

**MUNICIPAL ORDINANCE NO. 15-05**

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**AN ORDINANCE ENACTING THE 2015 REVISED REVENUE CODE OF THE MUNICIPALITY OF GENERAL TRIAS.**

WHEREAS, Article X, Section 5 of the 1987 Constitution states that “each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government”;

WHEREAS, **Section 129 of Republic Act No. 7160**, otherwise known as the Local Government Code of 1991 provides that “each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local government units”;

WHEREAS, **Section 132 of Republic Act No. 7160**, otherwise known as the Local Government Code of 1991 states that “the power to impose a tax, fee or charge or to generate revenue under this Code shall be exercised by the Sanggunian of the local government unit concerned through an appropriate ordinance”;

WHEREAS, **Section 191 of Republic Act No. 7160**, otherwise known as the Local Government Code of 1991 provides that local government units shall have the authority to adjust tax rates once every five (5) years at the rate not exceeding ten percent (10%)”;

WHEREAS, the last revision of rates of taxes, fees and charges was conducted in calendar year 2008;

WHEREAS, there is an urgent need to revise and adjust the existing Municipal Revenue Code to update and make the same responsive to the requirements of governance owing to the municipality’s growing population and higher expectations of the quality of basic social and physical infrastructure and services;

WHEREAS, the Sangguniang Bayan duly observed the limitations and requirements for the revision of the Municipal Revenue Code particularly the provisions on the adjustment ceiling and the holding of public hearings for the purpose;

WHEREFORE, on motion of SB Member Florencio D.Ayos duly seconded by all Members present, be it

ENACTED, AS IT IS HEREBY ENACTED to approve and adopt the Municipal Ordinance revising the rates of taxes, fees and charges of General Trias, Cavite, to read as follows:

## **CHAPTER I. GENERAL PROVISIONS**

### **Article A. Short Title and Scope**

**Section 1A.01. Short Title.** This Ordinance shall be known as the 2015 Revised Revenue Code of the Municipality of General Trias, Province of Cavite.

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

### **Article B. Construction of Provisions**

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

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

- (a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language but the technical words and phrases, and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) **Gender and Number.** Every word in this Code importing the masculine gender shall extend to all genders. 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 Saturday, Sunday or holiday, in which case the same shall be excluded in the computation and the business day immediately 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 1C.01. Definitions.** When used in this Code.

- (a) **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (b) **Charges** refer to pecuniary liability, as rents or fees against persons or property;
- (c) **Cooperative** is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social or economic end making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles;
- (d) **Corporation** 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) **Barangay Micro Business Enterprises** refers to any business enterprise engaged in production, processing, or manufacturing of products, including agro-processing, as well as trading of services with total asset of not more than Three Million Pesos (Php3 000 000.00) as defined under **Republic Act 9178**;
- (g) **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;
- (h) **Franchise** is a right or privilege affected with public interest that is conferred upon private persons or corporations under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (i) **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);
- (j) **Levy** means an imposition or collection of an assessment, tax, fee, charge or fine;
- (k) **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;
- (l) **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;

- (m) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (n) **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favour;
- (o) **Persons** means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (p) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing;
- (q) **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;

- (r) **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
- (s) **Services** means 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;
- (t) **Tax** means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

## **CHAPTER II. TAXES ON BUSINESS**

### **Article A. Graduated Tax on Business**

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

- (a) **Advertising Agency** includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices,

signs, tarpaulins, 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;

- (c) **Amusement** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation and pastime or fun;
- (d) **Amusement Places** include theatres, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- (e) **Banks and Other Financial Institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law or rules and regulations thereunder;
- (f) **Brewer** includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors whose daily production does not exceed two hundred gauge liters;

- (g) **Business Agent** includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment or private detective agencies;
- (h) **Cabaret/Dance Hall** includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid on or before, or after the dancing and where professional hostesses or dancers are employed;
- (i) **Capital Investment** is the capital that a person employs in any undertaking or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- (j) **Carinderia** refers to any public eating place where food already cooked are served at a price;
- (k) **Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights;
- (l) **Contractor** includes persons, natural or juridical, not subject to professional tax under **Section 139 of the Local Government Code of 1991**, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or power; 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 planing or surfacing and recutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus or furniture and shoe repairing by machine or any mechanical 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 saloons 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, scrappers and security agencies.

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

- (m) **Dealer** means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (n) **Importer** means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof;
- (o) **Manufacturer** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and



- in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (p) **Marginal Farmer or Fisherman** refers to 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 (Php50,000.00) per annum or the poverty line established by National Economic and Development Authority (NEDA) for the particular region or locality, whichever is higher;
- (q) **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes;
- (r) **Peddler** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (s) **Public Market** refers to any place, building or structure of any kind designated as such by the local board or council except public streets, plazas, parks, and the like.
- (t) **Rectifier** comprises every persons 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) **Wholesale** means a sale where the purchaser buys or imports the commodities for resale to persons other than the enduser regardless of the quantity of the transaction.

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

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

Gross Sales/Receipts of the Preceding Calendar Year	Tax Per Annum
Less than Php10,000.00	Php209.48
Php10,000.00 or more but less than Php15,000.00	279.30
15,000.00 or more but less than 20,000.00	383.25
20,000.00 or more but less than 30,000.00	558.60
30,000.00 or more but less than 40,000.00	838.43
40,000.00 or more but less than 50,000.00	1,047.90
50,000.00 or more but less than 75,000.00	1,674.75
75,000.00 or more but less than 100,000.00	2,096.33
100,000.00 or more but less than 150,000.00	2,795.10
150,000.00 or more but less than 200,000.00	3,493.88
200,000.00 or more but less than 300,000.00	4,891.43
300,000.00 or more but less than 500,000.00	6,987.75
500,000.00 or more but less than 750,000.00	10,164.00
750,000.00 or more but less than 1,000,000.00	12,705.00
1,000,000.00 or more but less than 2,000,000.00	17,353.88
2,000,000.00 or more but less than 3,000,000.00	20,963.25
3,000,000.00 or more but less than 4,000,000.00	25,155.90
4,000,000.00 or more but less than 5,000,000.00	29,348.55
5,000,000.00 or more but less than Php6,500,000.00	Php30,965.55
6,500,000.00 or more	47.25% of 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:

Gross Sales/Receipts of the Preceding Calendar Year	Tax Per Annum
Less than Php1,000.00	Php22.58
Php1,000.00 or more but less than Php2,000.00	35.70
2,000.00 or more but less than 3,000.00	63.53

3,000.00 or more but less than 4,000.00	91.35
4,000.00 or more but less than 5,000.00	127.05
5,000.00 or more but less than 6,000.00	153.30
6,000.00 or more but less than 7,000.00	181.65
7,000.00 or more but less than 8,000.00	209.48
8,000.00 or more but less than 10,000.00	237.30
10,000.00 or more but less than 15,000.00	279.30
15,000.00 or more but less than 20,000.00	349.13
20,000.00 or more but less than 30,000.00	418.95
30,000.00 or more but less than 40,000.00	558.60
40,000.00 or more but less than 50,000.00	838.43
50,000.00 or more but less than 75,000.00	1,257.90
75,000.00 or more but less than 100,000.00	1,676.85
100,000.00 or more but less than 150,000.00	2,375.63
150,000.00 or more but less than 200,000.00	3,074.40
200,000.00 or more but less than 300,000.00	4,192.65
300,000.00 or more but less than 500,000.00	5,640.60
500,000.00 or more but less than 750,000.00	8,385.30
750,000.00 or more but less than 1,000,000.00	11,180.40
1,000,000.00 or more but less than Php2,000,000.00	Php12,705.00
Php2,000,000.00 or more	63% of 1%

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

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

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

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

## (d) On retailers

<u>Gross Sales/Receipts for the Preceding Year</u>	<u>Rate of Tax Per Annum</u>
Php400,000.00 or less	2.2%
More than Php400,000.00 up to Php200,000,000.00	1.15%
More than Php200,000,000.00	0.86%

The rate of two and two tenth percent (2.20%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (Php400,000.00) while the rate of one and fifteenth percent (1.15%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (Php400,000.00) up to Two Hundred Million Pesos (Php200,000,000.00) and eighty six percent (86%) of one percent (1%) shall be imposed on sales in excess of Two Hundred Million Pesos (Php200,000,000.00).

However, barangays shall have the exclusive power to levy taxes on retail stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (Php30000) subject to existing laws and regulations.

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Tax Per Annum</u>
Less than Php5,000.00	Php34.65
Php5,000.00 or more but less than Php10,000.00	77.70
10,000.00 or more but less than 15,000.00	132.83
15,000.00 or more but less than 20,000.00	209.48
20,000.00 or more but less than 30,000.00	349.13
30,000.00 or more but less than 40,000.00	488.78
40,000.00 or more but less than 50,000.00	698.78
50,000.00 or more but less than 75,000.00	1,117.73
75,000.00 or more but less than 100,000.00	1,676.85
100,000.00 or more but less than 150,000.00	2,515.28
150,000.00 or more but less than 200,000.00	3,353.70
200,000.00 or more but less than 250,000.00	4,611.60
250,000.00 or more but less than 300,000.00	5,869.50
300,000.00 or more but less than 400,000.00	7,826.18
400,000.00 or more but less than 500,000.00	10,481.63
500,000.00 or more but less than 750,000.00	11,752.13
750,000.00 or more but less than 1,000,000.00	13,022.63
1,000,000.00 or more but less than Php2,000,000.00	Php14,610.75
Php2,000,000.00 or more	63% of 1%

## (f) On banks and other financial institutions, at the rate of sixty three percent (63%) of one percent (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 and/or insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

- (g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Sixty Pesos (Php60.00) per peddler annually.

The peddler’s 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. The municipality shall issue a color-coded identification card to all registered peddlers.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the province under Section 141 of RA 7160 shall be exempt from the peddler’s tax herein imposed.

However, mobile traders or persons who either for himself or on commission, travels from place to place and sells his goods or sells and offers to deliver the same using at least a 4-wheel motorized vehicle shall be taxed at the rate of one hundred pesos (Php100.00) per day of sale. Subsumed in this definition are rolling stores and portable stores not directly owned by manufacturers, wholesalers and dealers.

- (h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of:

Gross Sales/Receipts for the Preceding Year Rate of Tax per Annum

Php400,000.00 or less	2.31%
More than Php400,000.00	1.15%

- (1) Fast foods, 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, ferries 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 and/or brokers of real estate;

- (5) Travel agencies and travel agents;
- (6) 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; and
- (11) Operators of computer services establishment.

The rate of two and thirty one percent (2.31%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (Php400,000.00) while the amount of one and fifteen percent (1.15%) shall be imposed on sales in excess of the first P400,000.00.

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

Air-conditioned buses	Php5,775.00 per unit
Buses without air-conditioning	4,620.00 per unit
Mini-buses/school buses	3,465.00 per unit
Taxis/AUVs/SUVs	2,310.00 per unit
Jeepneys	Php1,155.00 per unit

**Section 2A.03. Exemption.** Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this Article.

**Section 2A.04. Tax on Newly Started Business.** In the case of a newly started business under this Section, the tax shall be one twentieth of one-percent (1/20 of 1%) of the paid-up 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.

**Section 2A.05. Presumptive Income Level.** For every tax period, the Municipal Treasurer’s Office shall prepare a stratified schedule of “presumptive income level” to be ratified by the Sangguniang Bayan before adoption to approximate the gross receipt of each business classification. The presumptive income level shall be utilized during the filing for the payment of business taxes only in the absence of any appropriate substantiation of gross receipt by the taxpayer.

**Article B. Situs of the Tax**

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

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

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

The city or municipality specifically mentioned in the Articles of 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 was 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 branches or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
- (3) **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
- (4) **Plantation** - a tract of agricultural land planted to trees or seedlings whether fruit-bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
- (5) **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

(b) Sales Allocation

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

The sales allocation in Paragraphs (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:
  - (a) Sixty percent (60%) to the city or municipality where the factory is located; and
  - (b) 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 prorated 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 Paragraph (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 Paragraph (2) above.
- (7) In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this Article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
- (8) All sales made by the factory, project office, plant or plantation located in the municipality shall be recorded in the branch or sales office which is similarly located herein and shall be taxable by the municipality. In case there is no branch or sales office or warehouse in the municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by the 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 imposed under Article A, Chapter II of this Ordinance unless the exporter maintains in said city or municipality its principal office, 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 the municipality where a manufacturer, producer and/or wholesaler maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

### **Article C. Payment of Business Taxes**

#### **Section 2C.01. Payment of Business Taxes.**

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

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

- (b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- (c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.02 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

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

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

**Section 2C.04. Administrative Provisions.**

- (a) **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this chapter in the municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article 2A. (Section 2A.02, Article A, Chapter II).
- (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 the 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 Receipts.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty Five Pesos (Php25.00) or more at any one time, prepare and issue

sales or commercial invoices and receipts serially numbered in duplicate, showing among others their names or styles, if any, and business address. The original of each sales invoices 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 (BIR) 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 and/or 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) **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 two hundred pesos (Php200.00).
- (f) **Issuance of Certification as Basis of Assessment of Contractor's Tax by the Municipal Treasurer.** The Municipal Engineer shall issue a certification stating the total amount of project cost of every local contractor doing businesses in the Municipality of General Trias and must also secure other information from other Municipal Engineer on the project undertaken by this resident contractor in other municipalities.
- (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 the municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) **Retirement of Business.**
- (1) Any person natural or juridical, subject to the tax on business under Article A, Chapter II of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for

the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the 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:

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

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.

- (2) The permit issued to a business retiring or terminating its operation shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) **Death of Licensee.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

#### **Article D. Tax on Ambulant and Itinerant Amusement Operators**

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

Circus, carnival or the like per day	Php210.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similarcontrivances per day	Php157.50
Sports contest/exhibition per day	Php525.00

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

#### **Article E. Tax on Business of Operating Motorized Tricycle (Franchise/MTOP)**

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

- (a) **Motorized Tricycle** is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single-wheeled sidecar or a motorcycle with a two-wheeled cab.
- (b) **Tricycle Operators** are persons engaged in the business of operating tricycles.
- (c) (b) **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.

**Section 2E.02. Imposition of Tax.** There is hereby levied a tax on the business of operating motorized tricycle through the issuance of a franchise/Motorized Tricycle Operation Permit (MTOP) at the rate of Six Hundred Pesos (Php600.00) per tricycle.

This tax is also levied on all existing franchise/MTOP holders.

**Section 2E.03. Time of Payment.** The tax shall be paid upon registration of newly issued, and during the renewal of the existing franchise/MTOP within three years in view of Kautusang Pambayan Blg. 11-02.

**Section 2E.04. Administrative Provisions.**

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Bayan.
- (b) The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

**Section 2E.05. Penalty.** Any violation of the provisions of this Article shall be punishable by a fine of Two Thousand Five Hundred Pesos (Php2,500.00) or imprisonment of six (6) months, or both, at the discretion of the Court.

**Article F. Tax on Private Cemeteries and Memorial Parks**

**Section 2F.01. Imposition of Tax.** There is hereby imposed an annual tax on private cemeteries and memorial parks at the following rates:

	<u>Rates</u>
Up to 2 hectares	Php5,250.00
Over 2 hectares	Php5,250.00 plus Php1,050.00/ha.in excess of 2 has.

**Article G. Special Levy on Lands**

**Section 2G.01.Special Levy.**Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the local government.

**Section 2G.02. Imposition of Levy.** A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the municipality at a rate of one-tenth (1/10) of sixty percent (60%) of the actual cost of such projects and improvements including the cost of acquiring land and such other real property in connection therewith.

**Section 2G.03. Exemptions.**The special levy shall not apply to lands owned by:

- (a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes;
- (c) Duly registered cooperatives as provided for under RA6938; and
- (d) Private land owners who donated road right-of-way.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the municipality for the construction of such projects or improvements.

**Section 2G.04. Time of Payment.** The special levy shall be paid within the quarter following the effectivity of the Ordinance imposing such levy.

**Section 2G.05. Collection and Accrual of Proceeds.** Collection of special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the general fund of the municipality.

**Section 2G.06. Administrative Provisions.**

- (a) **Ordinance Imposing a Special Levy.** Tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) or more than ten (10) years. The Sangguniang Bayan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The Ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said Ordinance.

- (b) **Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon, notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- (c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed and assessed according to the assessed valuation of the lands affected as shown by the books of the Municipal Assessor or its current assessed value as fixed by said assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing special levy, the Municipal Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases. The Municipal Assessor and the Municipal Engineer must coordinate with each other with regards to all infrastructure project undertaken by the municipality on the preceding calendar year.
- (d) **Taxpayer's Remedies Against Special Levy.** Any owner of real property affected by a special levy or any person having a legal interest therein, may within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together

with copies of the tax declarations and such affidavits or documents in support of the appeal.

## **Article H. Socialized Housing Tax**

**Section 2H.01. Definition.** When used in this Article.

- (a) **Socialized Housing** refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.
- (b) **Urban Areas** refers to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometre.

**Section 2H.02. Exemptions.** The following are exempted from the socialized housing tax:

- (a) Those included in the coverage of RA6657, otherwise known as the Comprehensive Agrarian Reform Law;
- (b) Those actually used for national defense and security of the state;
- (c) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the national government, its agencies and instrumentalities, including government-owned or controlled corporations or by the local government units, provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA7279 shall be covered by this tax;
- (d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and
- (e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

**Section 2H.03. Imposition of Tax.** There is hereby levied an additional one-half (1/2) of one percent (1%) socialized housing tax on all lands in declared urban areas of the municipality, in excess of Fifty Thousand Pesos (Php50,000.00) in addition to the basic real property tax. (Provincial Executive Order No. 96 and Chapter III Article A (Socialized Housing Tax) Section 3A.02 of the Provincial Tax Revenue Code).

**Section 2H.04. Collection and Accrual of Proceeds.** The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic



real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the municipality.

**Section 2H.05. Administrative Provisions.** The Municipal Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (Php50,000.00). For purposes of collection, the Municipal Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

### **CHAPTER III. COMMUNITY TAX**

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

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

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

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

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

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

**Section 3.04.Exemptions.** The following are exempted from the Community Tax:

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

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

**Section 3.06.Time of Payment; Penalties for Delinquency:**

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

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

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

- (a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license certificate or permit from any public authority; pays any tax or fee; receives any money from public funds or 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<sup>th</sup>) of April each year, in which case, the certificate issued for the preceding year shall suffice.

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

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

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:

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

## **CHAPTER IV. PERMIT AND REGULATORY FEES**

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

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

The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for. The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.

For purpose of the Mayor's Permit Fee, the following categories of business are hereby adopted:

		Line of Business	Mayor's Permit Fee Per Annum
(1)	Heavy Industries		
		Tannery	Php12,000.00
		Chemical Manufacturing	12,000.00
		Electronics	12,000.00
		Plastic/Vinyl Manufacturing	12,000.00
		Aluminum Fabrication	12,000.00
		Bulb Manufacturing	12,000.00
		Rubber/Dye/Paint	12,000.00
		Food Processing	12,000.00
		Food Manufacturing	12,000.00
(2)	Medium Industries		
		Bottle Processing	9,000.00
		Concrete Products	9,000.00
		Gas/Chemical/Refilling Plant	9,000.00
		Paper Products	9,000.00
		Refinery	9,000.00
		Metal Fabrication	9,000.00
(3)	Institutional Establishments		
		Dental/Optical/Veterinary/Other Clinics	1,440.00
		Hospitals	3,600.00
		Lying-In Clinics	1,800.00
		Private Schools (non-stock & non-profit)	
		- Less than 100 enrollees	2,200.00
		- 100 to 499 enrollees	3,000.00
		- 500 or more enrollees	3,600.00
		Private Schools (taxable)	
		- Less than 100 enrollees	1,200.00
		- 100 to 499 enrollees	1,800.00
		- 500 or more enrollees	2,200.00
(4)	Public Market Stalls		
		Wet Section/Tiles	1,440.00
		Grocery: Dry goods & others	
		- Small (5-6 sq.m.)	1,200.00
		- Medium (7-11 sq.m.)	1,320.00
		- Big (12-12.5 sq.m.)	1,440.00
(5)	Rentals	Apartments/Boarding Houses	
		- 8 rooms below	1,200.00
		- 8 rooms above	1,800.00
		Car Rentals	1,800.00
		Commercial Spaces	

		- Below 50 sq.m.	1,440.00
		- Above 50 sq.m.	3,600.00
		Real Estate Lessor/Realty	1,800.00
		Video CD/Tape Rentals, Chairs/Tables Rentals	1,200.00
		Computer Center, Internet Café and Similar Activities	
		- Less than 10 computers	1,440.00
		- 10 computers above	1,800.00
(6)	Food Industries		
		Canteens, Eateries, Food Stands, Bakeries, Catering Services	
		- Less than 8 sq.m.	600.00
		- Above 8 sq.m.	1,200.00
		Restaurants	
		- Less than 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Canteen Concessionaires	2,400.00
		Food Manufacturing (small scale)	1,800.00
		Other food and catering related establishments	1,200.00
(7)	Banks and Other Financial Institutions		
		Bank	6,000.00
		Money Shops, Insurance Agencies	2,400.00
		Pawnshop, Lending Investor, Investment Company	2,400.00
		Payment Center	1,440.00
(8)	Agricultural		
		Agri-supply/Poultry Feeds/Veterinary Supply/Flower Shop	1,200.00
		Poultry Farms/Piggery/Fish Pen	1,800.00
		Rice Mill	1,200.00
		Other farming and agricultural related establishments	1,800.00
(9)	Contractor		
		Consultancy and other similar offices	1,200.00
		Advertising Shop/Sign/ Artworks	1,200.00
		Beauty Parlor, Barber Shop, Massage/Fitness Center	1,200.00
		Brokerage	1,800.00
		Electronics/Garments and other sub-contractor	

		- Below 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	1,440.00
		Funeral Services	2,400.00
		Furniture Shop/Woodworks	1,440.00
		General Engineering/general Building	1,800.00
		Heavy Equipment Contractor	2,400.00
		Machine Shop, Vulcanizing, Welding Car Care Services	1,200.00
		Manpower/Security Agency, General Services	1,440.00
		Parking Lot	1,800.00
		Photo Studio, Printing Press and Tarpaulin Shops	1,200.00
		Private Cemetery/Memorial Park	6,000.00
		Privately-Owned Market	6,000.00
		Subdivision Operators/Developers, Real Estate Developers	12,000.00
		Scrapper	2,400.00
		Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	1,200.00
		Vehicle Construction	1,440.00
		Vehicle Repair Shop/Services	1,440.00
		Warehousing/Forwarding Establishment	2,400.00
		Other Contractor not Classified	1,200.00
		Small Contractors	600.00
(10)	Amusement Places		
		Billiard Hall	1,200.00
		Disco House, Beer House, Videoke Bar, Night Clubs	1,800.00
		Firing Range	1,800.00
		Golf Courses	6,000.00
		Movie Houses	3,600.00
		Resort, Swimming Pool	1,800.00
		Lottery/Bingo Hall	2,400.00
		Cockpit Arena	6,000.00
		Other amusement places	2,400.00
(11)	Services		
		Cable TV Services	1,800.00
		Gasoline Station	3,600.00
		Hotels/Motels	6,000.00
		Internet Service Provider	1,800.00
		Telecommunications, Tower, Cell Site	6,000.00

		Telephone Service	2,400.00
		Water System/District	6,000.00
		Others	1,440.00
(12)	Trading/Retail/Wholesale		
		Appliance Center	
		- Below 40 sq.m.	1,800.00
		- Above 40 sq.m.	3,600.00
		Auto/Motorcycle Parts	1,800.00
		Beer/Softdrinks Dealer	1,440.00
		Cell Phone Center	1,200.00
		Department Store (Retail/Lessor)	6,000.00
		Drug Store/Pharmacy	
		- Below 40 sq.m.	1,200.00
		- Above 40 sq.m.	2,400.00
		Electronic/Electrical Store	1,200.00
		Furniture Retailing	1,800.00
		General Merchandise, Grocery, Sari-Sari Store	
		- below 5 sq.m.	300.00
		- 5-9 sq.m.	600.00
		- above 10 sq.m.	1,200.00
		Gift Shop/RTW/Shoes/Bags/Garments	1,200.00
		Jewelry/Watch Retailing	1,200.00
		Pet Shops and Accessories	1,200.00
		Supermarket	6,000.00
		Wine Store	1,440.00
		Water Refilling Station	1,800.00
		Junk Shop	1,440.00
		Ceramics/Bathroom Fixtures	1,800.00
		Glass, Aluminum, Iron Works	1,800.00
		Hardware, Construction Supplies	1,800.00
		Hollow Blocks Maker	1,800.00
		Marble Works/Balluster and the like	1,200.00
		Ready Mixed Concrete	1,500.00
		Other Retail/Dealer/Supply	
		- Below 40 sq.m.	1,200.00
		- Above 40 sq.m.	2,400.00
		Cooperative	600.00
		Association/Club	600.00
		Peddler	Php360.00

**Section 4A.02. Time and Manner of Payment.** The fee for the issuance of Mayor's Permit and Business Plate shall be paid to the Municipal Treasurer upon

application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

#### **Section 4A.03. Administrative Provisions.**

- (a) **Supervision and Control Over Establishments and Places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy and sanitary conditions in the municipality.
- (b) **Application for Mayor's Permit.** 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 through the Business Permit and Licensing Office (BPLO) 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, number of employees, floor area of building establishment and such other data or information as may be required.
- (1) For newly-started business:
- (a) Sole proprietorship- Business Name Registration Certificate for the Department of Trade and Industry (DTI);  
  
Corporation/Partnership – Articles of Incorporation from the Securities and Exchange Commission (SEC);  
  
Cooperative – Certificate of Registration from the duly authorized registration agency (e.g. Cooperatives Development Authority).
  - (b) Location sketch of the new business drawn at the back page of the form;
  - (c) Paid-up capital of the business as shown in the Articles of Incorporation, if corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship;
  - (d) Certificate of Registration from an appropriate registering agency attesting to the tax exemption of the business if it is exempted;
  - (e) Certification from the officer-in-charge of the zoning that the location of the new business is in accordance with zoning regulations;



- (f) Tax Clearance showing that the operator has paid all his tax obligations to the municipality;
  - (g) Barangay Clearance/Proof of Filing (in case of non-issuance of Barangay Clearance within seven (7) working days from the date of filing of Mayor's Permit, a Mayor's Permit may be issued to the applicant);
  - (h) Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation, picture of the senior or managing partners and that of the President or General Manager;
  - (i) Health Certificate for all food handlers and those required under this Revenue Code;
  - (j) Community Tax Certificate; and
  - (k) If business location is leased, Contract of Lease and updated permit of the building owner/landlord as a real estate lessor.
- (2) For renewal of existing business permits:
- (a) Previous year's Mayor's Permit and Business Plate;
  - (b) Two (2) photocopies of the annual or quarterly tax payments;
  - (c) Assessment of all regulatory fees countersigned by assessing officer in accordance with this Code;
  - (d) Certificate of tax exemption from local taxes or fees, if exempted;
  - (e) Barangay Clearance; and
  - (f) Declaration of previous year's sale.

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 occupancy, sanitary, environmental, fire safety 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 Municipal Mayor and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

Mayor's Permit and Business Plate shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with building and environmental zoning regulations and safety, health and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation, debt or other liability to the government; and

- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

- (c) **Issuance of Permit/Contents of Permit.** Upon approval of the application of Mayor's Permit and Business Plate, two (2) copies of the application form 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 and Business Plate shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and Business Plate and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Municipal 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, upon presentation of satisfactory proof that the original copy of the permit has been lost, stolen or destroyed, shall issue a duplicate copy of the permit upon the payment of TwoHundred Pesos (Php200.00).

- (d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- (e) **Duration of Permit and Renewal.** The Mayor's Permit and Business Plate shall be granted for a period of not more than one (1) year and shall expire on the thirtyfirst (31<sup>st</sup>) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

- (f) **Revocation of Permit.** When a person doing business under the provision of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor after investigation, may 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 restored by the Sangguniang Bayan.

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

- (a) **On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias 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 twelve (12) months.

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.

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

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

##### **Section 4B.01. Definitions.** When used in this Article.

- (a) **Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) **Bet taker or Promoter** refers to a person who alone or with another initiates a cockfight and/or calls and takes 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/Mananari)** refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) **Referee (Sentenciador)** refers to a person who watches and oversees the proper gaffing of fighting cocks, determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

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

- (a) From the owner/operator/licensee of the cockpit: Amount of Fee
- |                               |             |
|-------------------------------|-------------|
| (1) Application filing fee    | Php750.00   |
| (2) Annual cockpit permit fee | Php6,000.00 |
- (b) From cockpit personnel: Amount of Fee per annum
- |                                    |            |
|------------------------------------|------------|
| (1) Promoter/Host/Matchmaker       | Php 750.00 |
| (2) Pit Manager                    | 350.00     |
| (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                         | Php200.00  |

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

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- (b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty (20) days of January of each year in case of renewal thereof.
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

**Section 4B.04. Administrative Provisions.**

- (a) **Ownership, operation and management of cockpit.** Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) **Establishment of cockpit.** The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.
- (c) **Cockpit size and construction.** Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or Ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that

no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

- (d) **Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers or gaffers shall take part in all kinds of cockfights held in this municipality.** No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- (e) **Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.**
- (f) **An employee from the Business Permit and Licensing Office shall be delegated to monitor the correct operations and maintenance of cockpits.**

**Section 4B.05. Applicability Clause.** The provision of **Presidential Decree No. 449**, otherwise known as the Cockfighting Law of 1974, **Presidential Decree No. 1802** (Creating the Philippine Game Fowl Commission) and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in the municipality.

### **Article C. Special Permit Fee for Cockfighting**

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

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

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

- |   |             |
|---|-------------|
| (a) Special Cockfights (Pintakasi)              | Php1,000.00 |
| (b) Special Derby Assessment from Promoters of: |             |
| Two-Cock Derby                                  | Php1,500.00 |

Three-Cock Derby	1,800.00
Four-Cock Derby	2,100.00
Five-Cock Derby	Php 2,500.00

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

**Section 4C.04. Administrative Provisions.**

- (a) **Holding of cockfights.** Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during 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.

**Section 4C.05. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission) and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this municipality.

**Article D. Permit Fees for Pedicab Tricycle**

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

**Section 4D.02. Time of Payment.** The imposed fee herein shall be due on the first (1<sup>st</sup>) day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedicab acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

**Section 4D.03. Administrative Provisions.**

- (a) A color coded sticker shall be provided by the Municipal Treasurer to the owner of the pedicab tricycle granted a permit.
- (b) The Municipal Treasurer shall keep a registry of all pedicab operators which shall include among others, the name and address of the operator and the number and brand of pedicabs owned and operated by said operator.
- (c) Disposition of proceeds shall be equally shared between the barangay and municipality.

**Article E. Fees on Impounding of Astray Animals**

**Section 4E.01. Definitions.** When used in this Article.

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

**Section 4E.02. Imposition of Fee.** There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

	<u>Amount of Fee</u>
(a) Large Cattle	Php300.00
(b) All other animals	Php200.00

**Section 4E.03. Time of Payment.** The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

**Section 4E.04. Administrative Provisions.**

- (a) For purposes of this Article, the Barangay Tanods of the municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Barangay Hall or any area designated by the barangay for three (3) consecutive days, starting one (1)

day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

- (b) Impounded animals not claimed within three (3) days after the date of impounding shall be sold at public auction under the following procedures:
  - (1) The Municipal Treasurer shall post notice for five (5) days in two (2) conspicuous places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within two (2) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
  - (2) The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
  - (3) The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the municipality.
  - (4) In case the impounded animal is not disposed of within seven (7) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

**Section 4E.05. Penalty.** Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

	<u>LARGE ANIMALS</u>	<u>OTHER ANIMALS</u>
(a) First offense	Php500.00	Php 200.00
(b) Second offense	Php600.00	Php 300.00
(c) For the third offense and each subsequent offense	Php800.00	Php400.00

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

**Article F. Registration and Transfer Fees on Large Animals**

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

**Section 4F.02. Imposition of Fee.** The owner of a large animal is hereby required to have their animal branded and register the said animal with the Municipal Treasurer for which a Certificate of Ownership shall be issued to the owner upon payment of a registration fee as follows:



		LARGE ANIMALS (Fee Per Annum)	OTHER ANIMALS (Fee Per Annum)
(a)	For Certificate of Ownership	Php200.00	Php50.00
(b)	For Certificate of Transfer	200.00	50.00
(c)	For Registration of Private Brand	100.00	50.00

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

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

**Section 4F.04. Administrative Provisions.**

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be presented in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in case of sale or transfer, 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 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 Agriculturist except upon the production of the original Certificate of Ownership and Certificates of Transfer and such other documents that show title to the owner.

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

**Article G. Building Permit and Related Fees**

**Section 4G.01. Administrative Provisions.** No person, firm or corporation including any agency or instrumentality of the government shall erect, consult, alter,

repair, move, convert or demolish any building or structure or cause the same to be done without obtaining first a Building Permit from the Building Official of the municipality.

**Section 4G.02. Requirement for Application of Building Permit.** Any person or company desiring to obtain a Building Permit shall file an application thereof in writing and on the prescribed form and shall attach other requirements as prescribed in **Implementing Rules and Regulations of Presidential Decree No. 1096**.

**Section 4G.03. Processing of Building Permit.** The processing of Building Permit shall be under the overall administrative control and supervision of the Building Official and his technical staff of qualified professionals.

In processing an application for Building Permit, the Building Official shall see to it that the applicant satisfies and conforms with the approved standard requirement on zoning and land use, lines and grades, structural design, sanitary and sewerage environmental health, electrical and mechanical safety as well as with other Implementing Rules and Regulations of PD 1096, otherwise known as the National Building Code of the Philippines.

**Section 4G.04. Imposition of Fee.** There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of Building Permit fees, signboard permit fees, plumbing inspection permit fees, sanitary inspection fees, mechanical installation and inspection fees and such other imposition as may be prescribed by the Department of Public Works and Highways (DPWH) on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within this municipality in the exercise of regulatory powers over public and private buildings and structures in accordance with the Implementing Rules and Regulations of PD 1096, otherwise known as the National Building Code of the Philippines.

**Section 4G.05. Disposition of Income from Fees and Other Charges.** The Building Permit and other charges shall be shared in accordance with **DPWH-DILG Joint Circular No. 01 dated July 4, 2013 amplifying Sections 208 and 210 of PD 1096**. Eighty percent (80%) of the proceeds shall accrue to this municipality, fifteen percent (15%) shall accrue to a special account for the Office of the Building Official and five percent (5%) shall be remitted to the DPWH special account in the Bureau of Treasury.

**Section 4G.06. Time and Manner of Payment.** The payment and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of Building Permit.

**Section 4G.07. Penal Provision.** It shall be unlawful for any person, firm or corporation to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish any building or structure or cause the same to be done contrary to or in violation of any provision of this Code and of the National Building Code of the

Philippines. Punishment shall be in accordance with the provisions of the National Building Code of the Philippines (PD1096).

#### **Article H. Permit for Building Occupancy**

**Section 4H.01. Administrative Provisions.** No building or structure shall be used or occupied and no change in the existing use or occupancy classification of a building or structure or portion thereof shall be made until the Building Official has issued a Certificate of Occupancy thereof as provided in the **Implementing Rules and Regulations of the Presidential Decree No. 1096**, otherwise known as the National Building Code of the Philippines.

A Certificate of Occupancy shall be issued by the Building Official within thirty (30) days after final inspection of a Certificate of Completion if it is found that the construction of the building or structure conforms to the provisions of PD1096 as well as with the approved plans and specifications.

**Section 4H.02. Requirements for Application of Building Occupancy.** Any person desiring to obtain a Certificate of Occupancy shall file an application thereof in writing and on the prescribed form and other requirements as prescribed in **Rule II of the Implementing Rules and Regulations of PD1096**.

**Section 4H.03. Imposition of Fee.** There should be collected from each applicant for an occupancy permit fees pursuant to **Department Order 155, Series of 1992 dated September 25, 1992 of the Department of Public Works and Highways (Revised Schedule of Building Permit Fee under PD1096)**.

**Section 4H.04. Disposition of Income from Fees and Other Charges.** The building permit and other charges shall be shared in accordance with **DPWH-DILG Joint Circular No. 1 dated July 4, 2013 amplifying Sections 208 and 210 of PD 1096**. Eighty percent (80%) of the proceeds shall accrue to this municipality, fifteen percent (15%) shall accrue to a special account for the Office of the Building Official and five percent (5%) shall be remitted to the DPWH special account in the Bureau of Treasury.

**Section 4H.05. Time and Manner of Payment.** The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of the Certificate of Occupancy.

**Section 4H.06. Penal Provisions.** Punishment in violation of this Article shall be in accordance of the provision of the National Building Code of the Philippines (PD1096).

#### **Article I. Right-of-Way and Work Permit**

**Section 4I.01. Administrative Provisions.** For purposes of this Article, all telecommunications, water, electrical and cable television companies who will install or

replace equipment/facilities on public or private roads in the municipality shall apply for a permit.

Any person or company who will undertake or cause to undertake any digging or excavation as part of their work in the installation of facilities on any part or portion of the roads of General Trias shall first secure the permit from the Office of the Municipal Engineer specifying the duration of the excavation. The applicant shall post a restoration bond in the form of cash or cheque callable on demand. The Office of the Municipal Engineer shall determine the amount of bond based on the prevailing cost of restoration of pavement. The restoration bond will refund to the applicant after the issuance of the Certificate of Restoration from the Office of the Municipal Engineer.

The Office of the Municipal Engineer shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said office shall likewise inform the Office of the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

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

**Section 4I.02. Requirements for Application of Right-of-Way and Work Permit.** Any person or company desiring to obtain a Right-of-Way and Work Permit shall file an application thereof in writing addressed to the Municipal Engineer and shall attach the location plan of the facilities including the detailed plan of works to be done.

**Section 4I.03. Imposition of Fee.** The following fees shall be imposed on every person or company who shall install or replace their facilities on public or private roads within this municipality:

	Categories	Amount of Fee (Per Annum)
(1)	Open trench excavation per cubic meter (minimum width of trench 0.60m)	Php75.00/cu.m.
(2)	For pipes or conduits crossing across base of streets per linear meter (national, provincial, municipal and barangay roads)	100.00/linearm.
(3)	Manholes, service boxes per unit	150.00/unit
(4)	Service Cabinets per unit	450.00/unit
(5)	Poles per unit	Php150.00/unit
(6)	Additional fee for every day of delay shall be the total amount of paid fee multiplied by the number of days of delay.	

**Section 4I.04. Time and Manner of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer by every person or company who shall install facilities on public or private roads within the municipality before issuance of permit.

**Article J. Fee for Sealing and Licensing of Weights and Measures**

**Section 4J.01. Imposition of Fee.** Every person before using instruments of weights and measures within the municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

		Amount of Fee (Per Annum)
(a)	For sealing linear metric measures:	
	Not over one (1) meter	Php132.00/unit
	Over one (1) meter	264.00/unit
(b)	For sealing metric measures of capacity:	
	Not over ten (10) liters	100.00/unit
	Over ten (10) liters	132.00/unit
(c)	For sealing metric instruments of weights:	
	With capacity of not more than 30 kg.	66.00/unit
	With capacity of more than 30 kg. but not more than 300 kg.	132.00/unit
	With capacity of more than 300 kg. but not more than 3000 kg	264.00/unit
	With capacity of more than 3000 kg	660.00/unit
(d)	For each and every retesting and resealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, the following additional service charge for each instrument shall be collected:	
	Weights and Measure instruments	20.00/unit
	Gasoline Pump	Php132.00/nozzle

**Section 4J.02. Payment of Fees and Surcharges.** The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measure instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument retest and the corresponding fee paid there for within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

**Section 4J.03. Place of Payment.** The fees herein levied shall be paid in the municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

**Section 4J.04. Exemptions.**

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

**Section 4J.05. 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 (1) 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 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 (DOST) 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 (DOST).
- (c) The Municipal Treasurer or his/her deputies shall conduct periodic physical inspection and test weights and measure 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/her representative.

**Section 4J.06. Fraudulent Practices Relative to Weights and Measures and Corresponding Penalties.**

- (a) **Fraudulent Practices Relative to Weights and Measures.** Any person, other than the official sealer of weights and measures:
  - (1) Who places an official tag or seal upon any instrument of weights or measures or attaches it thereto; or
  - (2) Who fraudulently imitates any mark, stamp or brand, tag or other characteristic sign to indicate that weights and measures have been officially sealed; or
  - (3) Who alters in any way the certificate given by the sealer as an acknowledgment that the weights and measures mentioned therein have been duly sealed; or
  - (4) Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, license or any dye for printing or making stamps, tags, certificates or licenses which is an imitation of, or purports to be a

lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or

- (5) Who alters the written or printed figures or letters on any stamp, tag, certificate or license used or issued; or
- (6) Who has in his possession any such false, counterfeit restored or altered stamp, tag, certificate or license for the purpose of using or reusing the same in payment of fees or charges imposed in this Article; or
- (7) Who procures the commission of any such offense by another shall for each of the offense above, be fined by not less than One Thousand Pesos (Php1,000.00) or more than Five Thousand Pesos (Php5,000.00) or imprisoned for not less than one (1) month or more than six (6) years, or both, at the discretion of the Court.

- (b) Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:

Any person making a practice of buying or selling goods by weights and/or measures, or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed or if previously sealed, the license thereof has expired and has not been renewed in due time, shall be punished by a fine of not exceeding One Thousand Pesos (Php1,000.00) or by imprisonment of not more than one (1) month, or both at the discretion of the Court.

If, however, such scale, balance, weight or measure, has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of an authorized sealer or inspector of weights and measures, be sealed and the owner, possessor or user of the same shall be subject to no penalty except a surcharge equal to five (5) 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.

- (c) Any person, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or who knowingly uses any false scale or balance, weight or measure, whether sealed or not shall be punished by a fine

of Five Thousand Pesos (Php5,000.00) or by imprisonment of six (6) months, or both at the discretion of the Court.

**Section 4J.07. Administrative Penalties.**The Municipal Treasurer may compromise the following acts or omission not constituting fraud:

- (a) Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

		Penalty
(1)	When correct	Php100.00
(2)	When incorrect but within tolerable allowance of defect or short measure	200.00

- (b) Failure to produce weight and measure tag or license or certificate upon demand but the instrument is duly registered.

		Penalty
(1)	When correct	Php75.00
(2)	When incorrect but within tolerable allowance of defect or short measure	Php200.00

- (c) Any person found violating any of the above two (2) provisions for the second time shall be fined twice the above penalty.

**Article K. Permit Fee on Film-Making**

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

	<u>Fee/Day</u>
(a) For Local Film	Php1,500.00/day
(b) For Foreign Film	Php3,000.00/day

**Section 4K.02. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor’s Permit three (3) days before location-filming is commenced. In cases of extension of filming time, the additional amount required shall be paid prior to extension to filming time.

**Article L. Permit Fee on Streamer and Poster**

**Section 4L.01. Imposition of Fees.** There shall be collected fees from the owners of streamers and posters within the Municipality of General Trias:

(a) Streamer Permit	Php25.00/yard
(b) Poster Permit	Php10.00/poster



**Section 4L.02. Time and Manner of Payment.** The fees herein imposed shall be payable to the Municipal Treasurer upon the application of permit.

**Section 4L.03. Validity.** Streamers and/or posters applied thereof shall only be valid for a period of fifteen (15) days.

**Article M. Permit Fee for Agricultural Machinery and Other Heavy Equipment**

**Section 4M.01. 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:

	Particulars	Rate of Fee Per Annum
(a)	Hand Tractor	Php70.00
(b)	Light Tractor	140.00
(c)	Heavy Tractor	260.00
(d)	Bulldozers	540.00
(e)	Forklift	260.00
(f)	Heavy Grader	400.00
(g)	Light Grader	260.00
(h)	Backhoe	540.00
(i)	Rock Crasher	1,300.00
(j)	Batching Plant	1,300.00
(k)	Transit/Mixer Truck	540.00
(l)	Dump Truck (10-wheeler)	260.00
(m)	Cargo Truck	200.00
(n)	Other agricultural machinery or heavy equipment not enumerated above	Php140.00

**Section 4M.02. Time and Manner of Payment.** The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor’s Permit.

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

A numbered municipal sticker must be assigned to each equipment or machinery upon registration. A record must be furnished to Municipal Engineer and Municipal Agriculturist for continuous monitoring. The Municipal Treasurer must before final payment of completed infrastructure project require the contractor to pay an amount equivalent to unpaid Mayor’s Permit fee on heavy equipment if in case the contractor did not include it in the declaration of the equipment during the taxable period.

**Article N. Other Fees on Tricycle Operation**

**Section 4N.01. Definitions.** When used in this Article:

- (a) **Motorized Tricycle Operator’s Permit (MTOP)** – as defined in Section 2E.01
- (b) **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.
- (c) **Zone** is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

**Section 4N.02. Imposition of Fees.**

- (a) Aside from the tax applied in registration and renewal of MTOP as provided in **Section 2E.01**, there shall also be collected the following fees on the same three-year period:

(1) Filing Fee	Php300.00
(2) Legal Research Fund Fee	Php75.00

- (b) There shall also be collected an annual Mayor’s Permit Fee (Operation Permit/Plate with Sticker Fee) in the amount of Two Hundred Twenty Pesos(Php220.00).

- (c) Other Fees:

(1) Dropping Fee	Php150.00
(2) Penalty for Late Payment for MTOP/ Franchise , Filing Fee and Legal Research Fund Each Lapsed Year	Php100.00
(3)Penalty for Late Payment for Mayor’s Permit Each Lapsed Year and Late Renewal Until January 31	Php 100.00

**Section 4N.03. Time of Payment.**

- (a) The franchise fee (MTOP) shall be paid to the Municipal Treasurer upon application or renewal of the franchise.
- (b) The filing fee and legal research fund fee shall also be paid upon application and renewal of an MTOP based on the number of units.
- (c) Dropping fee for amendment of MTOP shall be paid upon application for transfer to another zone and change of ownership of unit or transfer of MTOP.

**Section 4N.04. Administrative Provisions.**

- (a) The Sangguniang Bayan of the municipality shall:

- (1) Issue, amend, revise, renew, suspend or cancel MTOP and prescribe the appropriate terms and conditions thereof; 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 more often 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 common carriers insurance sufficient to answer for any liability it may incur to passengers and third (3<sup>rd</sup>) 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 at taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- (b) 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 kilometre.

The official rate to be initially adopted shall be a minimum fee of Nine Pesos (Php9.00) plus Fifty Centavos (P0.50) per kilometre in excess of two (2)

kilometre distance. Elderly, disabled person and student can avail of twenty percent (20%) discount fare (LTO MC-2003-033).

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

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

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

**Section 40.01. Imposition of Fee.** There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

	Occupation or Calling	Rate of Fee Per Annum
(a)	On employees and workers in generally considered as “Offensive and Dangerous Business Establishments”	Php75.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	75.00
(c)	On employees and workers in food or eatery establishment	75.00
(d)	On employees and workers in night or night and day establishment	75.00
(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, hairstylist, 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 driver, dancer, stage performer, salesgirl, sculptor, waiter or waitress and welder.	Php75.00

**Section 40.02. Exemption.** All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code (RA 7160) and government employees who are exempted from payment of this fee.

**Section 40.03. Person Governed.** The following workers or employees whether working on temporary or permanent basis shall secure the individual Mayor’s Permit prescribed herewith.

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
- (1) Employees or workers in industrial or manufacturing establishment such as: aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops and 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 and electronics 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 and match factories, paints and allied products manufacturing; plastic products factories and perfume factories; plating establishment; pharmaceutical laboratories and 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 storages or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shops; hardwares; pest control services; printing and publishing houses; service stations; slaughterhouses; 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 salons; tailor shops; dress shops; bank tellers; receptionists and receiving clerks 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 canteens, *carinderias*, catering services, bakeries, ice cream or ice milk factories, refreshment parlors, restaurants, sari-sari stores and soda fountains;
  - (2) Stallholders, employees and workers in public markets;
  - (3) Peddlers of cooked or uncooked foods; and
  - (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 stadiums; 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 establishments; hotels and motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs; and other business establishments 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, waitresses, 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 18<sup>th</sup> birth year, they shall present their respective baptismal or birth certificate duly issued by the Local Civil Registrar concerned.

- (e) All other employees and persons who exercise profession, occupation or calling within the jurisdiction limits of the municipality aside from those already specifically mentioned in **Section 40.02**.

**Section 40.04. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer of this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employer shall advance the fees to the municipality for its employees.

**Section 40.05. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from 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 was a new business.

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

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

**Section 4O.06. Administrative Provisions.**

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

**Article P. Permit on Installation of Electric Wattmeter**

**Section 4P.01. Administrative Provisions.** No person, firm or corporation including any agency or instrumentality of the government shall erect, consult, alter, repair, move, convert or demolish any building or structure or cause the same to be done without obtaining first a Wiring Permit and Certificate of Electrical Inspection from the Building Official of this municipality.

Wiring Permit is a prerequisite permit before filling an application for Certificate of Electrical Inspection and both should be filed in writing and on the prescribed form.

Application for the permit shall be filed by the owner or actual contractor. The permit issued shall be posted in the conspicuous place in the premises of the building together with building permit. If the work or the installation is found not in conformity with the condition set forth in the permit, the permit shall be cancelled or revoked and the fees thereof shall be forfeited.

The contractor or owner of the house or building shall apply for the permit for inspection and approval of the new interior electrical installation, repair or alteration as soon as the work is completed before the use of the said installation. No interior electrical installation, repair or alteration or cancelled or enclosed electrical installation shall have begun or used without prior inspection and approval of the Building Official or his duly authorized representative.

**Section 4P.02. Requirement for Application of Permit.** Any person desiring to obtain a Wiring Permit and Certificate of Electrical Inspection shall file an application therefor in writing and on the prescribed form and shall attach other requirements as prescribed in the **National Building Code of the Philippines (PD1096)**.

**Section 4P.03. Processing of Permit.** The processing of permit stated in this Article shall be under the overall administrative control and supervision of the Building Official and his technical staff of qualified professionals.

**Section 4P.04. Imposition of Fee.** Every person who shall install or alter, or cause to install or alter the Electric Wattmeter shall pay the following fees:

		Residential	Commercial/ Industrial
(1)	Wiring Permit	Php55.00	Php165.00
(2)	Main Switch/Circuit Breaker	55.00/unit	110.00/unit
(3)	Convenience Outlet	22.00/unit	55.00/unit
(4)	Lighting Outlet	22.00/unit	55.00/unit
(5)	Switches	22.00/unit	55.00/unit
(6)	Motor Control	Php88.00/unit	Php165.00/unit

**Section 4P.05. Time of Payment.** The fees imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit with the Building Official.

#### **Article Q. Permit for the Storage of Flammable and Combustible Materials**

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

	Categories	Rate of Fees
(a)	Storage of gasoline, diesel, fuel, kerosene and similar products:	
	100 to 200 litres	Php264.00
	201 to 1,000 litres	528.00
	1,001 to 5,000 litres	660.00
	5,001 to 50,000 litres	792.00
(b)	Storage of cinematographic film	660.00
(c)	Storage of celluloid	660.00
(d)	Storage of tar, resin and similar materials:	
	Less than 1,000 kg.	660.00
	1,000 to 2,500 kg.	792.00
	2,501 to 5,000 kg.	1,056.00
	Over 5,000 kg.	1,056.00
(e)	Storage of coal and coal deposits:	
	Below 100 tons	660.00
	100 tons or above	1,056.00
(f)	Storage of combustible, flammable or explosive substance not mentioned above	Php396.00



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

**Section 4Q.03. Administrative Provisions.**

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing the necessary permit thereof. Gasoline or naphtha not exceeding the quantity of one hundred (100) litres kept in and used by launches or motor vehicles shall be exempt from the permit fee herein required.
- (b) The Municipal Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official who shall supervise the involved activities thereof.

**Article R. Annual Inspection on Building**

**Section 4R.01. Imposition of Fee.** There shall be imposed an annual Inspection Fee on buildings in accordance with the schedule of fees stated in **Rule III(21) of the Implementing Rules and Regulations of PD1096.**

**Section 4R.02. Time of Payment.** The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit with the Building Official but not later than fifteen (15) days after the actual inspection of the Building Official or his authorized representative. Thereafter, the fee shall be paid within twenty (20) days of January or before the renewal of the Business Permit.

**Section 4R.03. Administrative Provision.** Annual inspection of building shall be conducted by the Building Official or his authorized representative. Annual inspection of building shall include inspection of structural stability and use of building, sanitary/plumbing inspection, electrical inspection and mechanical/machinery inspection. No building shall be occupied or used nor shall any engine or machinery be installed or operated within the limits of this municipality without the permit of the Building Official and the payment of the inspection fee prescribed in this Article. However, all buildings that fall under the **Category I of the Rule III of the Implementing Rules and Regulations of PD1096** are exempted otherwise, the owner of the building shall request in writing for a building inspection.

**Article S. Fees and Penalties for the Violations of the Anti-rabies Act**

**Section 4S.01. Imposition of Fees.** There shall be imposed fees and penalties to persons violating the provisions of the Anti-rabies Act as follows:

- (a) Pet owner who refuses to have his pets (e.g. dog) registered and immunized against rabies – Php2,000.00;
- (b) Pet owner who refuses to have his pets (e.g. dog) vaccinated against rabies shall be liable to pay for both the vaccination of the dog and the individual bitten by his dog.
- (c) Pet owner who refuses to have his pets under observation after said pet had bitten an individual – Php10,000.00;
- (d) Pet owner who refuses to have his dog under observation and do not shoulder the medical expenses of the person bitten by his dog – Php25,000.00;
- (e) Pet owner who refuses to put leash on his dog when brought outside the house – P500.00/incident;
- (f) Fees for the release of impounded dog to its owner – Php1,000.00;
- (g) Any person found guilty of raising dogs for meat – Php5,000.00 and subject to imprisonment of 1-4 years; and
- (h) Any person found guilty of using electrocution as method of euthanasia – Php5,000.00 per act and subject to imprisonment of 1-4 years.

Any violation committed by an alien shall be brought to the custody of the Bureau of Immigration and Deportation for deportation after service of sentence without any further proceedings.

**Section 4S.02. Time of Payment.** The fees imposed in this Article shall be paid by the pet owner or his/her representative to the Municipal Treasurer.

**Section 4S.03. Administrative Provision.** The Municipal Agriculturist/ Veterinarian shall administer the provision of this Article.

**Article T. Permit Fee for Inspection and Verification of Subdivision**

**Section 4T.01. Imposition of Fee.** There shall be collected a Mayor’s Permit Fee for the verification and inspection of subdivision in this municipality, in accordance with the existing ordinance and law.

- (a) Permit Fee for Verification

		Annual Fee
(1)	For subdivision less than five (5) hectares	Php1,200.00
(2)	For subdivision from five (5) hectares to less than ten (10) hectares	2,400.00
(3)	For subdivision over ten (10) hectares	240.00/hectare
(4)	Memorial Park/Cemetery	Php600.00/hectare

Exempted from the payment of annual Mayor’s Permit Fee are those project under PEZA jurisdiction and project with Certificate of Project Completion for land development issued by HLURB.

- (b) Fee for Locational Clearance

- (1) Residential structure, single or attached other than apartments/townhouses, dormitories and subdivision/condominium projects, the project cost of which is:

(a)	P100,000.00 and below	Php240.00
(b)	P100,000.00 up to P200,000.00	Php500.00
(c)	Over P200,000.00	Php600.00 x 1/10 of 1% of cost in excess of Php200,000.00

- (2) Apartments/Townhouses

(a)	P100,000.00 and below	Php240.00
(b)	P100,000.00 up to P500,000.00	Php600.00
(c)	Over P500,000.00 to P2,000,000.00	Php1,800.00
(d)	Over P2,000,000.00	Php3,500.00 x 1/10 of 1% of cost in excess of Php2,000,000.00 regardless of number of doors

- (3) Dormitories

(a)	P2,000,000.00 and below	Php3,000.00
(b)	Over P2,000,000.00	Php3,500.00x 1/10 of 1% of cost in excess of Php2,000,000.00 regardless of number of doors

- (3) Commercial, Industrial, Agro-industrial Project

Cost of which is:

(a)	Below P100,000.00	Php1,200.00
(b)	Over P100,000.00 to P500,000.00	Php1,800.00
(c)	Over P500,000.00 to P1,000,000.00	Php2,400.00
(d)	Over P1,000,000.00 to P2,000,000.00	Php6,000.00
(e)	Over P2,000,000.00	Php6,000.00 x 1/10 of 1% of cost in excess of Php2,000,000.00

- (5) Special Uses/Special Projects including memorial parks, gasoline stations, cell sites, slaughterhouses, substation treatment plant, community facilities of subdivision, etc.

(a)	Below P2,000,000.00	Php6,000.00
(b)	Over P2,000,000.00	Php6,000.00x 1/10 of 1% of cost in excess of Php2,000,000.00

- (6) Alteration/Expansion (affected areas based on the cost of alteration and expansion)

(7) Temporary Use Permit P660.00

(8) Surcharge for Locational Clearance

(a)	+25% L.C. Fee – (if the project is more than 25% but less than 50% accomplished)
(b)	+50% L.C. Fee – (if the project is more than 50% but less than 75% accomplished)
(c)	+75% L.C. Fee – (if the project is more than 75% but less than 100% accomplished)
(d)	+100% L.C. Fee – (if the project is 100% accomplished)

(c) Zoning Classification Fee  $\frac{1}{2}$  of 1% of the Market Value per Tax Declaration

(d) Other certifications

(1)	Certification of additional approved subdivision plan and permit	Php66.00/sheet
(2)	Certification of other related document	Php120.00/certification

(e) Approval of Subdivision and Condominium Projects/Activities (under PD957)

(1)	Subdivision	
	(a) Inspection Fee	(For all applicants: DP, AP & COC) Php1,200.00/ hectare
(2)	Condominium	
	(a) Inspection Fee	(For COC application)Php3.40/sq.m. additional

(f) Projects under BP220

(1)	Subdivision	
	(a) Preliminary Approval and Locational Clearance	
	(1) Socialized Housing	Php100.00 for the first ten (10) has.
	(2) Economic Housing	Php132.00/ha. for the first five (5) has.
	For every additional hectare or fraction thereof	
	(1) Socialized Housing	Php36.00
	(2) Economic Housing	Php72.00
	(b) Final Approval and Development Permit	
	(1) Without Housing	Php5.00/sq.m.
	(2) With Housing	Php6.00/sq.m.
	(3) 20% SHP	Php2.40/sq.m.
	(c) Inspection	
	(1) Socialized Housing	Php1,200.00/project
	(2) Economic Housing	Php1,200.00/project
	(d) Alteration of Plan (affected areas only)	Php260.00/ha.

	(e) Building Permit (per sq.m. of the floor area of housing unit)	(Refer to the Municipal Building Official)
	(f) Certificate of Completion (per sq.m. of lot area)	Php3.00
	(g) Certificate of Occupancy (per sq.m. of the floor area of housing unit)	Php3.30

## (g) Subdivision and Condominium Projects/Activities (under PD957)

Approval of Subdivision Plan (including townhouses)	
(1) Preliminary Approval and Locational Clearance (PALC)	Php350.00/ha.for the first five (5) has.
(a) For every additional hectare or fraction thereof	Php150.00/ha.
(2) Final Approval and Development Permit	
(a) Without Housing	Php6.00/sq.m.
(b) With Housing	Php7.00/sq.m.
(c) Additional fee on floor area of houses/building sold with the lot	Php3.00/sq.m.
(3) Inspection Fee	(All applicants of COC) Php1,300.00/ha. regardless of location
(4) Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
(5) Certificate of Completion (per hectare) for Land Development through SB Resolution	Php150.00/ha. of location (including open spaces, amenities and facilities)

## (h) Approval of Condominium Project (under PD957)

(1) Preliminary Approval and Locational Clearance (PALC)	
(a) First two (2) hectares	Php800.00/ha.
(b) Every additional hectare	Php150.00/ha.
(2) First Approval and Development Permit	Php7.00/sq.m.
(3) Inspection	(All application: DP, AP & COC)Php600.00/ha. regardless of location
(4) Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit

(5) Certificate of Completion for Land Development through SB Resolution	Php600.00/ha. regardless of location (including open spaces, amenities and facilities)
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## (i) Approval of Commercial/Industrial Subdivision

(1) Preliminary Approval and Locational Clearance	
(a) First two (2) hectares	Php800.00
(b) Every additional hectare	Php150.00/ha.
(2) Final Approval and Development Permit	Php7.00/sq.m.
(3) Inspection	(All applications: DP, AP & COC)Php550.00/hectare regardless of location
(4) Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
(5) Certificate of Completion for Land Development through SB Resolution	Php660.00/ha. regardless of location (including open spaces, amenities and facilities)

## (j) Approval of Farm Lot

(1) Preliminary Approval and Locational Clearance	
(a) First five (5) hectares	Php300.00/ha.
(b) Every additional hectare	Php660.00/ha.
(2) Final Approval and Development Permit	Php4.00/sq.m.
(3) Inspection (per hectare)	(All application: DP, AP& COC)Php500.00/ha.
(4) Alteration Plan (affected areas only)	Php1,200.00/ha.
(5) Certificate of Completion for land development	Php400.00/ha.(including open spaces, amenities and facilities)

## (k) Approval of Memorial Park/Cemetery Project

(1) Preliminary Approval and Locational Clearance	
(a) For Memorial Projects	Php660.00 for the first three (3)hectares
(b) For Cemeteries	Php300.00 for the first (3)hectares
Every additional or fraction thereof	
(a) For Memorial Projects	Php150.00/hectare
(b) For Cemeteries	Php70.00/hectare

(2)Final Approval and Development Permit	
(a)Memorial Projects	Php12.00/sq.m.
(b)Cemeteries	Php8.40/sq.m.
(3) Inspection Fee	
(a) Memorial Projects	Php660.00/hectare
(b) Cemeteries	Php150.00/hectare
(4) Alteration of Plan	Same as Final Approval and Development Permit
(5) Certificate of Completion for Land Development thru SB Resolution	(including open spaces, amenities and facilities)
(a) Memorial Projects	Php300.00/hectare
(b) Cemeteries	Php150.00/hectare

## (l) Other Certifications

1. Certification of town plan/zoning ordinance approval	Php150.00
2. Other to include:	
(a) Availability of records/public request of copies/research works	150.00
(b) Certification of no records on file	150.00
3. Certified True/Xerox Copy of Documents (report size)	
(a) Document of five (5) pages or less	42.00
(b) Every additional page	Php6.00

## (m) Research/Service Fee (50% discount for students)

(1) Photocopy (Maps, Subdivision/Condominium Plans) (Presentation Size)	Php75.00
(2)Hard Copy from electronic copies (e.g. CDs)	Php42.00 minimum; Php6.00/page in excess of 5 pages
(3) Electronic File	Php200.00/CD; additionalPhp100.00for rush job
(4) Certified True Copy – Map (Land Use Plan)	Php150.00

## (n) Cadastral Research Fee (New)

PLAN	Per Sheet	Per Lot	Per sq.m.
Agricultural	Php600.00		Php12.00
Subdivision			
(Residential)	Php1,200.00	Php600.00	2.40
(Commercial)	Php2,400.00	Php1,800.00	3.60
(Industrial)	Php3,600.00	Php2,400.00	5.00
(Others)	Php4,800.00	Php3,600.00	Php6.00

The fee covers only the issuance of data and plan to client but reproduction cost is subject to a separate fees or charges or can be shouldered by applicant.

**Section 4T.02. Time of Payment.** The fees imposed in this Article shall be paid by the subdivision owner or his representative to the Municipal Treasurer before verification or inspection is conducted.

**Section 4T.03. Administrative Provision.** The Municipal Mayor shall administer the provision of this Article and other existing ordinance, executive orders, laws, regulating to and governing subdivision and housing projects.

**Article U. Permit Fee for Temporary Use of Roads, Streets, Alleys or Public Sidewalks**

**Section 4U.01. Imposition of Fee.** There shall be collected fee for the temporary use of roads, streets, alleys or public sidewalks in accordance with the schedule of fees stated in **Rule III(17) of the Implementing Rules and Regulations of PD1096.**

**Section 4U.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer upon application of the permit with the Office of the Building Official.

**Section 4U.03. Administrative Provisions.** Any person that shall temporarily use and/or occupy roads, streets, alleys or public sidewalks or portion thereof in the municipality in connection with their construction works and other purposes, shall first secure a permit from the Office of the Building Official.

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 Building Official shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

All provisions in **Chapter 11 of the National Building Code of the Philippines (PD1096)** shall be imposed.

**Article V. Permit Fee for the Conduct of Group Activities**

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

(1)	Conferences, meetings, rallies and demonstrations in outdoor, parks, plazas or roads/streets	Php200.00/day
(2)	Dances	200.00/day
(3)	Coronation and ball	200.00/day
(4)	Promotional sales	200.00/day



(5)	Other Group Activities	Php200.00/day
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**Section 4V.02. Time of Payment.** The fee imposed in this Article shall be paid to the Municipal Treasurer upon filing of application for permit in the office of Municipal Mayor.

**Section 4V.03. Exemption.** Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the 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 exempted entities.

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

#### **Article W. Environmental Protection/Inspection Fee (MENRO)**

**Section 4W.01. Imposition of Fee.** There shall be collected an Environmental Protection Fee for the different types of business applying for permit or renewal.

			Fee Per Annum
(1)	Heavy Industries	(a) Tannery	Php9,000.00
		(b) Chemical Manufacturing	9,000.00
		(c) Electronics	6,000.00
		(d) Plastic/Vinyl Manufacturing	6,000.00
		(e) Aluminum Fabrication	4,800.00
		(f) Bulb Manufacturing	4,800.00
		(g) Rubber/Dye/Paint	4,200.00
		(h) Food Processing	6,000.00
		(i) Other heavy industry establishments	3,600.00
(2)	Medium Industries	(a) LPG Refilling Plant	3,600.00
		(b) Ceramics, Bathroom Fixtures	3,600.00
		(c) Hatchery	3,600.00
		(d) Batching	3,000.00
		(e) Refinery	2,000.00
		(f) Food Processing	2,000.00
		(g) Printing	2,000.00
		(h) Paper Products	1,200.00
		(i) Concrete Products	1,200.00
		(j) Other light/medium industry establishments	1,200.00
(3)	Light Industries	(a) Agro-Industrial	1,200.00

		(b) Furniture Making	1,200.00
		(c) Garments and Other Fabric Based Products	1,200.00
		(d) Hats/Bags/Shoes/Belts/Wigs (with Dyeing)	1,200.00
		(e) Hats/Bags/Shoes/Belts/Wigs (without Dyeing)	840.00
		(f) Assembly Drilling	840.00
		(g) Storage/Warehouse/Haulage/Trading	600.00
		(h) Corrugated Cartons	600.00
		(i) Lessor	600.00
		(j) Packaging	600.00
(4)	Food Industries	(a) Bakery	360.00
		(b) Restaurant	360.00
		(c) Canteen	120.00
		(d) Carinderia	120.00
		(e) Fruit Stall	120.00
		(f) Other food related establishments	120.00
(5)	Trading/Merchandising	(a) Market Stall	
		(1) Wet Goods	240.00
		(2) Dry Goods	240.00
		(b) Grocery/Sari-Sari Store	120.00
		(c) LPG, Pet Shop, Drug Store/Flower Shop and Garden/Nursery	240.00
		(d) Appliance Center, Electronic Store, Auto Supply, General Merchandise, Electrical Supply, Gift Shop, Shoes/Bags, Garments Store, Agricultural/Veterinary Supply	600.00
		(e) Hardware, Construction Supply, Raw Material Supply, Furniture, Paint Center, Glass & Aluminum	600.00
		(f) Other trading/merchandising establishments	600.00
(6)	Small-Scale Industries	(a) Jeepney Body Builders	360.00
		(b) Hollow Blocks/Furnitures	360.00
		(c) Garments/Shoes/Bags	360.00
		(d) Charcoal Manufacturing	360.00
		(e) Other similar establishments	360.00
(7)	Amusement Places	(a) Disco, Beer Garden, Folk House, Cocktail Lounge, Dancing	600.00

		Hall	
		(b) Billiard Hall, Bingo House, Bowling, Fitness Center	360.00
		(c) Race Track, Sports Coliseum	600.00
		(d) Other amusement places	600.00
(8)	Institutional Establishments	(a) Hospitals	600.00
		(b) Lying-in Clinics	360.00
		(c) Clinics and Laboratories	360.00
		(d) Private Schools	600.00
		(e) Banks, Pawnshops, Money Changers, Lending Investors	360.00
		(f) Other similar establishments	600.00
(9)	Services	(a) Repair Shop/Vulcanizing	240.00
		(b) Beauty Parlor, Barber Shop	240.00
		(c) Rentals (Video, Computer)	240.00
		(d) Transportation Terminals	240.00
		(e) Water Refilling	240.00
		(f) Telecommunications	1,200.00
		(g) Funeral Services	2,400.00
		(h) Water District	4,800.00
		(i) Dwelling	
		(1) Apartment for rent (per door)	120.00
		(2) Boarding Houses/Dormitories (per bed)	120.00
		(3) Hotels, Motels, Inn	2,400.00
		(j) Printing Establishments	320.00
		(k) Other service establishments	600.00
(10)	Agricultural	(a) Poultry Farms, Piggery, Cattle Raising	1,800.00
		(b) Fish Pen	1,200.00
		(c) Rice Mill	360.00
		(d) Other establishments related to agriculture and farming	600.00
(11)	Slaughterhouse		1,200.00
(12)	Junkshop		1,800.00
(13)	Gasoline Service and Filling Station including LPG		3,600.00
(14)	Golf Course		6,000.00

(15)	Golf Club, Tennis Club and Gun Club		600.00
(16)	Other Recreational Facilities		1,200.00
(17)	All other businesses not specifically enumerated		Php1,200.00

In addition, depending on the magnitude of its offense, businesses violating existing environmental laws shall be subject to fines and penalties as follows:

		Fine
(1)	Pollution Control Laws	Minimum of P1,100.00-Maximum of Php5,500.00 and/or imprisonment of not less than one (1) year but not more than five (5) years
(2)	Forestry Laws	Minimum of P1,100.00-Maximum of Php5,500.00 and/or imprisonment of not less than one (1) year but not more than five (5) years
(3)	Other Environmental Laws	Minimum of P1,100.00-Maximum of Php5,500.00 and/or imprisonment of not less than one (1) year but not more than five (5) years

**Section 4W.02. Time of Payment.** The fee imposed in this Article shall be paid to the Municipal Treasurer upon application/renewal of Business Permit.

**Section 4W.03. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

**Section 4W.04. Penalty.** Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand One Hundred Pesos (Php1,100.00) but not exceeding Five Thousand Five Hundred Pesos (Php5,500.00) or imprisonment at the discretion of the Court.

**Article X. Water Extraction Fee**

**Section 4X.01. Imposition of Fee.** There shall be an annual collection of Water Extraction Fee for all types of businesses where water is being drawn up underground within the Municipality of General Trias for manufacturing, recreational activities, golf courses maintenance, cleaning water service and distribution.

**Section 4X.02. Administrative Provisions.** The Municipal Mayor shall designate either the Municipal Environmental Officer or Municipal Engineer to implement the provision of this Ordinance to have proper monitoring of water extensive user in General Trias to sustain the operation of existing establishment by limiting overuse of

underground water carrying capacity to protect the environment from further deterioration by implementing physical project funded from fees collected.

**Section 4X.03. Time of Payment.** The water extraction fee shall be monitored and assessed by any of the following Municipal Department Heads: Municipal Engineer or Municipal Environment and Natural Resources Officer. Fees shall be assessed by any of the two persons as designated by the Municipal Mayor with the rates as follows:

Business	Rate Per Year
Manufacturing Businesses (Refer to Sec. 4A.01 Art. A, Chapter IV for definition of business type)	Php13,200.00(Large) 6,600.00(Medium) 2,600.00(Small & Cooperative)
Golf Courses	1,300.00/hole
Cement Batching Plant	13,000.00/batching plant
Piggery Farm	Php13,000.00 (1,000 heads & above) Php6,600.00(below 1,000 heads)
Swimming Pool	Php6,600.00/pool
Laundry/Dry Cleaning	6,600.00/site
Private Slaughterhouse	4,000.00/site
Water Filling Sanitation	2,600.00/sanitation
Motor Wash Center	2,600.00/center
Water Corporation	30.00/household 150.00/non-residential
Water Distribution for Commercial Establishment	Php2,600.00

**Section 4X.04. Exemption.** The following are exempted from the payment of Water Extraction fees:

- (1) Government-owned water system
- (2) Non-profit water system use for domestic purposes only
- (3) Businesses with certification from monitoring office authorizing that the project is a non-extensive water user.

**CHAPTER V. SERVICE FEES**

**Article A. Secretary’s Fees**

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

		Amount of Fee
(a)	For every page or fraction thereof (not including the certificate and notation)	Php15.00/page
(b)	For each certificate of correctness (with seal of office) written on the copy or attached thereto	60.00
(c)	For certified copies of any papers, records, decrees,	60.00

	judgment or entry of which any person is entitled to demand and receive a copy (in conjunction with judicial proceedings) for each page	
(d)	Photocopy or any other copy produced by copying machine per page	Php10.00/page

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

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

### **Article B. Local Civil Registry Fees**

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

(a)	Birth/Marriage/Death	Amount of Fee
	(1) Certificate of No Record	Php60.00
	(2) Certificate of Available Record	60.00
	(3) Certified True/Xerox Copy	60.00
(b)	Marriage Fees	
	(1) Application for Marriage License	350.00
	(2) Marriage Solemnizing Fee	200.00
	(3) Family Planning/Counselling Fee	100.00
	(4) License Fee	10.00
(c)	Registration	
	(1) Legitimation	200.00
	(2) Acknowledgment	150.00
	(3) Other Registrable Documents for Legal Instruments/Court Decrees	150.00
	(4) R.A. 9255	150.00
(d)	Certification	
	(1) Adoption	250.00
	(2) Annulment of Marriage	350.00
(e)	Republic Act No. 9048	
	(1) Change of name/nickname	3,000.00
	(2) Correction of Clerical Error/s	1,000.00
	(3) Migrant Petitioner CCE	500.00
	(4) Migrant Petitioner CFN	1,000.00
	(5) Processing Fee for CFN/CCE	250.00

	(6) Certificate of Finality	250.00
(f)	Republic Act No. 10172	
	(1) Correction of entry in sex and date of birth	3,000.00
	(2) Migrant petition for correction of date of birth	1,000.00
	(3) Processing fee for R.A. 10172	250.00
	(4) Certificate of Finality	250.00
(g)	Other Certification issued by the MCR's Office for each page	50.00
(h)	Add on amount to the NSO requested documents	60.00
(i)	Burial Fees	
	(1) Burial Permit Fee or Transfer of Cadaver	100.00
	(2) Fee of Exhumation/niche opening	100.00
	(3) Interment of non-residence	100.00
(j)	Processing fee for out-of-town Registration of Birth	Php150.00

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

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

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

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

**Article C. Municipal Assessor**

**Section 5C.01. Imposition of Fee.** There shall be collected the following fees for services rendered by the Office of the Municipal Assessor of this municipality:

(a)	Tax Declaration	Amount of Fee
	(1) Certified True/Xerox Copy	Php60.00
	(2) Verification	60.00

(b)	Certifications	
	(1) No improvements	60.00
	(2) No Property	60.00
	(3) Aggregate Landholdings	60.00
(c)	Transfer of Ownership of Tax Declaration	
	(1) Processing Fee	35.00
(d)	Other Certifications issued by the Office of the Municipal Assessor	60.00
(e)	Reclassification Fee	1.10/sq.m.
(f)	Verification Fee	Php60.00

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

#### **Article D. Police Clearance Fee**

**Section 5D.01. Imposition of Fee.** There shall be paid the following fees for each Police Clearance Certificate obtained from the Station Commander of the Philippine National Police in the municipality:

		Amount of Fee
(a)	For employment, scholarship, study grant and other similar purposes	Php55.00
(b)	For change of name	66.00
(c)	For application for Filipino citizenship	260.00
(d)	For passport or visa application	150.00
(e)	For firearms permit application	Php660.00

**Section 5D.02. Time of Payment.** The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for Police Clearance Certificate.

#### **Article E. Sanitary Inspection Fee**

**Section 5E.01. Imposition of Fee.** There shall be collected 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:

		Amount of Fee
(a)	For house for rent	Php50.00
(b)	For each business, industrial, or agricultural establishment	
	With an area of 25 sq.m. or more but less than 50 sq.m.	50.00
	With an area of 50 sq.m. or more but less than 100 sq.m.	60.00



	With an area of 100 sq.m. or more but less than 200 sq.m.	150.00
	With an area of 200 sq.m. or more but less than 500 sq.m.	200.00
	With an area of 500 sq.m. or more but less than 1,000.00 sq.m.	250.00
	With an area of 1,000 sq.m. or more	Php400.00

**I. General Requirements for Dance Instructors/Instructresses, Club Host/Hostess (Presidential Decree No. 856 Chapter XI Section 6.2.1 to 6.2.3)**

- (a) EHS (Environmental Health Services) Form No. 102-B: A light green color form shall be used for dance instructor/instructress in dancing schools/studios. Physical and medical examination are required.
- (b) EHS Form No. 102-C: A pink color form shall be used for dance instructor/instructress in dance halls and night clubs. In addition to the physical and medical examination, and immunization requirements, the dance instructors/instructresses, host/hostess shall be required to secure STD (Sexually-Transmitted Diseases) clearance every two (2) weeks from the Rural Health Unit (RHU) or DOH accredited clinics or hospitals. Requirements for other examinations such as Hepatitis B antigen (HBSAG), VDRL, HIV/AIDS shall be determined by the Local Health Officer.

**II. Responsibility of the Operators of Night Clubs/Dancing Schools/Studios, Karaoke/ Videoke Bars and Similar Establishments – the Operators shall:**

(a)	Post the sanitary permit and sanitation standard rating sticker in a conspicuous part of the establishment for public guidance;
(b)	Renew the sanitary permit annually;
(c)	Employ only personnel with up-to-date health certificate and make sure that the STD clearance of club host/hostess is obtained at least every two (2) weeks;
(d)	Provide first aid kit for emergency use;
(e)	Report to the Local Health Officer any accidents and notifiable diseases among employees and clients;
(f)	Assist the Local Health Officer in the campaign for the prevention and control of STD, AIDS and other diseases;
(g)	Provide control measures to reduce the exposure of employees and patrons to physical hazards;
(h)	Provide medical services to employees;
(i)	Conduct periodic in-house inspection of the establishment to determine compliance with the sanitation standard;
(j)	Assist the Local Health Officer during the conduct of inspection;
(k)	Prevent the overcrowding of the establishment;
(l)	Designate smoking and non-smoking areas in the establishment;
(m)	Make sure that there are no private rooms of separate compartments for public use in the establishment except those used for laboratories, dressing rooms, bars and kitchens; and
(n)	Maintain the cleanliness and safety of the establishment and premises.

**III. Responsibility of the Local Health Officer (PD 856 Chapter XI Section 12)**

The Local Health Office shall:

- (a) Inspect or cause the evaluation and inspection of all dancing schools/studios, dance halls, night clubs and other similar establishment as per set frequency of inspection ascertain their state of sanitation;
- (b) Check STD clearances of entertainers at least every two (2) weeks;
- (c) Apply precautionary measures to prevent accidents and the spread of communicable diseases among the employees, students and clients of the establishments; and
- (d) Coordinate with other government agencies for the enforcement of safety regulations in all establishments.

**IV. Penal Provisions (PD 856 Chapter XI Section 14)**

- (a) Any person who shall violate, disobey, refuse, omit or neglect to comply any of the provisions of these rules and regulations, shall be guilty of misdemeanor and upon conviction shall be punished by imprisonment for a period not exceeding six (6) months or by a fine not exceeding Php1,000.00 or both depending on the discretion of the Court.
- (b) Any person who shall interfere, hinder or oppose any officer, agent or member of the Department of Health (DOH) or of the bureaus and offices under it, Provincial, City or Municipal Health Officers, sanitary inspectors in the performance of his duty as provided for under these rules and regulations, or shall tear down, mutilate, deface or alter any placard, or notice, affixed to the premises in the enforcement of these rules and regulations, shall be guilty of misdemeanor and punishable upon conviction by imprisonment for a period not exceeding six (6) months or by a fine not exceeding Php1,000.00 or both depending on the discretion of the Court.

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

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

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

**Article F. Service Fees for Health Examination**

**Section 5F.01. Imposition of Fee.** There shall be collected a fee of One Hundred Pesos (Php100.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative as required by existing ordinances.

There shall be collected for services rendered by the Municipal Health Officer of the municipality the following fees:

(a)	Medico Legal Fee	Amount of Fee
	(1) Complete Autopsy	Php3,600.00
	(2) Serious Physical Injuries	1,800.00
	(3) Less Serious Physical Injuries	1,200.00
	(4) Slight Physical Injuries	1,000.00
(b)	Sanitary Inspection Fee	600.00/quarter
(c)	Laboratory Fee (Sputum, Urinalysis, Fecalalysis)	50.00
(d)	Certification	
	(1) Medical Certificate (for absent, treatment, consultation)	60.00
	(2) Dental Certificate (for absent, treatment, consultation)	60.00
	(3) Certificate of Immunization Status	60.00
(e)	Health certificate for ambulant food vendors and other food handler in amusement and recreational places(e.g. ferias)	Php60.00

A fee of Ten Pesos (Php10.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial Medical Certificate issued by the Municipal Health Officer.

**Section 5F.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer before the physical examination is made and the Medical Certificate is issued.

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

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examinations before they can be employed and unless specified under this Code, once every twelve (12) months 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, hostesses, cooks, bartenders, waitresses, etc.
(4)	Tonsorial and beauty establishments – include employees of barber



shall be guilty of misdemeanor and upon conviction shall be punished by imprisonment for a period of not exceeding six (6) months or by a fine of not exceeding One Thousand One Hundred Pesos (Php1,100.00) or both depending upon the discretion of the Court. **(Sec. 9, Implementing Rules and Regulations of Chapter II, Water Supply of the Code on Sanitation of the Philippines, PD856).**

## CHAPTER VI. MUNICIPAL CHARGES

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

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

		Rate of Rental
(a)	Land only (per sq.m.)	
	(1) Located in commercial/industrial area	Php1.00/sq.m./day
	(2) Located in residential area	1.00/sq.m./day
(b)	Building (per sq.m. of floor area)	
	(1) Located in commercial/industrial area	Php1.50/sq.m./day
	(Note: For multi-storey structures, rates can be categorized based on floor location as in ground floor, corner, etc.)	
(c)	Others: Properties that may be acquired after the promulgation of this Ordinance.	As may be decided by the Sangguniang Bayan

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

### Article B. Service Charge for Garbage Collection

**Section 6B.01. Imposition of Fee.** There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

**A. Manufacturers, millers, assemblers, processors and similar businesses:**

- (a) Not more than 100 sq.m. Php600.00
- (b) More than 100 sq.m. Php600.00+ 1.50/sq.m. in excess of 100 sq.m.

**B. Hotels, apartments, motels, and lodging houses:**

- (a) Not more than 100 sq.m. Php400.00
- (b) More than 100 sq.m. Php400.00+ 1.50/sq.m. in excess of 100 sq.m.

**C. Restaurants, day and night clubs, cafes, and eateries:**

- (a) Not more than 100 sq.m. Php400.00

- (b) More than 100 sq.m. Php400.00 + 1.50/sq.m. in excess of 100 sq.m.

**D.** Hospitals, clinics, laboratories and similar businesses excluding hazardous medical waste:

- (a) Not more than 100 sq.m. Php400.00
- (b) More than 100 sq.m. Php400.00+1.50/sq.m. in excess of 100 sq.m.

**E.** Movie houses and retailers:

- (a) Not more than 100 sq.m. Php600.00
- (b) More than 100 sq.m. Php600.00+ 1.50/sq.m. in excess of 100 sq.m.

**F.** Other business not mentioned above:

- (a) Not more than 100 sq.m. Php400.00
- (b) More than 100 sq.m. Php400.00+ 1.50/sq.m. in excess of 100 sq.m.

**Section 6B.02. Time of Payment.** The fees prescribed in this Article shall be paid annually to the Municipal Treasurer on or before the Twentieth (20<sup>th</sup>) day of January to coincide with the renewal of the Business Permit.

**Section 6B.03. Administrative Provisions.**

- (a) The garbage fees herein imposed shall be collected in all serviced areas which includes the town proper and the Public Market.
- (b) The owner or operator of the aforementioned business establishments shall provide for his/her premises the required garbage can or receptacle which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provide their own system of garbage disposal.

**Article C. Charges for Parking**

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

- (a) Parking Rates

Tricycle	Php20.00/1 <sup>st</sup> two (2) hours (w/additional Php5.00 in excess of 2 hours)
Jeep	Php30.00/1 <sup>st</sup> two (2) hours (w/additional Php5.00 in excess of 2 hours) (Php10.00 additional for top load)
Jeep (14 to 18 seater)	Php40.00/1 <sup>st</sup> two (2) hours (with additional Php5.00 in excess of 2 hours) (Php10.00 additional for top load)
Closed Van (4-Wheeler)	Php40.00/1 <sup>st</sup> two (2) hours (with additional Php10.00 in excess of 2 hours)
Closed Van (6-Wheeler)	Php50.00/1 <sup>st</sup> two (2) hours (with additional Php10.00 in excess of 2 hours)
Elf Van	Php60.00/1 <sup>st</sup> two (2) hours (with additional Php10.00 in excess of 2 hours)
10-Wheeler Truck	Php100.00/1 <sup>st</sup> two (2) hours (with additional Php20.00 in excess of 2 hours)
12 to 16-Wheeler Truck	Php150.00/1 <sup>st</sup> two (2) hours (with additional Php20.00 in excess of 2 hours)
Wing Truck	Php150.00/1 <sup>st</sup> two (2) hours (with additional Php20.00 in excess of 2 hours)

(b) Overnight Parking Rates

Tricycle	Php30.00
All kinds of vehicles (private/passenger)	Php200.00

(c) Towing Fee of Eight Hundred Pesos (Php800.00) and impounding fee of One Hundred Fifty Pesos (Php150.00) per day shall be collected from owners of vehicles who shall violate this Article.

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

**Article D. Permit Fees for Sales Promotion and Advertisements**

**Section 6D.01. Imposition of Fee.** There shall be collected fees for the use of Municipal-owned parking area and designated streets for sales, promotion and advertisement in accordance with the following schedule:

First four (4) square meters/day (with additional Php50.00 in excess of four (4) sq.m.)	Php180.00
First four (4) square meters/day with electrical consumption (with additional Php50.00 in excess of four (4) sq.m.)	300.00
First four (4) square meters/day with water and electrical consumption (with additional Php50.00 in excess of 10 sq.m.)	Php360.00

**Section 6D.02. Time of Payment.** The fees herein imposed shall be paid to the Municipal Treasurer or duly designated representative upon permission on the use of the place designated.

**Article E. Cemetery Charges**

**Section 6E.01. Imposition of Fees.** There shall be collected the following fees for the rental of Municipal Cemetery lots at:

(a) Vibora, Bacao I and Buenavista III	Fee for Lease Period
(1) Rental/Lease of cemetery lots	Php9,000.00
(2) Burial Permit Fee or transfer of cadaver	100.00
(3) Fee for exhumation/niche opening	100.00
(4) Interment of Non-Resident	100.00
(5) Processing fee of out of town registration of birth	Php100.00

(b) For Himlayang General Trias in Barangay Pasong Camachile II, rates prescribed under Municipal Ordinance No. 14-05 dated June 16, 2014 shall apply.

(1) Rental Fees and Payment Scheme

(a) Niche Lot

Lot Area	3.60 square meters
Gross Selling Price	Php50,000.00
Cash basis (less 10% discount)	45,000.00
Payment Schedule for Installment Basis	
10% downpayment	5,000.00
90% balance	45,000.00
Monthly Amortization	
1 year to pay *0.09026 (1.08312/interest per annum)	4,061.70
2 years to pay *0.04849 (1.16376/interest per annum)	2,182.05
3 years to pay *0.03616 (1.30176/interest per annum)	Php1,627.20

(b) Lawn Lot (Standard)

Lot Area	2.40 square meters
Gross Selling Price	Php30,000.00
Cash basis (less 10% discount)	27,000.00
Payment Schedule for Installment Basis	
10% downpayment	3,000.00
90% balance	27,000.00
Monthly Amortization	
1 year to pay *0.09026 (1.08312/interest per annum)	2,437.02



2 years to pay *0.04849 (1.16376/interest per annum)	1,309.23
3 years to pay *0.03616 (1.30176/interest per annum)	Php976.32

(c) Lawn Lot (Premium)

Lot Area	2.40 square meters
Gross Selling Price	Php45,000.00
Cash basis (less 10% discount)	40,500.00
Payment Schedule for Installment Basis	
10% downpayment	4,500.00
90% balance	40,500.00
Monthly Amortization	
1 year to pay *0.09026 (1.08312/interest per annum)	3,665.53
2 years to pay *0.04849 (1.16376/interest per annum)	1,963.85
3 years to pay *0.03616 (1.30176/interest per annum)	Php1,464.88

(d) Family Estate (Mausoleum)

Lot Area	20.00 square meters
Gross Selling Price	Php300,000.00
Cash basis (less 10% discount)	270,000.00
Payment Schedule for Installment Basis	
10% downpayment	30,000.00
90% balance	270,000.00
Monthly Amortization	
1 year to pay *0.09026 (1.08312/interest per annum)	24,370.20
2 years to pay *0.04849 (1.16376/interest per annum)	13,092.30
3 years to pay *0.03616 (1.30176/interest per annum)	Php9,763.20

(e) Apartment Type

Lot Area	0.81 square meter
Gross Selling Price	Php12,000.00
Cash Basis (less 10% discount)	10,800.00

Payment Schedule for Installment Basis	
10% downpayment	1,200.00
90% balance	10,800.00
Monthly Amortization	
1 year to pay *0.09026 (1.08312/interest per annum)	974.81
2 years to pay *0.04849 (1.16376/interest per annum)	523.69
3 years to pay *0.03616 (1.30176/interest per annum)	Php390.53

## (2) Reservation Fee

Niche Lot	Php1,000.00
Lawn Lot (Standard)	600.00
Lawn Lot (Premium)	6,250.00
Family Estate (Mausoleum)	6,250.00
Apartment Type	Php250.00
Reservation fees are valid for one (1) month only and are deductible from the downpayment. It is non-transferable and non-refundable.	

## (3) Perpetual Care Fund

Niche Lot	Php5,000.00
Lawn Lot (Standard)	3,000.00
Lawn Lot (Premium)	4,500.00
Family Estate (Mausoleum)	30,000.00
Apartment Type	Php1,200.00
The perpetual care fund which shall be used for the maintenance of the Himlayang General Trias (Libingang Bayan) is not subject to discount. It shall be paid in one (1) instalment for cash basis transactions, and a maximum of twelve(12) monthly instalments with no additional interest for instalment basis transactions.	

## (4) Interment Fees

Niche Lot	Php9,000.00/interment
Lawn Lot (Standard)	9,000.00/interment
Lawn Lot (Premium)	9,000.00/interment
Family Estate (Mausoleum)	9,000.00/interment
Apartment Type	Php2,000.00/interment

(5) Transfer Fees

Niche Lot	Php1,600.00/transfer of rights
Lawn Lot (Standard)	1,600.00/transfer of rights
Lawn Lot (Premium)	1,600.00/transfer of rights
Family Estate (Mausoleum)	1,600.00/transfer of rights
Apartment Type	Php500.00/transfer of rights

**Section 6E.02.Time of Payment.**All fees shall be paid to the Municipal Treasurer per above schedule,uponapplication for a burial permit, prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

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

**Section 6E.03.Administrative Provisions.**

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by the municipality located in Brgy. Vibora, Brgy. Bacao, Brgy. Buenavista II and HimlayangGeneral Trias.
- (b) Except in Himlayang General Trias, 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 theSangguniang 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) Any lease period shall be five (5) years. In case a lessee intends to renew the lease after its termination, he/she must inform the Municipal Treasurer and pay the recorresponding fees therefor.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register of leases of cemetery lots.

- (i) For Himlayang General Trias, the administrative provisions as provided for under **Section 3 of Municipal Ordinance 14-05** dated June 16, 2014 shall apply.

## **CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

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

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

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

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

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

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

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

**Section 7A.06. Penalty.** Any violation of the provisions of this Article shall be punishable by a fine of not less than One Thousand One Hundred Pesos (Php1,100.00) but not more than Five Thousand Five Hundred Pesos (Php5,500.00) or imprisonment of one (1) month but not more than six (6) months, or both, at the discretion of the Court.

**Section 7A.07. Collection.** Unless otherwise specified, all taxes, fees and charges due to the municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

**Section 7A.08. Issuance of Receipts.** It shall be the duty of the Municipal Treasurer or his/her authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

**Section 7A.09. 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.

**Section 7A.10. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the municipality.

**Section 7A.11. Examination of Books of Accounts.** The Municipal Treasurer shall, by himself/herself or through any of 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.

The books of accounts kept by the business establishments pursuant to the provision of the National Internal Revenue Code shall be sufficient for determining the correct amount of municipal taxes and other impositions and establishments shall no longer keep other or separate books of accounts for the purpose. 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/her deputy or duly authorized representative.

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

**Section 7A.12. Accrual to the General Fund of Fines, Costs and Forfeitures.**

Unless otherwise provided by law or ordinance, fines, costs, forfeitures and other pecuniary liabilities imposed by the Court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

**Article B. Civil Remedies for Collection of Revenues**

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

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

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

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

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

- (a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his/her 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/her deputy shall issue a duly

authenticated certificate based upon the records of the 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 sodistrainted 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 cancelled.

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

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

property pending the sale and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount de facto, 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/her 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 levied 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/she fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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

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

The Municipal Treasurer or his/her deputy upon surrender by the purchaser of the certificate of sale previously issued to him/her shall forthwith return to the latter the entire purchase price paid by him/her 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/her 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/her office. It shall be the duty of the Registrar of Deeds concerned upon registration with his/her office of any such declaration of forfeiture to transfer the title of the forfeited property to the 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/her 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 Taken 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 in the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of the municipality.
- (n) **Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.** The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any Court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in **Section 194 of the Republic Act No. 7160** as implemented under **Article 284 of the Implementing Rules and Regulations (IRR).**
- (o) **Further Distraint or Levy.** The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) **Personal Property Exempt from Distraint or 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) Family home;
- (2) Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
- (3) 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;
- (4) His necessary clothing and that of all his family;
- (5) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer such as he may select, of a value not exceeding Ten Thousand Pesos (Php10,000.00);
- (6) Provisions including crops actually provided for individual or family use sufficient for four (4) months;
- (7) The professional libraries of doctors, engineers, lawyers and judges;
- (8) One fishing boat and net not exceeding the total value of Eleven Thousand Pesos (Php11,000.00) by the lawful use of which a fisherman earns his livelihood; and
- (9) Any material or article forming part of a house or improvement of any real property.

### **Article C. Taxpayer's Remedies**

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

- (a) Local taxes, fees or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period; provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period; provided, however, that taxes, fees and charges assessed before the effectivity of the Local Government Code 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 Municipal Treasurer is legally prevented from making the assessment of collection;

- (2) The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
- (3) The taxpayer is out of the country or otherwise cannot be located.

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

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

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

#### **Article D. Miscellaneous Provisions**

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

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

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

**Section 7D.04. Authority to Adjust Rates.** The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not 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.

**Section 7D.05. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations except local water districts, cooperatives duly registered under RA6938, 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 RA6810, and printer and/or publisher of books or other reading materials prescribed by the Department of Education as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 01, 2015.

#### **CHAPTER VIII. GENERAL PENAL PROVISIONS**

**Section 8.01. Penalties for Violation of Tax Ordinance.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

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

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

#### **CHAPTER IX. FINAL PROVISIONS**

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

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

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

**Section 9.04. 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.
- (b) The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Bayan of an enabling ordinance.

**Section 9A.05. Effectivity.** This Ordinance shall take effect in the next ensuing quarter after copies of which have been published in a local newspaper if there is any or posted in the bulletin board at the entrance of the Municipal Hall or in at least two (2) conspicuous places within the Municipality of General Trias.

**UNANIMOUSLY APPROVED on 27JULY 2015.**

**KERBY J. SALAZAR**  
SB Member

**CHRISTOPHER N. CUSTODIO**  
SB Member

**WALTER C. MARTINEZ**  
SB Member

**RICHARD R. PARIN**  
SB Member

**MARIO C. AMANTE**  
SB Member

**JONAS GLYN P. LABUGUEN**  
SB Member

**FLORENCIO D. AYOS**  
SB Member

**JOWIE S. CARAMPOT**  
SB Member

**GARY A. GREPO**  
LNB President

**CERTIFIED TRUE AND CORRECT:**

**WENCESLAO P. CAMINGAY**  
Secretary to the Sanggunian

**ATTESTED:**

**MAURITO C. SISON**  
Municipal Vice Mayor/Presiding Officer

**APPROVED:**

**ANTONIO A. FERRER**  
**Municipal Mayor**