or any authorized representative shall issue the corresponding Official Receipt for the collection of payment of the penalty.

Article C. Service Charge for Garbage Collection on Business Establishments

Section 1. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

- a. Manufacturers, Millers, Assemblers, Processors and Similar Business
 - 1. Not more than 100 sq. m. 3,500.00
 - 2. More than 100 sq. m. 5,000.00
- b. Hotels, Apartments, Motels and Lodging Houses
 - 1. Not more than 100 sq. m. 3,000.00
 - 2. More than 100 sq. m. 3,500.00
- c. Restaurants, Day and Night Clubs, Cafes, and Eateries
 - 1. Not more than 50 sq. m. 1,500.00
 - 2. More than 50 sq. m. 2,000.00

d.	Hospitals, Clinics, Laboratories and similar businesses	
1.	Not more than 100 sq. m.	3,000.00
2.	More than 100 sq. m.	3,500.00
e.	Funeral Parlors	
1.	Not more than 100 sq. m.	3,000.00
2.	More than 100 sq. m.	3,500.00
f.	Movie houses	
1.	Not more than 10 sq. m.	3,500.00
2.	More than 10 sq. m.	4,500.00
g.	Other Business not mentioned above	
1.	Not more than 10 sq. m.	1,000.00
2.	More than 10 sq. m.	1,500.00
h.	Ambulant Vendors	1,000.00

Sec. 2. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Sec. 3. Administrative Provisions. For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.

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

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

This Article shall not apply to business operators or establishments which provide their own system of garbage disposal.

Article D. Charges for Parking

Section 1. 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:

a.	Day Parking Rates	
	Vehicle Type	Daily
	Tricycle	10.00
	Private Cars and Service Vehicles	50.00
	Passenger Jeepneys	30.00
	Cargo Trucks	300.00
	Trailer Trucks	500.00
	Delivery Vans	150.00
	Passenger Bus	250.00
	Overnight Parking Rates	200.00
	All other types of vehicles	100.00
b.	Towing Fee of P500.00 and impounding fee of P200.00/day shall be collected from owners of vehicles who shall violate this Article.	
c.	ALTERNATIVE RATE STRUCTURE:	
1.	For the first 3 hours	
i.	Passenger buses or cargo trucks	300.00
ii.	Mini buses or jeepneys	50.00
iii.	Cars	50.00
iv.	Tricycles	10.00
v.	Other vehicles	10.00

2. For each succeeding hour or a fraction thereof
 - i. Passenger buses or cargo trucks 20.00
 - ii. Mini buses or jeepneys 10.00
 - iii. Cars 10.00
 - iv. Tricycles 10.00
 - v. Other vehicles 10.00

Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

Sec. 2. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article E. Municipal Health Service Fees (Rural Health Unit)

Sec. 1. Imposition of Municipal Health Service Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Rural Health Unit in the municipality:

	Amount of Fee
a. Medical Fees	
In Patient:	
Ward Room	P 100.00/Day
Delivery Room	200.00/Day
Normal Delivery (excluding medicine)	
For Philhealth Cardholder	2,500.00
Non-Philhealth Cardholder	1,755.00 (with venoset)
Newborn Screening	600.00
Out-Patient Service:	
P.E. Consultation and Prescription (excluding laboratory and other specific examination)	150.00 employed 25.00 unemployed/students
Hypodermic, IM injection (excluding medicine)	
Intravenous injection (excluding medicine)	
Anti-tetanus Injection	
General Surgical Dressing:	
Small	100.00
Medium	150.00
Large	200.00
Suturing of Wound	200.00
Large wound (3 cm and larger)	300.00
Circumcision	300.00
Ingrown Toenail	100.00
Pregnancy Test	100.00
Ambulance Fees	
- Upon Request, If Indigent	Free
- Emergency Cases	Free
Non-Emergency:	
within the municipality	Free
outside the municipality within Pangasinan	1,500.00
outside the province	4,000.00
Electric Fan/Day	100.00
Oxygen Tank	100.00/hour
ECG	500.00
b. Dental Services:	
Extraction per tooth	
- Temporary Teeth	150.00
- Permanent Teeth	150.00
Temporary filling per tooth	100.00
Permanent filling per tooth	200.00

silicate cement	200.00
composite filling	200.00
Dental Certificate	150.00
prophylaxis	200.00

c. X-Ray Examination Fees:

Chest X-ray (PA)	
AP	300.00
APL	300.00
14 x 17	350.00
14 x 14 AP	500.00
11 x 14 APL	400.00
10 x 12	350.00
8 x 10	300.00

d. Laboratory Examination Fees:

Blood Chemistry	
Fasting Blood Sugar	100.00
Blood Urea Nitrogen	150.00
Cholesterol	250.00
Creatinine	150.00
Uric Acid	150.00
SGOT	150.00
SGPT	150.00
Total Biluribin	150.00
Total Protein A/G Ratio	150.00
Complete blood count	150.00
Hemoglobin/Hematocrit Determination	75.00
WBC, Differential Count	100.00
Dengue Test	900.00

ESR	
Bleeding/Clotting Time	100.00
Malaria Detection	950.00
Parasitology	100.00
Stool Examination	150.00
Clinical Microscopy	
- Urine Analysis	100.00
- Pregnancy Test	150.00
- Blood Typing	150.00
- ABO -RH Testing	1,000.00
- Sputum Exam	200.00
- Cross matching	500.00
- Immunology	200.00
- Widal Test Typhoid Fever	200.00
- Bacteriology	250.00
- Acid Fast Stain Smear (TB Leprosy)	250.00
- Gram Stain Smear	500.00
- Pap Smear	500.00

Sec.2. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Sec. 3. Exemptions. Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year of the poverty line established by NEDA, whichever is higher.

Article F. Cemetery Charges

Section 1. Imposition of Fees. There shall be collected the following rental fees for the cost of Municipal Cemetery lots:

a. Cemetery Fees, Charges, Rental and Cost

1. Own Lot	
i. Death Certificate	200.00
ii. Burial	100.00
iii. Cemetery Fee	100.00
iv. Permit to Construct	200.00
v. Permit to Exhume	100.00
vi. Medical Fee	150.00
2. Balabag	
i. Death Certificate	200.00
ii. Burial Permit	100.00
iii. Cemetery Fee	
- Adult	100.00
- Child (day old to 5 years)	100.00
iv. Permit to Construct	200.00
v. Permit to Exhume	100.00
3. Earth Digging	
i. Death Certificate	200.00
ii. Burial Permit	100.00
iii. Cemetery Fee	
- Adult	100.00
- Child (day old to 5 years)	100.00
- Transfer of Cadaver	500.00

b. Cemetery Fees for Burial Lot and "Balabag"

For the space for burial lot and "balabag".

In the case of burial lot, the buyer will shoulder the cost of constructing the niche within an area of 2 x 3 meters and the municipality will construct the burial space for "balabag" with an area of 1 x 2 meters.

There shall be collected fees for:

1. Burial Lot		
Resident of Urbiztondo		10,000.00
2. 164 units Balabag	P15,000.00	Niche Rental Fee Per Annum P500.00
Additional Fees and Charges:		Payable after 5yrs. from the date of payment of
- Death Certificate	200.00	P17,000.00
- Medical Certificate	150.00	
- Cemetery Fee	100.00	
- Burial Permit Fee	100.00	
- Permit to Exhume	350.00	
- Permit to Construct	350.00	
- Closure (rough) corner balabag	<u>750.00</u>	
	P17,000.00	

Payment must be made at the Office of the Municipal Treasurer and the corresponding Receipt to be presented to the Municipal Engineer for issuance of lot or space assignment.

The Municipal Engineer shall take charge in the awarding of burial lots or "balabag" provided however that buyer must present the death certificate of the cadaver.

Constructing another niche atop an existing will not be allowed.

c. Niche Contractor license – P1,500.00/annum

Sec. 2. 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 internet 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.

Sec. 3. Administrative Provisions.

- a. As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Urbiztondo , Pangasinan.
- 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 Health 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. The lease period shall be five (5) years. In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- 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 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 of leases of cemetery lots.

Article G. Slaughter and Corral Fees

Section 1. Imposition of Fees. There shall be imposed the following:

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

	Per Head
Large cattle	300.00
Hogs	150.00
Goat/Sheep	100.00
All others	100.00

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

Large cattle	300.00
Hogs	150.00
Goat/Sheep	100.00
All others	100.00

- c. Corral Fee, per head, per day or fraction thereof:

Large cattle	100.00/day
Hogs	50.00/day
Goat/Sheep	20.00/day
All others	20.00/day

Sec. 2. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Meat Inspector.

Sec. 3. Time of Payment.

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

Sec. 4. Administrative Prohibitions.

- a. The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.
- b. Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefor.

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

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

Clot c. Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the meat inspector or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the meat inspector, 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.

CHAPTER VI - COMMUNITY TAX

Y **Section 1. Imposition of Tax.** There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Sec. 2. 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. 3. 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.

Sec. 4. 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.

Sec. 5. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Sec. 6. Time of Payment; Penalties for Delinquency.

- a. The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- b. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- c. Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- d. Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- e. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Sec. 7. 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).

Sec. 8. Presentation of Community Tax Certificate on Certain Occasions.

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

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

- b. When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.
- c. The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Sec. 9. Collection and Allocation of Proceeds of the Community Tax.

- a. The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- b. One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality.

In cases, where the community tax were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

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

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

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and Other Impositions

Section 1. 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.

Sec. 2. 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.

Sec. 3. 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.

Sec. 4. 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.

Sec. 5. 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.

Sec. 6. 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.

Sec. 7. 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.

Sec. 8. 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/she 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.

Sec. 9. 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.

Sec. 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.

Sec. 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.

Sec. 12. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of ten percent (10%) every five (5) years.

Article B. Civil Remedies for Collection of Revenues

Section 1. 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.

Sec. 2. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Sec. 3. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

- a. **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- b. **Accounting of Distrainted Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- c. **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- d. **Release of Distrainted Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- e. **Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- f. **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property

pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

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

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

- h. **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- i. **Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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

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

the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

- k. **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- l. **Purchase of Property by the Municipality for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

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

- m. **Resale of Real Estate Take for Taxes, Fees or Charges.** The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- n. **Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.** The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- o. **Further Distraint or Levy.** The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

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 (P10,000.00);

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 1. 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.

Sec. 2. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Sec. 3. 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.

Sec. 4. 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 1. 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.

Sec. 2. 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.

Sec. 3. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Sec. 4. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Sec. 5. 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 VIII. GENERAL PENAL PROVISIONS

Section 1. Penalties for Violation of Tax Ordinance. Except to those Articles which already provides penalties, any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

Section 1. 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.

Sec. 2. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Sec. 3. 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.

Sec. 4. Special Transitory Provisions.

- a. Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.
- b. The tax on special levy shall be collected upon enactment by Sangguniang Bayan of an enabling ordinance.

Sec. 5. Effectivity. This Ordinance shall take on January 1, 2023 after ten (10) days following the posting in conspicuous places without prejudice to the review of the Sangguniang Panlalawigan on its validity and in conformity with pertinent provisions of the Local Government Code of 1991 (R.A. 7160).

I hereby certify to the passage of the foregoing Ordinance which was duly approved by the Sangguniang Bayan of Urbiztondo on the 14th day of November, 2022.


ARNEL C. RUFO
Secretary to the Sanggunian

CONCURRED:


COUN. MIRLA D. BALOLONG


COUN. ALEXIS G. DELA VEGA


COUN. PEPITO N. CALUGAY

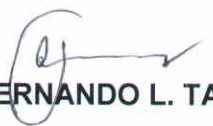

COUN. ZENAIDA P. ESPINOSA


COUN. RENZIE M. DISPO


COUN. REYNALDO T. BAUTISTA


COUN. DYNA P. DE GUZMAN


COUN. JOEL M. FRIAS


COUN. FERNANDO L. TAPIADOR


COUN. ROZEL CLYDE D. USON

ATTESTED:


VICE MAYOR VOLTER D. BALOLONG
Presiding Officer

APPROVED:


MAYOR MODESTO M. OPERANIA