

REVISED MUNICIPAL REVENUE CODE

Republic of the Philippines
Province of Cavite
Municipality of General Trias

Municipal Ordinance No. 02-01

REVISED REVENUE CODE OF THE MUNICIPALITY OF GENERAL TRIAS PROVINCE OF CAVITE

Be it ordained by the Sangguniang Bayan of the Municipality of General Trias, Province of Cavite, that

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the 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 this 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 1 B.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 to such technical, peculiar or appropriate meaning.
- (b) **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- (c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

- (d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the day following shall be considered the last day.
- (e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

Section 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) *Corporations* includes partnerships, no matter how created or organized, joint stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

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

- (e) *Countryside and barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties

(g) *Franchise* is a right or privilege, 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;

(h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

(i) *Levy* means as imposition or collection of an assessment, tax, fee, charge, or fine.

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

(k) *Municipal Waters* include streams and lakes within the municipality, not being subject to private ownership and not comprised within the national parks and public forest.

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

(m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.

(n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

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

(p) *Residents* refer to natural persons who have their habitual residence in the province 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 or municipality. In the absence of such laws, juridical persons are residents of the province or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

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

(r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

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

(t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 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, 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, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-product; 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 processed to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market;

To be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

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

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

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

(d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places 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, leading 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 employed 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) *Commission Agents* refers to a person or persons engaged in business/businesses with selling office within the municipality deriving income in the form of commission. Should the agent failed to pay the tax, the owner of the business shall be taxed.

(m) *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 specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses;

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, scrapers and security agencies.

The following tax subjects enumerated under Section 19(c), PD No. 231, as amended, are hereby included in this definition: 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, bicycles, 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 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 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 products produced by himself and his immediate family and, whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

(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, and 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 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) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.

(x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

(y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Bar. Tax

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

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

| <u>Amount of Gross Sales/Receipts For the Preceding Calendar Year</u> | | <u>Tax per Annum</u> |
|---|---|----------------------|
| Less than 10,000.00 | P | 181.50 |
| 10,000.00 or more but less than 15,000.00 | | 242.00 |
| 15,000.00 or more but less than 20,000.00 | | 332.00 |
| 20,000.00 or more but less than 30,000.00 | | 484.00 |
| 30,000.00 or more but less than 40,000.00 | | 726.00 |
| 40,000.00 or more but less than 50,000.00 | | 907.50 |

| <u>Preceding Calendar Year</u> | <u>Amount of TaxPer Annum</u> |
|---|---|
| Less than 5,000.00 | P 30.00 |
| 5,000.00 or more but less than 10,000.00 | 67.50 |
| 10,000.00 or more but less than 15,000.00 | 115.00 |
| 15,000.00 or more but less than 20,000.00 | 181.50 |
| 20,000.00 or more but less than 30,000.00 | 302.50 |
| 30,000.00 or more but less than 40,000.00 | 423.50 |
| 40,000.00 or more but less than 50,000.00 | 605.00 |
| 50,000.00 or more but less than 75,000.00 | 968.00 |
| 75,000.00 or more but less than 100,000.00 | 1,452.00 |
| 100,000.00 or more but less than 150,000.00 | 2,178.00 |
| 150,000.00 or more but less than 200,000.00 | 2,904.00 |
| 200,000.00 or more but less than 250,000.00 | 3,993.00 |
| 250,000.00 or more but less than 300,000.00 | 5,082.00 |
| 300,000.00 or more but less than 400,000.00 | 6,776.00 |
| 400,000.00 or more but less than 500,000.00 | 9,075.00 |
| 500,000.00 or more but less than 750,000.00 | 10,175.00 |
| 750,000.00 or more but less than 1,000,000.00 | 11,275.00 |
| 1,000,000.00 or more but less than 2,000,000.00 | 12,650.00 |
| 2,000,000.00 or more | At a rate not exceeding fifty five percent (55%) of one percent (1 %) |

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P12,650.00

- (f) On banks and other financial institutions, at the rate of fifty-five percent (55%) 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, 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 Fifty-five pesos (P55.00) per peddler annually

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

The tax herein imposed shall be payable within the first twenty (20) days of January. 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.

- (h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of two percent (2%) of gross sales or receipts.
1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bards, carinderias or food caterers.

| | |
|---|---|
| 50,000.00 or more but less than 75,000.00 | 1,450.00 |
| 75,000.00 or more but less than 100,000.00 | 1,815.00 |
| 100,000.00 or more but less than 150,000.00 | 2,420.00 |
| 150,000.00 or more but less than 200,000.00 | 3,025.00 |
| 200,000.00 or more but less than 300,000.00 | 4,235.00 |
| 300,000.00 or more but less than 500,000.00 | 6,050.00 |
| 500,000.00 or more but less than 750,000.00 | 8,800.00 |
| 750,000.00 or more but less than 1,000,000.00 | 11,000.00 |
| 1,000,000.00 or more but less than 2,000,000.00 | 15,025.00 |
| 2,000,000.00 or more but less than 3,000,000.00 | 18,150.00 |
| 3,000,000.00 or more but less than 4,000,000.00 | 21,780.00 |
| 4,000,000.00 or more but less than 5,000,000.00 | 25,410.00 |
| 5,000,000.00 or more but less than 6,500,000.00 | 26,810.00 |
| 6,500,000.00 or more | At a rate not exceeding forty one and ¼ percent (41-1/4%) of one percent (1 %) |

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

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

| <u>Gross Sales/Receipts for the Preceding Calendar Year</u> | <u>Amount of Tax Per Annum</u> |
|---|------------------------------------|
| Less than 1,000.00 | P 19.80 |
| 1,000.00 or more but less than 2,000.00 | 36.30 |
| 2,000.00 or more but less than 3,000.00 | 55.00 |
| 3,000.00 or more but less than 4,000.00 | 79.20 |
| 4,000.00 or more but less than 5,000.00 | 110.00 |
| 5,000.00 or more but less than 6,000.00 | 133.10 |
| 6,000.00 or more but less than 7,000.00 | 157.30 |
| 7,000.00 or more but less than 8,000.00 | 181.50 |
| 8,000.00 or more but less than 10,000.00 | 205.70 |
| 10,000.00 or more but less than 15,000.00 | 242.00 |
| 15,000.00 or more but less than 20,000.00 | 302.50 |
| 20,000.00 or more but less than 30,000.00 | 363.00 |
| 30,000.00 or more but less than 40,000.00 | 484.00 |
| 40,000.00 or more but less than 50,000.00 | 726.00 |
| 50,000.00 or more but less than 75,000.00 | 1,089.00 |
| 75,000.00 or more but less than 100,000.00 | 1,452.00 |
| 100,000.00 or more but less than 150,000.00 | 2,057.00 |
| 150,000.00 or more but less than 200,000.00 | 2,662.00 |
| 200,000.00 or more but less than 300,000.00 | 3,630.00 |
| 300,000.00 or more but less than 500,000.00 | 4,884.00 |
| 500,000.00 or more but less than 750,000.00 | 7,260.00 |
| 750,000.00 or more but less than 1,000,000.00 | 9,680.00 |

36.30
36

302.50
302
75
332.50
3025
365.70

1,000,000.00 or more but less than 2,000,000.00
2,000,000.00 or more

11,000.00
At a rate not exceeding
fifty five percent (55%) of
one percent (1 %)

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

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

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and 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.

Gross Sales/Receipts
for the Preceding year

Rate of tax Per Annum

400,000.00 or less
More than 400,000.00

2%
1%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P30,000.00) subject to existing laws and regulations.

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

Gross Sales/Receipts for the

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 including golf courses, 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 stadium, race tracks, cockpits and other similar establishments.
3. Commission agents.
4. Lessors, dealers, brokers of real estate.
5. On boarding houses, pension houses, motels, apartments and condominiums.
6. Subdivision owners.
7. Privately-owned markets.
8. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories, and cockpit operators (to include placid and cockpit rentals).
9. Operators of Cable Network System.
10. Operators of computer services establishment.
11. All other similar activities consisting essentially of the sales of services for a fee.

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

| | |
|--------------------------------|----------------|
| Air conditioned buses | 5,000 per unit |
| Buses without air conditioning | 4,000 per unit |
| "Mini" buses | 3,000 per unit |
| Taxis/Fierras/Tamaraws | 2,000 per unit |
| Jeepneys | 1,000 per unit |

Section 2A.03 Presumptive Income Level. For every tax period, the 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.

Section 2A.04 Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other Petroleum products shall not be subject to any local tax imposed in this Article.

Section 2A.05. Tax on Newly-Started Business. In 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 capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Situs of Tax

Section 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, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

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

2. **Branch or Sales Office** - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. **Plantation** - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products 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.01 of this [Ordinance] code.

(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%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

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

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

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

Forty percent (40%) to the city or municipality where the plantation is located

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

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

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.

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

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

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

Article C. Payment of Business Taxes

Section 2C.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and open line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this [Ordinance] CODE which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) in cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this [Ordinance] CODE 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 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 this municipality shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent Article

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

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

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

(d) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) **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 Fifty Pesos (P50.00) (e-1), 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 municipality.

(f) **Transfer of Business to Other Location.** Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other

place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

(g) Retirement of Business.

1. Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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;
 - b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
 - c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him (if there is an existing tax ordinance prescribing such transfer tax.)
2. 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.
 3. The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.

(h) 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, carnivals, or the like per day | P | 200.00 |
| Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day | | 150.00 |
| Sports contest/exhibitions per day | | 500.00 |

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

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 wheel sidecar or a motorcycle with a two wheeled cab.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.

Section 2E.02 Imposition of Tax. There is hereby levied an annual tax on the business of operating motorized tricycles at the annual rate of Five Hundred Pesos (P500.00) per tricycle.

Section 2E.03 Time of Payment The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2E.04 Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTO) 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 Pesos (P2,500.00) 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 :

| | |
|------------------|--|
| Up to 2 hectares | P5,000.00 |
| Over 2 hectares | 1,000.00/hectare in excess of 2 hectares |

Article G. Special Levy on Lands

(The special levy on lands is "site specific". The imposition of the special levy on lands requires a description "with reasonable accuracy, the nature, extent, and location of the public works or improvements to be undertaken, ...the estimated cost thereof" and a specification of the "metes and bounds by monuments and lines." Moreover, the law requires that a public hearing shall be conducted to afford the opportunity to the owners of the real property affected to express their positions or objections).

Section 2G.01. Special Levy : Its Meaning. 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 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 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; and
- (c) Duly registered cooperatives as provided for under RA 6938.
- (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 Levy.** Tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work 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) nor 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 noncompliance 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 of 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

(The Socialized Housing Tax is a shared tax "apportioned between the province and municipality concerned as determined and approved by the Sangguniang Panlalawigan on the basis of their respective urban development)

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* refer to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

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

(a) Those included in the coverage of RA 6657, 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 RA 7279 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 imposed a socialized housing tax at the rate of one-half percent (.05%) on the assessed-value of land in urban areas in excess of fifty thousand pesos (P 50,000.00).

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 (P 50,000). 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 inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or

who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

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 this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

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

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

Section 3.04. Exemption

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 (1st) day of January each year which shall be paid not later than the last date of February of each year.

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.

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

(d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

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

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 (P1.00).

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, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

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

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

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

Section 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) Ninety-Five Percent (95%) 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 and the remaining Five Percent (5%) thereof to the General Fund of the National Government to cover the cost of printing and distribution of the forms of the community tax certificates and related expenses. The Municipal Treasurer shall remit to the National Treasurer said share of the National Government within ten (10) days after the end of each quarter.

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 after deducting the Five percent (5%) share of the National Government:

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

CHAPTER 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 a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

For purpose of the Mayor's Permit Fee, the following shall be collected:

| | <u>FEE PER ANNUM</u> |
|--|-----------------------------|
| 1. 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. | P 7,500.00 |
| 2. On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature. | 2,000.00 |
| 3. On exporters, manufacturers, millers, repackers, or producers or essential commodities enumerated under Sec. 2A.02 (Item C). | 2,000.00 |
| 4. On wholesalers, distributors or dealers of the essential commodities enumerated under Sec. 2A.02 (Item C). | 2,000.00 |
| 5. On retailers of the essential commodities enumerated under Sec. 2A.02 (Item C). | 1,500.00 |
| 6. On retailers of all other commodities not classified as "essential commodities". | 1,000.00 |

| | | |
|-----|--|--------------------|
| 7. | On contractors and independent contractors including but not limited to those enumerated under Sec. 2A-02 (Item C). | 5,000.00 |
| 8. | On banks and other financial institutions including non-bank intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, educational plan agencies, health plan agencies and memorial or life plan agencies. | 3,000.00 |
| 9. | On peddlers engaged in the sale of any merchandise or article of commerce. | 50.00 |
| 10. | On privately owned public market. | 5,000.00 |
| 11. | On subdivision operators or real estate developers. | 10,000.00 |
| 12. | On lessors of real estate including apartments-for-rent. | 1,500.00 |
| 13. | On private cemeteries or memorial parks. | 5,000.00 |
| 14. | On operators of boarding houses. | 500.00 |
| 15. | On operators of rice, corn or coffee mills for a fee: | |
| | Rice Mill (Kiskisan Type) | 250.00 |
| | Cono | 2,000.00 |
| | Corn or Coffee Mills | 250.00 |
| 16. | On operators of amusement places including but not limited to those enumerated under Sec. 2A.02 (Item P). | 1,500.00 |
| 17. | On operators of theaters and cinema houses, video-moviehouses utilizing beta, VHS, JVC, laser discs players or other similar apparatus; and other show houses which are open to the public for-a-fee. | 3,000.00 |
| 18. | On proprietors of amusement devices for-a-fee, including but not limited to: | |
| | Jukebox machine | 100.00 |
| | Family home computer | 100.00 |
| | Game and watch device | 100.00 |
| | Slot machine not classified as a gambling device | 100.00 |
| | Betamax showing which collects admission fee | 100.00 |
| 19. | On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, carinderias, panciterias, soda fountain bars and similar establishments including food caterers. | 500.00 to 2,000.00 |

| | | |
|-----|---|----------|
| 20. | On retail dealers or retailers in liquors or wines whether imported from other countries or locally manufactured including fermented liquors (beers), "tuba", "basi" and other distilled spirits not classified as denatured alcohol. | |
| | Wholesale dealers in foreign liquors | 2,000.00 |
| | Wholesale dealers in domestic liquors | 1,600.00 |
| | Retail dealers in foreign liquors | 1,300.00 |
| | Retail dealers in domestic liquors | 750.00 |
| | Wholesale dealers in vino liquors | 300.00 |
| | Retail dealers in tuba, basi and/or tapuy | 150.00 |
| | Wholesale dealers in fermented liquors | 1,200.00 |
| | Retail dealers in fermented liquors | 600.00 |
| 21. | On retail dealers or retailers of manufactured tobacco, or snuff including cigars or cigarettes. | |
| | Retail leaf tobacco dealers | 200.00 |
| | Wholesale leaf tobacco dealers | 400.00 |
| | Retail tobacco dealers | 200.00 |
| | Wholesale tobacco dealers | 400.00 |
| | Retail peddlers of tobacco | 30.00 |
| 22. | On agri-business enterprises | |
| | Fishpond/fish pen/fish breeding ground, fish corral per hectare or fraction thereof | 500.00 |
| | Commercial poultry farm | 500.00 |
| | Commercial piggery farm | 500.00 |
| | Cattle ranch | 500.00 |
| 23. | On golf links | |
| | Less than ten (10) holes | 3,000.00 |
| | Ten (10) or more but not more than Twenty (20) holes | 6,000.00 |
| | Twenty (20) or more holes | 9,000.00 |
| 24. | On all other similar businesses, traders, or commercial undertakings not herein expressly specified. | 2,000.00 |

Section 4A.02. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Monette

Section 4A.03. Administrative Provisions.

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

(b) Application for Mayor's Permit. 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 Office of the Municipal Administrator 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 a newly-started business

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

2. For renewal of existing business permits

- a. Previous year's Mayor's permit
- b. 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 form local taxes or fees, if exempt

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 Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

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

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

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

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Pesos (P100.00) permit

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

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

(f) Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful

manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

Section 4A.05. Rules and Regulations on Certain Establishments.

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) 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 Cockpit 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 take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) Gaffer (taga-tari) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.

(d) Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by, word or gesture the result of the cockfighting by announcing the winner or deciding 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 and cockpit personnel:

(a) From the owner/operator/licensees of the cockpit :

- | | |
|---------------------------|----------|
| 1. Application filing fee | P 500.00 |
|---------------------------|----------|

| | | |
|----------------------------|--------------------------------|-----------|
| 2. | Annual cockpit permit fee | 2,000.00 |
| (b) From cockpit personnel | | |
| 1. | Promoters/Hosts | 500.00/pa |
| 2. | Pit Manager | 200.00/pa |
| 3. | Referee | 100.00/pa |
| 4. | Bet Taker "Kristo/Liamador" | 50.00/pa |
| 5. | Bet Manager "Maciador/Kasador" | 50.00/pa |
| 6. | Gaffer "Mananari" | 50.00/pa |
| 7. | Cashier | 50.00/pa |
| 8. | Derby (Matchmaker) | 500.00/pa |

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 cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof.
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

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 municipal licensing office shall be delegated to monitor the correct

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

Article C. Special Permit Fee for Cockfighting

Section 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; pintakasi or tupada," or its equivalent in different Philippine localities.

(b) Local Derby is an invitational cockfight participated in by game cockers 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 Derby Cockfights (Pintakasi) | P 500.00 |
| (b) Special Derby Assessment from Promoters of - | |
| Two-Cock Derby | 1,200.00 |
| Three-Cock Derby | 1,300.00 |
| Four-Cock Derby | 1,400.00 |
| Five-Cock Derby | 1,500.00 |

Section 4C.04. 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.05. Administrative Provisions.

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

(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 takes, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 4C.06. 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 Fee on Pedaled Tricycle

Section 4D.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of one hundred pesos (P100.00) per annum.

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

Section 4D.03. Administrative Provisions.

(a) A coded sticker shall be provided by the Municipal Treasurer to the owner of the Pedaled tricycle granted a permit.

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

(c) Disposition of proceeds shall be equally shared between barangay and municipality.

Article E. Fees on Impounding of A stray Animals

Section 4E.01. Definition. When used in this Article.

(a) *A stray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

(b) *Public Place* includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

(c) *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.

(d) *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 dogs found running or roaming at large, or fettered in public or private places:

| | <u>Amount of Fee</u> |
|-----------------------|----------------------|
| (a) Large Cattle | P30.00 |
| (b) All other animals | 20.00 |

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 dog in the Barangay Hall for any area designated by the barangay (state number) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within 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:

| | | |
|-----|---|------------|
| (a) | First offense | P20.00/day |
| (b) | Second offense | P50.00/day |
| (c) | For the third offense and each subsequent offense | 100.00/day |

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

Article F. Building Permit and Related Fees

Section 4F.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 Office of this municipality.

Section 4F.02. Requirement for Application of Building Permit. Any person desiring to obtain a building permit shall file an application therefore in writing and on the prescribed form and shall attached other requirements as prescribed in Rule I of the Implementing Rules and Regulations of PD. 1096.

Section 4F.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 Rules and Regulations of Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines.

Section 4F. 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 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 rules and regulations implementing Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines.

All fees shall be paid to the Municipal Treasurer prior to the release of the building permit.

Section 4F.05. Disposition of Income from Fees and Other Charges. The building permit and other charges shall accrue entirely to this municipality.

Section 4F.06. 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 building permit.

Section 4F. 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 (PD 1096).

Article G. Permit for Building Occupancy

Section 4G .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 therefore as provided in the Implementing Rules and Regulations of 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, it is found that the construction of building or structure conforms to the provisions of P.D. 1096 as well as with the approved plans and specifications.

Section 4G.02. Requirements for Application of Building Occupancy. Any person desiring to obtain a Certificate of Occupancy shall file an application therefore in writing and on the prescribed form and other requirements as prescribed in Rule II of the Implementing Rules and Regulations of P.D. 1096.

Section 4G.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 P.D. 1096).

Section 4G.04. Disposition of Income from Fees and Other Charges. The occupancy permit fees and other charges shall accrue entirely to this municipality.

Section 4G.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 building permit.

Section 4G.06. Penal Provisions. Punishment in violation of this article shall be in accordance of the provision of the National Building Code of the Philippines (P.D. 1096).

Article H. Registration and Transfer Fees on Large Cattle.

Section 4H.01. Definition. For purposes of this Article, "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Section 4H.02. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

| | <u>Amount of Fee</u> |
|----------------------------------|----------------------|
| (a) For Certificate of Ownership | P100.00 |
| (b) For Certificate of Transfer | 100.00 |

(c) For Registration of Private Brand 50.00

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

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

Section 4H.04. Administrative Provisions.

(a) Large cattle shall be registered with the Municipal Agriculturist upon reaching the age of two (2) years. The assessment shall be made by Municipal Agriculturist to be paid at the Municipal Treasurer's Office.

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

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

Article I. Right Of Way and Work Permit

Section 4I .01. Administrative Provisions. For purposes of this Article, all telecommunication, water, electrical and cable television company who will install or replace their equipment/facilities on public or private roads of this 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 their facilities on any part or portion of the roads of General Trias shall first secured the permit from the Office of the Municipal Engineer specifying the duration of the excavation. The applicant shall post a restoration bond in 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 therefore in writing address to the Municipal Engineer and shall attached the location plan of their 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.

| | <u>Amount of Fee</u> |
|--|----------------------|
| 1. Open trench excavation per cubic meter (minimum width of trench 0.60 M) | <u>P50.00/cu.m.</u> |
| 2. For pipes or conduits crossing across base of streets per linear meter | <u>P40.00/L.M</u> |
| 3. Manholes, service boxes per unit | <u>P100.00/unit</u> |
| 4. Service Cabinets per unit | <u>P300.00/unit</u> |
| 5. Poles per unit | <u>P100.00/unit</u> |
| 6. Additional fee for every day of delay shall be the total amount of paid fee multiply 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 their facilities on public or private roads within this municipality before issuance of Permit.

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

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

| | <u>Amount of Fee</u> |
|---|----------------------|
| (a) For sealing linear metric measures: | |
| Not over one (1) meter | P100.00/unit |
| Measure over one (1) meter | 200.00/unit |

(b) For sealing metric measures of capacity:

| | |
|--------------------------|-------------|
| Not over ten (10) liters | 75.00/unit |
| Over ten (10) liters | 100.00/unit |

(c) For sealing metric instruments of weights:

| | |
|---|--------|
| With capacity of not more than 30 kg. | 50.00 |
| With capacity of more than 30 kg. but not more than 300 kg. | 100.00 |
| With capacity of more than 300 kg. but not more than 3,000 kg. | 200.00 |
| With capacity of more than 3,000 kg. | 500.00 |

(d) For sealing apothecary balances of precision

(e) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, the following additional service charge for each instrument shall be collected:

| |
|---|
| P 10.00 - Weights and Measure instruments |
| P 100.00 - Gasoline Pump |

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

The official receipt for one 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 per cent (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 of or maintained for public use by any instrumentality of the government shall be tested and sealed free.

(b) Dealers of weights and measures instruments intended for sale,

Section 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 year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be

preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

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

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

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

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 used 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 stamps, 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 of 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 (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisoned for not less than one (1) month nor 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 therefore has expired and has not been renewed in due time, shall be punished by a fine or not exceeding One Thousand Pesos (P1,000.00) 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 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 (P5,000.00) or by imprisonment of six (6) months or both, at the discretion of the Court.

(d) Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure of any article bought or sold by weight or measure, fraudulently misrepresents the weights or measures thereof shall be punished by a fine of [not less than Five Thousand Pesos (P5,000.00) 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:

| | <u>Penalty</u> |
|---|----------------|
| 1. When correct | P 50.00 |
| 2. When incorrect but within tolerable allowance of defect or short measure | 100.00 |

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

| | |
|-----------------|---------|
| 1. When correct | P 50.00 |
|-----------------|---------|

2. When incorrect but within tolerable allowance of defect or short measure 100.00

(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 a permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality at the rate of:

- | | |
|---------------------|---------------|
| 1. For local film | P1,000.00/day |
| 2. For foreign film | 2,000.00/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 days before location-filming is commenced.

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

Section 4L.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from nonresident operators of said machinery, renting out said equipment in this municipality.

| | <u>Rate of Fee</u> <u>Per Annum</u> |
|--|--|
| a. Handtractors | P 50.00 |
| b. Light tractor | 100.00 |
| c. Heavy tractor | 200.00 |
| d. Bulldozers | 400.00 |
| e. Forklift | 200.00 |
| f. Heavy Grader | 300.00 |
| g. Light Grader | 200.00 |
| h. Backhoe | 400.00 |
| i. Rockcrasher | 1,000.00 |
| j. Batching Plant | 1,000.00 |
| k. Transit/Mixer Truck | 400.00 |
| l. Dump Truck (10-wheeler) | 200.00 |
| m. Cargo Truck | 150.00 |
| n. Other agricultural machinery or heavy equipment not enumerated above | 100.00 |

Section 4L.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer prior to the rental of the equipment upon application for a Mayor's permit.

Section 4L.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 machineries 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 mayors 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 M. Franchise and Other Fees on Tricycle Operation

Section 4M.01. Definitions. When used in this Article :

(a) 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.

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

(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 4M.02. Imposition of Fees. There shall be collected a bi-annual franchise fee in the amount of Five Hundred Pesos (P500.00) for the operation of tricycle-for-hire. Additional fee shall be collected on the same period (bi-annual) for the legal research fund fee.

Other fees on tricycle operations:

| | | |
|----|---|---------|
| 1. | Filing fee | P250.00 |
| 2. | Legal Research Fund Fee | 50.00 |
| 3. | MTO Fee | 500.00 |
| 4. | Mayor's Permit w/Side Car Sticker | 150.00 |
| 5. | Dropping Fee | 100.00 |
| 6. | Penalty for Late Payment for each lapsed year | 50.00 |

Section 4M.03. Time of Payment.

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

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

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

Section 4M.04. Administrative Provisions.

(a) The Sangguniang Bayan of this municipality shall :

1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not

oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

(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 kilometer.

The official rate to be initially adopted shall be a minimum fee of Four Pesos and Fifty Centavos (P4.50) plus Fifty (.50) centavos per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

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

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

Section 4N.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 :

| <u>Occupation or Calling</u> | <u>Rate of Fee/Annum</u> |
|---|--------------------------|
| (a) On employees and workers in generally Considered "Offensive and Dangerous Business Establishments" | P75.00 |
| (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 | 200.00 |
| (e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder | 75.00 |

Section 4N.02. Exemption. All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the local Government Code; and government employees are exempted from payment of this fee.

Section 4N.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, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and ' or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; polastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
 - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
- (1) Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 - (2) Stallholders, employees and workers in public markets;
 - (3) Peddlers of cook or uncooked foods;
 - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

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

(e) All other employees and persons who exercise their profession, occupation or calling within the Jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

Section 4N.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 4N.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 were new business.

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

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

Section 4N.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.

Section 4N.07. Disposition of Proceeds. The proceeds shall be shared by the municipality and barangay concerned with 80% and 20% sharing, respectively.

Article O. Permit on Certain Activities

The issuance of a permit for certain activities not specifically enumerated in this Code shall be governed by the pertinent provisions of PD 771, PD 1096, PD 1185 and other existing laws, rules and regulations.

The Building Official shall enforce the provisions of PD 1096 (National Building Code) in the municipality.

Section 4O.01. Imposition of Fee..

Collection of fees therefor shall be in accordance with the rates prescribed by the DPWH particularly on the following:

- a.) Building Permit
- b.) Sanitary Plumbing
- c.) Electrical Permit
- d.) Mechanical Permit
- e.) Sidewalk Construction Permit
- f.) Sidewalk Occupancy Permit
- g.) Excavation Permit
- h.) Inspection (plumbing, electrical and mechanical)
- i.) Line and Grade establishment
- j.) Certificate of Occupancy
- k.) Other related matter covered by the provisions of PD 1096

Likewise, the Fire Marshall or the Officer-in-Charge of the Bureau of Fire Protection (BFP) , DILG in this municipality shall enforce the provisions of PD 1185 (Fire Code of the Philippines) and cause the collection of the corresponding fees therefor.

The national government thru its agencies concerned shall, by virtue of PD 1096 (National Building Code) and PD 1185 (Fire Code of the Philippines) issue the necessary permits as well as the collection of fees and/or charges of the following:

- a.) Signs, signboards and advertisements
- b.) Building Permit
- c.) Sanitary Plumbing
- d.) Electrical Permit
- e.) Mechanical Permit
- f.) Sidewalk Construction Permit
- g.) Sidewalk Occupancy Permit
- h.) Excavation Permit

- i.) Inspection (plumbing, electrical and mechanical)
- j.) Line and Grade establishments
- k.) Certificate of Occupancy
- l.) Other related matter covered by the provisions of PD 1096 and PD 1185.

Section 40.02. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer before issuance of such permit.

Section 40.03. Administrative Provisions. The application for the permit specified in this article shall be made in writing and on the prescribed form and shall attached other requirements as prescribed in Rule I of the Implementing Rules and Regulations of PD. 1096.

Section 40.04. Penalty. Any violation of the provision of this article shall be penalized in accordance with the provisions of the National Building Code of the Philippines (PD 1096).

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 pre requisite 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 therefore shall be forfeited.

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

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

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 therefore in writing and on the prescribed form and shall attached other requirements as prescribed in the National Building Code of the Philippines (PD. 1096)

Section 4P.03. Processing of Permit. The processing of Permit stated on 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 | <u>P 50.00</u> | <u>P 150.00</u> |
| 2. Main Switch/Circuit Breaker | <u>P 50.00/unit</u> | <u>P100.00/unit</u> |
| 3. Convenience Outlet | <u>P 20.00/unit</u> | <u>P 50.00/unit</u> |
| 4. Lighting Outlet | <u>P 20.00/unit</u> | <u>P 50.00/unit</u> |
| 5. Switches | <u>P 20.00/unit</u> | <u>P 50.00/unit</u> |
| 6. Motor Control | <u>P 80.00/unit</u> | <u>P150.00/unit</u> |

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 fee 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:

(a) Storage of gasoline, diesel, fuel, kerosene and similar products

| | |
|-------------------------|---------|
| 100 to 200 gallons | P200.00 |
| 201 to 1,000 gallons | 400.00 |
| 1,000 to 5,000 gallons | 600.00 |
| 5,000 to 50,000 gallons | 800.00 |
| In excess | |

(b) Storage of cinematographic film 500.00

(c) Storage of celluloid 500.00

(d) Storage of calcium carbide

| | |
|------------------------|--------|
| (1) Less than 50 cases | 300.00 |
| (2) 50 to 99 cases | 500.00 |
| (3) 100 or more cases | 800.00 |

(e) Storage of tar, resin and similar materials

| | |
|--------------------------|--------|
| (1) Less than 1,000 kls. | 500.00 |
| (2) 1,000 to 2,500 kls. | 600.00 |
| (3) 2,500 to 5,000 kls. | 700.00 |
| (4) Over 5,000 kls. | 800.00 |

(d) Storage of coal deposits

| | |
|--------------------|--------|
| (1) Below 100 tons | 500.00 |
|--------------------|--------|

| | | |
|-----|---|--------|
| (2) | 100 tons or above | 800.00 |
| (e) | Storage of combustible, flammable or explosive Substance not mentioned above | 300.00 |

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

Section 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 a permit therefore. Gasoline or naphtha not exceeding the quantity, of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- (b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

Article R. Annual Inspection Fee 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 Regulation of P.D. 1096

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 use or any engine or machinery 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 falls under the category I of the Rule III of the Implementing Rules and Regulation of P.D. 1096 are exempted otherwise the owner the building requested in writing for building inspection.

**Article S. Annual Fees for the operation of
Poles, Antennae, Towers and Cell sites/Relay stations**

Section 4S.01. Definitions. When used in this Article :

- a) Pole – shall refer to a vertical post either wooden or concrete made from which cables or wires are attached.

- b) Antennae – shall mean a conducting wire or coil from which radio waves are sent or received.
- c) Mast – shall refer to a vertical support made of galvanized iron pipes or wooden post over 15 meters in height supported by guide wire for carrying radio aerials.
- d) Tower – shall be construed as a tall structural steel framework of high proportion to its lateral dimensions, standing independently or constructed on a base with foundation used for UHF, cell sites/relay stations disks.

Section 4S.02. Imposition of Fee. Annual Fees for the operation of poles, antennae, towers and cell sites/relay stations shall be imposed at the following rates.

- a) Antennae Tower base for CB -Php10,000/year
- b) Antennae Mast Base/Tower for UHF/VHF/Disks -Php50,000/year
- c) Poles for electrical, cable television and telecommunication facilities -Php 25.00/unit/year
- d). Towers are allowed for one (1) repeater, and additional repeater attachments shall be charged accordingly in the amount of P 10,000.00 annually per repeater.

Section 4S.03. Time of Payment. Payment of the above-indicated fees may be made either annually or quarterly. Ten percent discount (10%) shall be given to those who will pay annually.

Section 4S.04. Administrative Provision. The following electrical, cable television and telecommunication equipment/facilities shall be subject to regulatory fees at rates hereunder prescribed:

- a). All poles, antennae, towers, masts, disks and other similar communication equipment and facilities for the operation of CB, UHF/VHF, cell sites/relay sites, electrical, cable television installed and operating within the boundaries of General Trias.
- b). The equipment/facilities mentioned above which are owned or used solely by the government are EXEMPTED from the payment of the prescribed fees. PROVIDED THAT, where said equipment/facilities are being used/utilized jointly by the government and other private/commercial entities, said private/commercial entities shall be subject to the rates prescribed hereunder. PROVIDED FURTHER THAT, the equipment/facilities mentioned above, owned or being utilized by private/ commercial entities attached to, connected to or otherwise utilizing the tower, antennae or facilities owned or previously owned by the government, shall likewise be subject to the rates herein imposed, PROVIDED, FINALLY THAT, in cases where a single antennae/tower or other communication equipment/facility mentioned in Section 2 hereof is being operated, used or otherwise utilized jointly by different/various private/commercial proprietors or entities, each proprietor, corporation or entity utilizing the same shall liable for the payment of the fees herein imposed.

c). The Office of the Municipal Engineer shall prepare the list of all poles, towers, antennae and other electrical, cable television, communication equipment/facilities covered by this article for its initial implementation for year 2003, and whenever necessary, shall provide technical data and specifications to supplement the provisions of this article. Prepare an initial appraisal of all antennae and towers within the limits of General Trias to determine those which are covered by this article.. Coordinate with the License Division preparatory to initial issuance of notices to all affected antennae and towers.

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**

| | <u>Annual Fee</u> |
|--|-------------------|
| (1) For subdivision less than five (5) has. | P1,000 .00 |
| (2) For subdivision from five (5) to less than ten (10) has. | 2,000 .00 |
| (3) For subdivision over ten (10) has. | 200 .00/ha. |
| (4) Memorial Park/Cemetery | 500 .00/ha. |

Exempted for payment of annual Mayor's 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**

| | |
|---|---|
| A. Residential Structure, single or detached other than apartment/townhouses, dormitories and subdivision/condominium projects, the project cost of which is: | |
| 1. P100,000 and below | P 100.00 |
| 2. Over P100,000 | 100.00 + 1/10 of 1% of cost in excess of P100,000 |
| B. Apartments | |
| 1. Five doors and below | P 500.00 |
| 2. Project Cost over P500,000 | 500.00 + 1/10 of 1% of P500,000 regardless of the no. of doors |
| C. Dormitories | |
| 1. Project Cost of P500,000 | P 500.00 |
| 2. Project Cost over P500,000 | 500.00 + 1/10 of 1% of cost in excess P500,000 regardless of the no. of rooms |

- D. Institutional, the project cost of which is:
- | | | |
|----|--------------------|--|
| 1. | P100,000 and below | P 400.00 |
| 2. | Over P100,000 | 400.00 +1/10 of 1% of cost in excess of P100,000 |
- E. Commercial, Industrial, Agro-industrial, the project cost of which is:
- | | | |
|----|--------------------|--|
| 1. | P100,000 and below | P 1,000.00 |
| 2. | Over P100,000 | 1,000.00 +1/10 of 1% of cost in excess of P100,000 |
- F. Special Uses /Special projects including memorial Parks, the project cost of which is:
- | | | |
|----|--------------------|--|
| 1. | P100,000 and below | P1,000.00 |
| 2. | Over P100,000 | 1,000 + 1/10 of 1% of cost in excess of P100,000 |
- G. Alteration/Expansion (affected areas/cost of Expansion only) same as original application
- H. Temporary Use Permit P 500.00
- I. Surcharge for Locational Clearance
- +25% L.C. Fee – if the project is more than 25% but less than 50% accomplished.
 - +50% L.C. Fee – if the project is more than 50% but less than 75% accomplished.
 - +75% L.C. Fee – if the project is more than 75% but less than 100% accomplished.
 - +100% L.C. Fee – if the project is 100% accomplished.
- (d) Zoning Classification Fee – 50% of 1% of market value.
- (e) Other certifications
- | | | |
|----|--|---------------|
| a. | Certification of additional approved subdivision plan and permit | P 50.00/sheet |
| b. | Certification of other related document | P 25.00/cert. |
- (f) Approval of Subdivision & Condominium Projects/activities (Under PD 957)
- A. Subdivision

- | | | |
|--|---|--|
| 1. | Inspection Fee | (For all applicants: DP, AP & COC) P1,000.00/ha. |
| | | |
| B. Condominium | | |
| | | |
| 1. | Inspection Fee | for COC application P2/sq.m. additional |
| | | |
| (g) | Projects under BP 220 | |
| | | |
| A. Subdivision | | |
| 1. Preliminary Approval and Locational Clearance | | |
| a. | Socialized Housing | P 70 for the first ten (10) has. |
| b. | Economic Housing | P100/ha. For the first five (5) has. |
| | | |
| For every additional hectare or fraction thereof | | |
| a. | Socialized Housing | P 20 |
| b. | Economic Housing | P 50 |
| | | |
| 2. | Final Approval and Development Permit | P200 |
| | | |
| 3. | Inspection | |
| a. | Socialized | P110/ha. |
| b. | Economic | P200/ha. |
| | | |
| 4. | Alteration of plan (affected areas only) | P200/ha. |
| | | |
| 5. | Building Permit (per sq. m. of the floor area of housing unit) | (Refer to Mun. Building Official) |
| | | |
| 6. | Certificate of completion (per sq. m. of lot area) | P 2.00 |
| | | |
| 7. | Certificate of occupancy (per sq. m. of the floor area of housing unit) | P 2.00 |
| | | |
| (h) | Subdivision and Condominium Projects/Activities (under PD 957) | |
| | | |
| a. Approval of Subdivision Plan (including townhouses) | | |
| | | |
| 1. | Preliminary Approval and Locational Clearance (PALC) | P 250/ha. For the first five (5) ha. |
| a. | For every additional hectare or fraction thereof | P 100/ha. |
| | | |
| 2. | Final approval and Development Permit | P1,200/ha. Regardless of density |
| a. | Additional Fee on Floor Area of houses/building sold with the lot | P 2.00/sq. m. |

- | | | |
|---|--|--|
| 3. | Inspection Fee | All applicants: DP, AP & COC P1,000/ha. Regardless of density |
| 4. | Alteration of plan (affected areas only) | Same as Final App. & Dev't. Permit |
| 5. | Certificate of completion (per hectare) For land development thru SB Res. | P 500/ha. Regardless of Density (incl. open spaces, Amenities & facilities) |
| b. Approval of Condominium Project under PD 957 | | |
| 1. | Preliminary Approval and Locational Clearance (PALC) | |
| | a. Land Area | P 500/ha. |
| | b. Building | P 200/floor |
| 2. | Final Approval and Development Permit | |
| | a. Per sq. m. of the total land area | P 2.00 |
| | b. Additional cost of the area of the building | P2.00 |
| 3. | Inspection | All application: DP, AP & COC P500/ha. Regardless of Location |
| 4. | Alteration of Plan (affected areas only) | Same as Final App. & Dev't. Permit |
| 5. | Certificate of Completion for land development thru SB Res. | P 100/ha. Regardless of Location (Incl. open spaces, amenities & facilities) |
| (i). Approval of Commercial/Industrial Subdivision | | |
| 1. | Preliminary approval and locational clearance | |
| | a. First two (2) hectares | P3,000.00 |
| | b. Every add'l. hectare | P 100/ha. |
| 2. | Final Approval and Development Permit | P5,000/ha. Regardless of location |
| 3. | Inspection | All application: DP, AP & COC P500/ha. Regardless of location |
| 4. | Alteration of plan (affected areas only) | Same as Final App. & Dev't. Permit |
| 5. | Certificate of Completion for land development thru SB Res. | P 500/ha. Regardless of Location (incl. open spaces, |

amenities & facilities)

(j) Approval of Farmland

- | | | |
|----|---|---|
| a. | Preliminary approval and locational clearance | |
| | 1. First five (5) hectares | P 200/ha. |
| | 2. Every add'l. hectare | P 500/ha. |
| b. | Final Approval and Development Permit | P 500/ha. |
| c. | Inspection (per hectare) | All application: DP, AP & COC P300/ha. |
| d. | Alteration Plan (affected areas only) | P 500/ha. |
| e. | Certificate of completion for land development thru SB Res. | P 300/ha. (incl. open spaces, Amenities & facilities) |

(k) Approval of Memorial Park/Cemetery Project

- | | | |
|----|---|---|
| a. | Preliminary approval and locational clearance | |
| | 1. For Memorial Projects | P 500 for the first hectare |
| | 2. For Cemeteries | P 200 for the first hectare |
| | Every additional or fraction thereof | |
| | 1. For Memorial Projects | P 100/ha. |
| | 2. For Cemeteries | P 50/ha. |
| b. | Final Approval and Development Permit | |
| | 1. Memorial Projects | P 2.00/sq. m. |
| | 2. Cemeteries | P 1.00/sq. m. |
| c. | Inspection Fee | All applicatoins: DP, AP & COC |
| | 1. Memorial Projects | P 500/ha. |
| | 2. Cemeteries | P 100/ha. |
| d. | Alteration of Plan | Same as Final App. & Dev't. Permit |
| e. | Certificate of Completion for land development thru SB Res. | incl. open spaces, amenities & facilities |

- | | | |
|----|-------------------|-----------|
| 1. | Memorial Projects | P 200/ha. |
| 2. | Cemeteries | P 100/ha. |
- (l) Other Certifications
- | | | |
|----|---|----------|
| 1. | Certification of town plan/zoning ordinance approval | P 100.00 |
| 2. | Other to include: | |
| a. | Availability of records/public request of copies/research works | P 100.00 |
| b. | Certification of no records on file | P100.00 |
| c. | Certified true/Xerox copy of documents (report size) | |
| 1. | Document of five (5) pages of less | P 30.00 |
| 2. | Every additional page | P 3.00 |
- (m) Research/Service Fee (50% Discount for students)
- | | | |
|----|--|---|
| 1. | Photocopy (Maps: Subd./Condominium plans (Presentation Size) | P 50.00 |
| 2. | Hard Copy from Diskettes | P 30 minimum; P5/page in excess of 5 |
| 3. | Electronic File | P 150/diskette; additional P50 for rush job |
| 4. | Certified True Copy – Map (Land Use Plan) | P 100.00 |

In addition, subdivision owner shall pay simultaneously upon application for business and Mayor's Permit an annual fee of Ten Pesos (P10.00) per hectare or fraction thereof for verification and inspection until the construction of the roads, bridges, drainage system, installation of electric post, and water system are completed.

(n) Annual Subdivision Permit Fee for Inspection and Verification:

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

difference and the official receipt therefore shall be presented to the Mayor before final action is taken on the application.

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 Provisions. 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 Sidewalk

Section 4U.01. Imposition of Fee. There shall be a collected fee for the temporary use of roads, streets, alleys or public sidewalk in accordance with the schedule of fees stated in Rule III (17) of the Implementing Rules and Regulation of P.D. 1096.

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 a roads, streets, alleys or public sidewalk or portion thereof in this 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 (P.D.1096) shall be imposed.

Article V. Permit for Building Occupancy

Section 4V.01. Imposition of Fee. There shall be collected a Occupancy Permit fee for the occupancy of newly constructed house, building and other structure in accordance with the schedule of fees stated in Rule III (18) of the Implementing Rules and Regulation of P.D. 1096

Section 4V.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application to occupy the house or building with the Office of the Building Official.

Section 4V.03. Administrative Provisions.

- (a) No newly constructed house of building be occupied without the permit required in this article being secured by the owner or building contractor.

- (b) The Building Official or his duly authorized representative shall inspect all newly constructed house or building for the purpose of enforcing all building regulations of P.D. 1096 before the permit of occupancy will be issued.

Article W. Permit Fee for the Conduct of Group Activities

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

| | |
|--|-------------|
| 01. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets | P100.00/day |
| 2. Dances | 100.00/day |
| 3. Coronation and ball | 100.00/day |
| 4. Promotional sales | 100.00/day |
| 5. Other Group Activities | 100.00/day |

Section 4W.02. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 4W.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 exempt entities.

Section 4W.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 X. Environmental Protection/Inspection Fee

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

| | <u>Fee Per Annum</u> |
|--------------------------------|----------------------|
| 1. Heavy Industries | |
| a. Tannery | P 5,000.00 |
| b. Chemical Manufacturing | 5,000.00 |
| c. Electronics | 4,000.00 |
| d. Metal Fabrication | 4,000.00 |
| e. Plastic/Vinyl Manufacturing | 4,000.00 |
| f. Aluminum Fabrication | 3,500.00 |
| g. Bulb Manufacturing | 3,000.00 |
| h. Rubber/Dye/Paint | 2,500.00 |
| i. Food Processing | 2,500.00 |
| j. Others | 2,000.00 |
| 2. Medium Industries | |

of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the fee due.

Section 4X.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand Pesos (P1,000.00) but not exceeding Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the Court.

Article Y. Water Extraction Fee

Section 4Y.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 4Y.02. Administrative Provisions. The Mayor will 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 oversue of underground water carrying capacity; to protect the environment from further deterioration by implementing physical project funded from fees collected.

Section 4Y.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 Environmental and Natural Resources Officer. Fees shall be assessed by any of the two people as designated by the Mayor to be paid to the Municipal Treasurer with the rates as follows:

| | | Rate per year |
|---|---|---|
| Manufacturing Businesses (Refer to Sec. 4A.01 Art. A, Chapter IV for definition of business type) | - | P 10,000 (Large) 5,000 (Medium) 2,000 (Small & cooperative) |
| Golf Courses | - | P 1,000/hole |
| Cement Batching Plant | - | P 10,000/batching plant |
| Piggery Farm | - | P 10,000 (1000 heads & above) 5,000 (below 1000 heads) |
| Swimming Pool | - | P 5,000/pool |
| Laundry/Dyeing Cleaning | - | P 5,000/site |
| Private Slaughterhouse | - | P 3,000/site |
| Water Filling Sanitation | - | P 2,000/sanitation |
| Motor Wash Center | - | P 2,000/center |
| Water Corporation | - | P 20/household |

| | | | |
|---|---|---|-------------------------------------|
| Water Filling Sanitation | - | P | 2,000/sanitation |
| Motor Wash Center | - | P | 2,000/center |
| Water Corporation | - | P | 20/household 100/non-residential |
| Water Distribution for Commercial Establishment | - | P | 2,000 |

Section 4Y.04. Exemption

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.

| | <u>Amount of Fee</u> |
|--|----------------------|
| (a) For every page or fraction thereof typewritten (not including the certificate and notation) | P10.00/page |
| (b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto | 50.00 |
| (c) For certifying the official act of the Municipal Judge or other judicial certificate with seal | 25.00 |
| (d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page | 25.00 |
| (e) Photocopy or any other copy produced by copying machine per page | 5.00/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, charges 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 this municipality the following fees:

(a) Birth/Marriage/Death

| | | |
|----|---------------------------|---------|
| 1. | Cert. of No Record | P 50.00 |
| 2. | Cert. of Available Record | 50.00 |
| 3. | Certified True/Xerox Copy | 50.00 |

(b) Marriage Fees

| | | |
|----|----------------------------------|---------|
| 1. | Application for Marriage License | P300.00 |
| 2. | Marriage Solemnizing Fee | 150.00 |
| 3. | Family Planning/Counseling Fee | 100.00 |

(c) Registration

| | | |
|----|--|---------|
| 1. | Legitimation | P150.00 |
| 2. | Acknowledgment | 100.00 |
| 3. | Other Registrable Documents for Legal Instruments/Court Decrees | 100.00 |

(d) Certification

| | | |
|----|-----------------------|---------|
| 1. | Adoption | P200.00 |
| 2. | Annulment of Marriage | 300.00 |

(e) Republic Act No. 9048

| | | |
|----|--------------------------------|-----------|
| 1. | Change of name/nickname | P3,000.00 |
| 2. | Correction of Clerical Error/s | 1,000.00 |
| 3. | Migrant Petitioner | 500.00 |

(f) Other Certification issued by the MCR's Office for each page P 50.00

(g) Burial Fees

| | | |
|----|--|---------|
| 1. | Burial Permit Fee or Transfer of Cadaver | P100.00 |
| 2. | Fee of Exhumation/niche opening | 100.00 |
| 3. | Interment of non-residence | 100.00 |

| | | |
|-----|---|---------|
| (h) | Processing fee for out-of-town Registration of Birth | P100.00 |
|-----|---|---------|

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, 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. Police Clearance Fee

Section 5C.01. Imposition Fee. There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

| | <u>Amount of Fee</u> |
|--|----------------------|
| (a) For employment, scholarship, study grant, and other purposes not hereunder specified | P 50.00 |
| (b) For change of name | 50.00 |
| (c) For application for Filipino citizenship | 200.00 |
| (d) For passport or visa application | 100.00 |
| (e) For firearms permit application | 500.00 |

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

Article D. Sanitary Inspection Fee

Section 5D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

| | <u>Amount of Fee</u> |
|--|----------------------|
| a. For house for rent | P 25.00 |
| For each business, industrial, or agricultural establishment | |
| With an area of 25 sq.m. or more but less than 50 sq.m. | 25.00 |
| With an area of 50 sq.m. or more but less than 100 sq.m. | 50.00 |
| With an area of 100 sq.m. or more but less than 200 sq.m. | 100.00 |
| With an area of 200 sq.m. or more but less than 500 sq.m. | 150.00 |
| With an area of 500 sq.m. or more but less than 1,000 sq. m. | 200.00 |
| With an area of 1,000 sq.m. or more | 300.00 |

Section 5D.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 5D.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 he issues the sanitary inspection certificate.

Article E. Service Fees for Health Examination

Section 5E.01. Imposition of Fee. There will be collected a fee of One Hundred Pesos (P100.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

| | |
|-----------------------------------|------------|
| (a) Medico Legal Fee | |
| 1. Completed Autopsy | P 2,000.00 |
| 2. Serious Physical Injuries | 1,000.00 |
| 3. Less Serious Physical Injuries | 800.00 |
| 4. Slight Physical Injuries | 500.00 |

| | | |
|-----|--|------------------------------------|
| (b) | Sanitary Inspection Fee | to be increased to P300.00/quarter |
| (c) | Laboratory Fee Sputum, Urinalysis, Fecalalysis) | P 35.00 |
| (d) | Certification | |
| | 1. Medical Certificate (for absent, treatment, consultation) | 50.00 |
| | 2. Dental Certificate (for absent, treatment, consultation) | 50.00 |
| | 3. Certificate of Immunization Status | 50.00 |
| (e) | Health Certificate of Ambulant (food vendors and other food handler of recreational activities) e.g. ferias. | 50.00 |

A fee of Ten Pesos (P10.00) 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 5E.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 5E.03 Administrative Provisions.

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

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

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

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

Section 5E.04 Penalty. A fine of Two Thousand Pesos (P2,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Certificate of Water Potability Fee

Section 5F.01. Imposition of Fee. There will be collected a fee of One Hundred Pesos (P100.00) for Certificate of Water Potability from any public water system after the required examination are performed and the quality of water from the system meets the requirements of the Philippine National Standard for drinking water.

Section 5F.02. Time of Payment. The certificate shall be revalidated every after examinations based on the standard interval or frequency of something.

Section 5F.03. Penalty. A person who shall violate, disobey, refuse or omit neglected to comply with any of the provisions of these implementing rules and regulations, 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 P1,000.00 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, P. D. 856).

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 this municipality shall be collected :

| | Rate of Rental specify if annual, monthly, weekly or daily) |
|--|---|
| (1) Land Only (per sq.m) | |
| (a) Located in commercial/industrial area | P0.50/sq.m./day |
| (b) Located in residential area | 0.50/sq.m./day |
| (2) Building (per sq.m of floor area) | |
| (a) Located in commercial/industrial area | P1.00/sq/m./day |
| (Note : For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc.) | |
| (4) 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 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 :

Manufacturers, Millers, Assemblers, Processors and Similar Business

- | | | |
|----|--------------------------|--|
| a. | Not more than 100 sq. m. | P500.00 |
| b. | More than 100 sq. m. | 500.00+1.00/sq.m. in excess of 100 sq.m. |

Hotels, Apartments, Motels and Lodging Houses

- | | | |
|----|--------------------------|--|
| a. | Not more than 100 sq. m. | 300.00 |
| b. | More than 100 sq. m. | 300.00+1.00/sq.m. in excess of 100 sq.m. |

Restaurants, Day and Night Clubs, Cafes, and Eateries

- | | | |
|----|-------------------------|---|
| a. | Not more than 50 sq. m. | 300.00 |
| b. | More than 50 sq. m. | 300.00+1.00/sq.m. in excess of 50 sq.m. |

Hospitals, Clinics, Laboratories and similar businesses, excluding hazardous medical waste

- | | | |
|----|-------------------------|---|
| a. | Not more than 10 sq. m. | 300.00 |
| b. | More than 10 sq. m. | 300.00+1.00/sq.m. in excess of 10 sq.m. |

Movie houses and Retailers

- | | | |
|----|-------------------------|---|
| a. | Not more than 10 sq. m. | 500.00 |
| b. | More than 10 sq. m. | 500.00+1.00/sq.m. in excess of 10 sq.m. |

Other Business not mentioned above

- | | | |
|----|-------------------------|---|
| a. | Not more than 10 sq. m. | 300.00 |
| b. | More than 10 sq. m. | 300.00+1.00/sq.m. in excess of 10 sq.m. |

Section 6B.02 Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 6B.03. Administrative Provisions :

- (a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.

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 :

Manufacturers, Millers, Assemblers, Processors and Similar Business

- | | | |
|----|--------------------------|--|
| a. | Not more than 100 sq. m. | P500.00 |
| b. | More than 100 sq. m. | 500.00+1.00/sq.m. in excess of 100 sq.m. |

Hotels, Apartments, Motels and Lodging Houses

- | | | |
|----|--------------------------|--|
| a. | Not more than 100 sq. m. | 300.00 |
| b. | More than 100 sq. m. | 300.00+1.00/sq.m. in excess of 100 sq.m. |

Restaurants, Day and Night Clubs, Cafes, and Eateries

- | | | |
|----|-------------------------|---|
| a. | Not more than 50 sq. m. | 300.00 |
| b. | More than 50 sq. m. | 300.00+1.00/sq.m. in excess of 50 sq.m. |

Hospitals, Clinics, Laboratories and similar businesses, excluding hazardous medical waste

- | | | |
|----|-------------------------|---|
| a. | Not more than 10 sq. m. | 300.00 |
| b. | More than 10 sq. m. | 300.00+1.00/sq.m. in excess of 10 sq.m. |

Movie houses and Retailers

- | | | |
|----|-------------------------|---|
| a. | Not more than 10 sq. m. | 500.00 |
| b. | More than 10 sq. m. | 500.00+1.00/sq.m. in excess of 10 sq.m. |

Other Business not mentioned above

- | | | |
|----|-------------------------|---|
| a. | Not more than 10 sq. m. | 300.00 |
| b. | More than 10 sq. m. | 300.00+1.00/sq.m. in excess of 10 sq.m. |

Section 6B.02 Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 6B.03. Administrative Provisions :

(a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.

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

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

(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 provides 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 streets for pay parking in accordance with the following schedule:

(a) Day/Fraction thereof Parking Rates

| Vehicle Type | | <u>Daily</u> |
|-----------------------------------|---|--------------|
| Tricycle | P | 2.00 |
| Private Cars and Service Vehicles | | 10.00 |
| Passenger Jeepneys | | 6.00 |
| Cargo Trucks/Delivery Vans | | 25.00 |
| Passenger Bus | | 15.00 |

(b) Overnight Parking Rates

| | | |
|---|---|-------|
| Tricycle | P | 20.00 |
| All kinds of vehicles (private/passenger) | | 50.00 |

(c) Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate this Article.

(ALTERNATIVE RATE STRUCTURE)

For the first three (3) hours

| | | |
|-------------------------------------|---|-------|
| (a) Passenger buses or cargo trucks | P | 15.00 |
| (b) Mini buses or jeepneys | | 10.00 |
| (c) Cars | | 10.00 |
| (d) Tricycles | | 5.00 |
| (e) Other vehicles | | 10.00 |

For each succeeding hour
or a fraction thereof

| | | |
|-------------------------------------|---|------|
| (a) Passenger buses or cargo trucks | P | 5.00 |
| (b) Mini buses or jeepneys | | 5.00 |

| | | |
|---|---|-------|
| Tricycle | P | 30.00 |
| All types of vehicles (private/passenger) | | 50.00 |

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

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 thirty-six (36) months.

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

Section 7A.06. Penalty. Any violation of the provisions of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment not less than 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 this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

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

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

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

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

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 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.

Section 7A.13. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of ten percent (10%) every three years

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 taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) By judicial action.

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

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

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

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

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

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

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

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

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

himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

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

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

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

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

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

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

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

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

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

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

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

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records.

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

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

the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

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

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

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

(m) **Resale of Real Estate 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 the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.

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

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

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

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

Article C. Taxpayer's Remedies

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

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

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

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

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

1. The treasurer is legally prevented from making the assessment of collection;

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

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

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or 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.

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

Article D. Miscellaneous Provisions

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

Section 7D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Code 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.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 RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective as of January 1, 1992.

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 (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), 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 Code 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 Code is 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. Similarly, provisions for fishery rentals and fees shall 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 9.05. Effectivity.

This Code shall take effect on 01 January 2003. Enacted, 16 September 2002.