

EXCERPTS from the minutes of the regular session of the Sangguniang Bayan of Camaligan, Camarines Sur held at its session hall on November 19, 2007

PRESENT: Nathaniel F. Capucao - Municipal Vice Mayor/Presiding Officer
Marissa F. Trinidad - Municipal Councilor/Member
Diano SJ. Ibardaloza, Jr. - -do-
Eduardo C. Loriaga - -do-
Emmanuel K. Moll - -do-
Shiela SJ. Aguid - -do-
Gaudencio A. Rabina - -do-
Benedicto B. Jacob - -do-
Josefina N. Asor - -do-
Gerardo T. Prado - ABC President/Ex-Officio Member

ABSENT: Edward Francis A. Rabang - SK Fed. President/Ex-Officio Member

MUNICIPAL ORDINANCE # 001-007

Series of 2007

AN ORDINANCE CODIFYING THE VARIOUS REVENUE ORDINANCES OF THE MUNICIPALITY OF CAMALIGAN, PROVINCE OF CAMARINES SUR, AND FOR OTHER PURPOSES

WHEREAS, one of the factors that control the development of a local government unit is its taxation and resource management;

WHEREAS, while section 191 of RA 7160 authorizes LGU's to adjust the local taxes every after five (5) years, the municipality has been pegged to its 1992 tax ordinance;

WHEREAS, with the local income almost stagnant, the LGU has been dependent on its IRA thus holding it from implementing some of its priority projects which are instrumental for its long due development;

WHEREAS, tax rates were adjusted based on the ten percent (10%) maximum allowable increase, while rates on other fees and charges were reasonable enough and were based on the present market value and, on other related laws, rules and issuances by concerned agencies;

WHEREFORE, on motion by Councilor Diano SJ. Ibardaloza, Jr., duly seconded by Councilors Marissa F. Trinidad, Eduardo C. Loriaga, Gaudencio A. Rabina, Emmanuel K. Moll, and Shiela SJ. Aguid:-

BE IT ORDAINED by the Sangguniang Bayan of Camaligan, Camarines Sur, that:

CHAPTER 1 – GENERAL PROVISIONS

ARTICLE I – TITLE, AUTHORITY AND SCOPE

Section 1. TITLE – This Ordinance shall be known as the “**The Tax and Revenue Code of the Municipality of Camaligan, Province of Camarines Sur**”.

Section 2. AUTHORITY – This Ordinance is enacted pursuant to the pertinent provisions of R.A. 7160 otherwise known as the Local Government Code of 1991.

Section 3. SCOPE AND APPLICATION – This code shall govern the levy, assessment and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of the municipality of Camaligan, Camarines Sur.

ARTICLE II. CONSTRUCTION OF PROVISIONS

Section 4. 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 5. RULES OF CONSTRUCTION – In construing the provisions of this code, the following rules of construction shall be observe 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 appropriate meaning shall be construed and understood accordingly to such technical, peculiar or appropriate meaning.
- B. **Gender and Number** – Every word in the code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural numbers shall extend and be applied to one person or things 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 is issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- E. **References** – All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this code unless otherwise specified.
- F. **Conflicting Provisions of Chapters** – If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- G. **Conflicting Provisions of Section** – 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 III – DEFINITION OF TERMS

Section 6. WORDS AND PHRASES – When used in this ordinance:-

- A. **Agricultural Product** – includes the yields of the soil, such as, corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, rootcrops, vegetables, fruit, flowers, and their by-products; ordinary salt; all kinds of fish; poultry and livestock's 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 process 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;

- B. **Amusement** – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;
- C. **Amusement Fees** – for the purpose of this article, “Amusement Fees” shall mean any amount or consideration given for entrance seats, tables, reserve or otherwise and other similar accommodation in an amusement place. Including charges for the use of the facilities therein, inspected of whether or not an admission ticket is issued in exchange for such admission fee or consideration. The same shall also include show table, minimum consumable, cover and other similar charges, charges for the first drink and other similar coupons, and VIP rooms equipment and other similar rental charges and consumable;
- D. **Amusement places** – includes theaters, cinemas, concert halls circuses, bars and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show performances;
 - D.1. Sing along and restaurant- a liquor –serving establishment where customers are entertained by live musical bands and laser video equipment where customers can sing and dance with their bring-in partner;
 - D.2. Music Lounge, restaurants, videoke bars and establishment serving food liquor and beverages, equipped with laser disc and videokes all designed principally to entertain guests; where relation officers who provide musical accomplishment guests also acts as song guider and food coordinator to the guests and their families;
- E. **Asset** – means all rights and resources, which have future benefits and can be expressed in terms of money. This includes cash, receivables, inventories, goodwill, trademarks, or copyrights, investments, lands, buildings and other real or personal properties owned by the business or entity including contingent assets;
- F. **Banks and other Financial Institutions** – include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there-under;
- G. **Business** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- H. **Business Registration Plates** – shall refer to the Letter Coded registration plates with uniform design and valid only for a limited period of three (3) years which will be issued by the Municipal Treasurers Office after compliance with all the requirements under the existing rules and regulations;
- I. **Capital Investment** – is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- J. **Charges** - refer to pecuniary liability, as rents or fees against persons or property;
- K. **Contractor** - includes persons, natural or juridical, not subject to professional tax under Section 139 of Republic Act No. 7160 otherwise known as local Government Code of 1991, whose activity consists 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 Section, the term "Contractor" shall include arrastre proprietors or operators; barber shops, battery charging establishments, proprietors or operator; beauty parlors, bookbinders, business agents, cinematographic film owners, lessors and distributors, commercial brokers, demolition and salvage works, detective and watchman agencies, dockyards proprietors or operators, dress shops, dry cleaning or dyeing establishments, engraving establishments, funeral parlors, furniture shops proprietors or operators, general building, general engineering and specialty contractors, greasing and washing of motor vehicles, hatters, heavy equipment proprietors or operators, hotels, motels proprietors or operators, house and sign painters, immigration brokers installations of water system and gas or electric light, heat or power lithographers, lodging houses proprietors or operators, massage clinics, sauna, Turkish and Swedish baths, master plumbers, milliners, mine drilling apparatus proprietors or operators, parking lots proprietors or operators, photographic studies, planning or surfacing and recutting of lumber, plastic lamination plating establishments, printers, 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; repair shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, sawmills under contract to saw or cut logs belonging to others; shoe repairing by machines or any mechanical contrivance; slenderizing and body building saloons and similar establishments, smelting plants, smiths, stevedoring, tailors shops, upholstering shops proprietors or operators, vulcanizing shops proprietors or operators, warehousing proprietors or operators.

The following contractors and other independent contractors enumerated under Section 19 (c) of Presidential Decree No. 231, as amended, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, are included as part of this definition.

- a. Welding shops;
 - b. Service stations;
 - c. White/blue printing, recopying, or photocopying services;
 - d. Assaying laboratories;
 - e. Advertising agencies;
 - f. Shops for shearing animals;
 - g. Vaciador shops;
 - h. Stables;
 - i. Assembly/Production of motor vehicles, animal drawn vehicles, bicycles, and/or tricycles;
 - j. Lathe machine shops;
 - k. Furniture shops;
 - l. Proprietors of bulldozers and other heavy equipment available to others for consideration;
- L. **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 contribution to the capital required and accepting a fair share of the risk and benefits of the undertaking in accordance with universally accepted cooperative principles;
- M. **Corporations** – includes partnerships, no matter how created or organized, joint-stock companies, joint account (cuentas en participacion), associations or

insurance companies but does not include general professional partnership and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government, general professional partnership formed by a person for the purpose of exercising their common profession, no part of the income of which is derive 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 engage in trade or business within the Philippines;

- N. ***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 2000);
- O. ***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 consumers and depends for his profit not upon the labor bestows upon his commodities but upon the skill and foresight with which he watches the market
- P. ***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 officials duties;
- Q. ***Franchise*** – is a right or privilege, affected with public interest that is conferred upon private persons or corporation, under such term and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- R. ***Gross Sales or Receipts*** – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charge or materials supplied with the services and deposits or advance payments actually constructively received during that taxable quarter excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- S. ***Letter Coding Scheme*** – shall refer to the classification of all kinds of business activities. Identification of businesses shall be by the use of letter as reflected on the business registration plate to be issued.
- T. ***Levy*** - means an imposition or collection of an assessment, tax fee, charge, or fine;
- U. ***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 transaction.;
- V. ***Manufacturer*** - includes every person who, by physical or chemical process, alters the exterior texture of form or inner substance of any raw materials or manufacturer or partially manufactured produce in such manner as to prepare for its 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 materials or manufacturers or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combine any such raw materials or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished special use or uses to which raw materials or manufactured product in their original condition

could not been put and who in addition, alters such raw materials or manufacture or partially manufactured products, or combines the same to produce such finished products for the same purpose of their sale or distribution to other and not for his own use or consumption;

- W. **Marginal Farmer or Fisherman** – refers to an individual engage in subsistence farming or fishing which shall be limited to the sale barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, which ever is higher;
- X. **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 it is not used on public roads, vehicles which run only on rails or trucks and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes;
- Y. **Municipal Waters** - includes not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary line of Municipality or City touch the sea at low tide and third line parallel with general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- Z. **Operator** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- AA. **Peddler** – means any person who either for him or on commission travels from place to place and sells his goods, offers to sell and deliver the same. Whether a peddler is a wholesaler peddler or retail peddler of a particular commodity shall be determine from the definition of wholesale dealer or retail dealer as provided in Ordinance;
- BB. **Persons** – means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- CC. **Privilege** – means a right or immunity granted as a peculiar benefit, advance or favor;
- DD. **Rental** – means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing;
- EE. **Residents** – refer to a natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- FF. **Retail** – means the sale where the purchasers buy the commodity for his own consumption, irrespectively of the commodity sold;

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

HH. **Services** – means the duties, work or functions performed or discharge by a government officer, or by a private person contracted by the government, as the case may be

II. **Tax** – means an enforced contribution, usually monetary in form, levied by the law making body on person and property to its jurisdiction for the precise purpose of supporting governmental needs;

JJ. **Vessels** – include every type of boat, craft or other artificial contrivance, capable of being used, as means of transportation on water.

KK. **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;

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

Section 7. SCOPE OF TAXING AUTHORITY – The provisions of this ordinance shall govern the exercise of the taxing and other revenue-raising powers of the municipality of Camaligan, Camarines Sur.

CHAPTER II – REAL PROPERTY TAXES

ARTICLE I. TAXES ON REAL PROPERTY

Section 8. IMPOSITION OF TAX – There is hereby levied an annual ad valorem tax of one percent (1%) on the assessed value of real property, such as lands, buildings, machineries and other improvements located in the Municipality of Camaligan, Province of Camarines Sur, excepts as herein provided. An additional one percent (1%) to accrue to Special Education Fund (SEF), also a five percent (5%) tax to an idle land as authorized by section 236 of R.A. 7160;

Section 9. EXEMPTION – The following are exempted from paying basic real property tax and SEF tax:

- a. Real Property owned by the Republic of the Philippines or any of its political subdivision except when the beneficial use thereof has been granted for consideration or otherwise, to a taxable person:
- b. Charitable institution, churches, and parsonage or convents appurtenants thereunto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually directly and exclusively used for religious, charitable and educational purposes. All machineries and equipments that are actually directly and exclusively used by local water district and government-owned or controlled corporations engage in the supply and distribution of water and/or generation and transmission of electric power;
- c. All real property owned by duly registered cooperatives as provided for under RA 3938; and
- d. Machinery and equipment used for pollution control and environmental protection.

Except as provided herein and pursuant to section 231 of the LGC, any exception from payment of real property tax previously granted to or presently enjoyed by all persons, whether natural or judicial, including all government-owned or controlled corporation are hereby withdrawn.

Section 10. TIME OF PAYMENT – The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer be paid without interest/*penalty in four (4)* equal installments the first installment on or before March 31; the second installment on or before June 30; the third installment on or before September 30; the last installment on or before December 31.

Both the basic and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies interest and penalties. If any and only after said delinquencies are settled may tax payments be credited for the current period;

Section 11. TAX DISCOUNT FOR ADVANCE AND PROMPT PAYMENT – If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 10 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to twenty percent (20%) tax discount.

The above mentioned discount shall only be granted to properties without any delinquency.

Section 12. COLLECTION AND DISTRIBUTION OF PROCEEDS – The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the Municipal Treasurer. The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the Municipal Government. The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article, shall be distributed as follows:

1. Forty percent (40%) shall accrue to the General Fund of the municipality;
2. Thirty five percent (35%) to the general fund of the province;
3. Twenty five percent (25%) shall accrue to the barangay where the property is located.

The share of the barangay shall be released directly to the Barangay on a quarterly basis within five (5) days after the end of each quarter without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) SEF tax shall be automatically released to the municipal school board provided that, the proceeds shall be divided equally before the provincial and municipal school boards provided that the proceeds shall be allotted for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and Periodicals and sports development as determined and approved by the Municipal School Board.

The proceeds of the real property tax due prior to the effectivity of the Local Government Code (RA 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

Section 13. ADMINISTRATIVE PROVISIONS – On the Collection of the Real Property Tax

- A. **Assessor to Furnish Treasurer with Assessment Roll.** The Municipal Assessor shall prepare and submit to the Municipal Treasurer on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.
- B. **Notice of Time for Collection of Tax.** The Municipal Treasurer shall, on or before the thirty first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Bayan in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the municipal hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.
- C. **Payment Under Protest.**
- a. No protest shall be entertained unless the taxpayers first pay the tax. There shall be annotated on the tax receipts the words "**paid under protest**" The protest in writing must be filed within thirty (30) days from payment of the tax to the Municipal Treasurer who shall decide the protest within sixty (60) days from receipt.
 - b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the Municipal Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 12 of this Code.
 - c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
 - d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the Municipal Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
- D. **Repayment of Excessive Collection.** When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the Municipal Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The Municipal Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer, may within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Municipal Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

- E. **Notice of Delinquency in the Payment of the Real Property Tax.**
- a. When the real property tax or any other tax imposed under this Article becomes delinquent, the Municipal Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the municipality;
 - b. Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise

state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Sec. 8 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

- F. **Remedies for the Collection of Real Property Tax.** For the collection of the basic real property tax and any other levied under this Article, the municipality may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.
- G. **Municipal Government's Lien.** The basic real property tax and any other tax levied under this Article constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.
- H. **Levy on Real Property.** After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The Municipal Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the Municipality. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Municipal Assessor and Register of Deeds, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Bayan within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

- I. **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 or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.
- J. **Advertisement and Sale.** Within thirty (30) days after the service of the warrant of 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 tax delinquency and expenses of sale. The advertisement shall be affected by posting a notice at the main entrance of the Municipal hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the municipality. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a

description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale 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 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. The Municipal Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings. Provided, however, that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein. The Municipal Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

- K. ***Redemption of Property Sold.*** Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Municipal Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2 %) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the Municipal Treasurer or his deputy. From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof. The Municipal Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2 %) per month. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.
- L. ***Final Deed to Purchaser.*** In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.
- M. ***Purchase of Property by the Municipal Government 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 real property tax and the related interest and cost of sale, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the Municipal Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the Municipality without the necessity of an order from a competent court. Within one (1) year from the date of such forfeiture, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Municipal Treasurer the full amount of the real property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the municipality

- N. ***Resale of Real Estate Taken for Taxes, Fees or Charges.*** The Sangguniang Bayan may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the Municipality.
- O. ***Further Distraint or Levy.*** Levy may be repeated if necessary until the full amount due, including all expenses, is collected.
- P. ***Collection of Real Property Tax Through the Courts.*** The Municipal Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the Municipal Treasurer within the period prescribed in subsection (S) of this section.
- a. The Municipal Treasurer shall furnish the Municipal Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the municipality to the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00) the competent court is the Municipal Trial Court and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.
 - b. In cases where the claim is either cognizable by the Municipal Trial Court or by the Regional Trial Court, the Municipal Treasurer shall furnish the Municipal Legal Officer the exact address of the defendant where he may be served with summons.
- Q. ***Action Assailing Validity of Tax Sale.*** No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for the real property sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid, but it shall be refunded to the depositor if the action fails. Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive right of the delinquent owner of real property or the person having legal interest therein have been impaired.
- R. ***Payment of Delinquent Taxes on Property Subject of Controversy.*** In any action involving the ownership or possession of, or succession to real property, the court may **motupropio** or upon representation of the Municipal Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.
- S. ***Treasurer to Certify Delinquencies Remaining Uncollected.*** The Municipal Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit to the Sangguniang Bayan on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

CHAPTER III – BUSINESS TAXES

ARTICLE I – TAXES ON BUSINESS

Section 14. IMPOSITION OF TAX – Every person who establishes, operates, conducts or maintains within the Municipality of Camaligan any of the business mentioned in this ordinance shall pay an annual tax in the amount prescribe therefore.

Section 15. ACCRUAL OF COLLECTIONS – Except as otherwise provided in this Ordinance, the taxes, fees, and charges levied by the Municipality of Camaligan shall accrue entirely to the Municipality.

Section 16. GRADUATED FIXED TAXES ON BUSINESSES:

A. **On Manufacturers, Assemblers and other Processors** – There is hereby levied a graduated fixed tax on 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, 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 30,000.00	Php 616.00
30,000.00 or more but less than 40,000.00	924.00
40,000.00 or more but less than 50,000.00	1,155.00
50,000.00 or more but less than 75,000.00	1,848.00
75,000.00 or more but less than 100,000.00	2,310.00
100,000.00 or more but less than 150,000.00	3,080.00
150,000.00 or more but less than 200,000.00	3,850.00
200,000.00 or more but less than 300,000.00	5,390.00
300,000.00 or more but less than 500,000.00	7,700.00
500,000.00 or more but less than 750,000.00	11,550.00
750,000.00 or more but less than 1,000,000.00	15,400.00
1,000,000.00 or more but less than 2,000,000.00	19,250.00
2,000,000.00 or more but less than 3,000,000.00	23,100.00
3,000,000.00 or more but less than 4,000,000.00	27,720.00
4,000,000.00 or more but less than 5,000,000.00	32,340.00
5,000,000.00 or more but less than 6,500,000.00	36,960.00
6,500,000.00 or more	At a rate not exceeding fifty percent (50%) of one percent (1 %)

B. **On Wholesalers, Distributors or Dealers** – There is hereby imposed a graduated fixed tax on wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 30,000.00	Php 264.00
30,000.00 or more but less than 40,000.00	616.00
40,000.00 or more but less than 50,000.00	924.00
50,000.00 or more but less than 75,000.00	1,386.00
75,000.00 or more but less than 100,000.00	1,518.00
100,000.00 or more but less than 150,000.00	1,848.00
150,000.00 or more but less than 200,000.00	3,388.00
200,000.00 or more but less than 300,000.00	4,620.00

300,000.00 or more but less than 500,000.00	6,160.00
500,000.00 or more but less than 750,000.00	9,240.00
750,000.00 or more but less than 1,000,000.00	12,220.00
1,000,000.00 or more but less than 2,000,000.00	14,300.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1 %)

C. On exporters and on manufacturers, millers and products of essential commodities enumerated hereunder:-

- a. Rice and corn;
- b. Wheat or cassava flour, meat, dairy products, locally manufactured processed or preserved food, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not;
- c. Cooking oil and cooking gas;
- d. Laundry soap, detergents and medicine;
- e. Agricultural Implements, equipments and post harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- f. Poultry feeds and other animal feeds;
- g. School supplies
- h. Cement
- i. Drugs
- j. Sari-sari store

With Gross Sales/Receipts for the Preceding Calendar Year

Amount of Tax Per Annum

Less than 30,000.00	Php 242.00
30,000.00 or more but less than 40,000.00	363.00
40,000.00 or more but less than 50,000.00	453.20
50,000.00 or more but less than 75,000.00	726.00
75,000.00 or more but less than 100,000.00	907.50
100,000.00 or more but less than 150,000.00	1,210.00
150,000.00 or more but less than 200,000.00	1,512.50
200,000.00 or more but less than 300,000.00	2,117.50
300,000.00 or more but less than 500,000.00	3,025.00
500,000.00 or more but less than 750,000.00	4,400.00
750,000.00 or more but less than 1,000,000.00	5,500.00
1,000,000.00 or more but less than 2,000,000.00	7,562.50
2,000,000.00 or more but less than 3,000,000.00	9,075.00
3,000,000. 00 or more but less than 4,000,000.00	10,890.00
4,000,000.00 or more but less than 5,000,000.00	12,605.00
5,000,000.00 or more but less than 6,500,000.00	13,405.70
6,500,000.00	at a rate not exceeding sixty percent (60%) of one percent (1 %)

D. On Retailers – A percentage tax is hereby imposed on retailers.

With gross sales or receipts for the preceding calendar year

Rate of Tax Per Annum

More than 50,000.00 but not over 400,000.00	2.2%
Additional tax on gross sales receipts in excess of 400,000.00	1%

E. **On Retailers in any article of commerce of whatever kind of nature:**

<u>With Gross Sales or Receipts for The Preceding calendar year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	1.1%
More than 400,000.00	0.5%

F. **On Retailers of essential commodities enumerated hereunder;**

- a. Rice and corn;
- b. Wheat or cassava flour, meat, dairy products, locally manufactured processed or preserved food, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not;
- c. Cooking oil and cooking gas;
- d. Laundry soap, detergents and medicine;
- e. Agricultural Implements, equipments and post harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- f. Poultry feeds and other animal feeds;
- g. School supplies
- h. Cement

<u>With Gross Sales or Receipts for The Preceding calendar year of</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	1.1%
More than 400,000.00	0.5%

G. **On Contractors and other independent contractors** in accordance with the following schedule;

<u>With Gross Receipts for the Preceding Calendar Year in the Amount of:</u>	<u>Amount of Tax Per Annum</u>
Less than 30,000.00	Php 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 the rate of sixty (60%) percent of one (1) percent.

H. **On Banks and Other Financial Institutions** – A percentage tax is hereby imposed on banks and other financial institutions, at the rate of sixty percent (60%) of one percent (1%), on the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium, but not lower than the following tax rates.

- a. **On pawnshop:** **Tax Per Annum**

Less than 50,000.00	Php 1,500.00
50,000.00 or more but less than 100,000.00	2,250.00
100,000.00 or more but less than 200,000.00	3,000.00
200,000.00 or more	4,500.00
b. On money shop	1,500.00
c. On lending Investors	2,000.00
d. On finance and Investment companies:-	
Principal Office	Php 3,000.00
For each Branch Office	1,500.00
e. For Insurance Companies	
Principal Office	Php 4,500.00
For each Branch Office	2,250.00
f. On commercial/ Rural banks	
Principal Office	Php 5,625.00
For each Branch Office	3,750.00
g. On savings Banks	
Principal Office	Php 2,250.00
For each Branch Office	1,125.00
I. Tax on Peddlers – A fixed tax is hereby imposed on peddlers engaged in the sale of any merchandise or article of commerce, at the rate of seventy-five pesos (Php 75.00) per peddler. Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempted from the peddlers tax herein imposed.	
J. On Other Businesses:	
a. Tax on the Storage of Flammable, Combustible or Explosive Substance – On owners or operators of storage facilities and depots used for the storage of flammable, combustible or explosive substances such as but not limited to the following:	
<i>Flammable liquids</i> – such as gasoline, and other carbon bisulfide, naphtha, benzoic, allodin, acetone alcohol, amyl-acetate, tuluol, ethyl acetate, turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleansing solvent, polishing liquids, petroleum oil, and crude oil;	
<i>Flammable gases</i> – such as acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases;	
<i>Combustible solids</i> – calcium carbide; pyrolyxin, matches; nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive corrosive, oxidizing and lachrymatory properties shredded combustible materials such as wood shaving (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials; tar, resin, waxes, copra, rubber coal, bituminous coal and similar combustible materials.	
A tax of three percent (3%) per annum based on the gross sales or receipts derived from the sale of the above-mentioned substances for the preceding calendar year is hereby imposed; provided, however, that the sales or receipts of substances already taxed under any of the preceding sections shall be excluded from the tax imposed in this section.	

- b. Caterer's Tax – on gross receipt of proprietors and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carenderias, bakery bakeshop or food caterers including clubs and caterers annual tax of three percent (3%) on the gross sales or receipt of the preceding calendar year is hereby imposed.
- c. Tax on Real Estate Developers, Dealers and Lessors – On real estate developers/dealers, lessors or sub-lessors of real estate including accessories, apartels, pension inns, apartments, condominiums, houses for lease, rooms and spaces for rent a tax at the following rate is hereby imposed:
1. On Real Estate Dealers/Subdivision operators/Developers – Php 0.80/sq.m. of remaining saleable area
 2. On Lessors of Real Estate- In case of newly started business of lessor of real estate, the tax shall be One Tenth of One Percent (1/10 of 1%) of the total capitalization..

With Gross Sales or Receipts for the Preceding Calendar Year in the Amount of	Amount of Tax Per Annum
Less than 10,000.00	Php 600.00
10,000.00 or more but less than 15,000.00	750.00
15,000.00 or more but less than 20,000.00	900.00
For every 1,000.00 in excess of 20,000.00 for real property used for purposes other than Residential	Php 17.50
For every 3,000.00 in excess of 20,000.00 for real property used for residential purposes	Php 17.50
d. Tax on businesses other than those falling under sub-sections A, B, C, D, E, F, G & H of this section, a tax equivalent to three percent (3%) of the gross receipts of the preceding calendar year, but not lower than the following rates per annum:	
1. On dealers of liquor, distilled spirits, and/or wines:	
i. Wholesale dealer in foreign liquors	Php 1,500.00
ii. Wholesale dealer in domestic liquors	1,000.00
iii. Retail dealer in foreign liquors	750.00
iv. Retail dealer in domestic liquors	500.00
v. Retail dealer in vino-liquors	400.00
vi. Retail dealer in Fermented liquors	
(a) Sari-sari Stores	200.00
(b) Groceries & restaurants	750.00
vii. Wholesale dealer of fermented liquors	2,500.00
viii. Retail dealer in tuba, basi and/or tapuy	200.00
2. On Tobacco Dealers:	
i. Retail leaf tobacco dealers	Php 200.00
ii. Wholesale leaf tobacco dealers	700.00
iii. Retail tobacco dealers	200.00
iv. Wholesale tobacco dealers	700.00
3. On amusement places wherein the customer actively participate without making bets or wagers, including but not limited to the following:	
i. Night and day clubs	Php 8,000.00
ii. Night clubs or day clubs	5,000.00

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|---|--------------|
| iii. Bars (including beer gardens, disco pubs and super clubs) | 3,500.00 |
| iv. Cabarets and dance halls | 2,250.00 |
| v. Steam baths, saunas & other similar establishment (per cubicle) | 300.00 |
| vi. Skating Rinks | 1,125.00 |
| vii. Bath houses, swimming pools, resorts & other similar places | 1,500.00 |
| viii. Billiard and Pool Hall: | |
| For the first table | Php 100.00 |
| For each additional table | 75.00 |
| Pools using wooden tables or disc: | |
| For the first table | Php 50.00 |
| For each additional table | 30.00 |
| ix. Bowling alleys: | |
| Automatic, per lane | Php 500.00 |
| Non-automatic, per lane | 400.00 |
| x. Circuses, carnivals and the like: | |
| First ten (10) days | Php 1,000.00 |
| Everyday thereafter | 100.00 |
| xi. Merry-go-rounds, roller coaster, ferries wheels, swings, shooting galleries, side shows and other similar contrivances: | |
| First ten (10) days | Php 1,000.00 |
| Everyday thereafter | 100.00 |
- e. On the kind/nature of business hereunder enumerated:
- i. Stock, private educational institutions, review centers and similar institutions;
 - ii. Commission agents;
 - iii. On travel agencies and travel agents;
 - iv. Medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
 - v. Operators of Cable Network System;
 - vi. Operators of computer services establishment;
 - vii. General consultancy services;
 - viii. All other similar activities consisting essentially of the sales of services for a fee, which are not taxed elsewhere in this code.

Gross Sales/Receipts for the Preceding Calendar Year

Amount of Tax Per Annum

Less than 5,000.00	Php 55.05
5,000.00 or more but less than 10,000.00	124.55
10,000.00 or more but less than 15,000.00	214.50
15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	550.00
30,000.00 or more but less than 40,000.00	770.00
40,000.00 or more but less than 50,000.00	1,100.00
50,000.00 or more but less than 75,000.00	1,980.00
75,000.00 or more but less than 100,000.00	2,640.00
100,000.00 or more but less than 150,000.00	3,960.00
150,000.00 or more but less than 200,000.00	5,280.00
200,000.00 or more but less than 250,000.00	7,260.00
250,000.00 or more but less than 300,000.00	9,240.00
300,000.00 or more but less than 400,000.00	12,320.00

400,000.00 or more but less than 500,000.00	16,500.00
For every 10,000.00 excess of 500,000.00	110.00

f. A fixed tax is hereby imposed on the following businesses:

Tax Per Annum

i. On Amusement Devices and Other Machines:

1. Each jukebox & videoke machine	Php	150.00
2. Each machine or apparatus for visual entertainment including video		100.00
3. Each apparatus for weighing persons		70.00
4. Each apparatus and/or computer		100.00
5. Each dispensing and vending machine		100.00
6. For each coin operated amusement machine or apparatus		100.00

ii. On Automated Teller Machines Php 500.00

iii. On cold storage and refrigerating units:

With total cold storage capacity:

Not exceeding 5 cum	Php	150.00
Over 5 to 15 cum		275.00
Over 15 to 25 cum		375.00
Over 25 to 35 cum		750.00
Over 35 to 50 cum		1,125.00
Over 50 cum		1,500.00

iv. On lumberyards:

500 sqm or less	Php	500.00
Over 500 to 1,000 sqm		1,500.00
Over 1,000 to 1,500 sqm		2,000.00
Over 1,500 to 2,000 sqm		2,500.00
Over 2,000 sqm		3,000.00

v. On dancing schools Php 1,000.00

g. All vendors of orchids and ornamental plants in the municipality of Camaligan are hereby required to secure business license before they can engage in selling the same, and shall pay the tax for retailers as provided in this Article.

Penalties. Any person or persons selling or vending orchids and/or ornamental plants found guilty of violating the provision of this ordinance shall be penalized by a fine of not less than Three Hundred (P300.00) Pesos or an imprisonment of not less than one (1) month or both such fine and imprisonment at the discretion of the court.

Violators may be charged of administrative penalties on the following schedules:

First Offense	-	25% of the fine
Second Offense	-	50% of the fine
Third Offense	-	100% of the fine and shall no longer be allowed to engage in such business

h. Tax on All Other Businesses not specified above. – All other businesses not specifically taxable in the preceding sub-sections of this Section shall be imposed a tax of three percent (3%) of their gross sales or receipts for the preceding calendar year.

Newly started businesses under this section shall pay a tax equivalent to one tenth (1/10) of one percent (1%) of the capital investment, but in no case shall the tax be less than Php 200.00.

Section 17. EXEMPTION – Business engaged in the production, manufacture, refinery or distribution of motor oil, gasoline and other petroleum products shall not be subject to any local tax imposed under this Article.

Section 18. TAX ON SIGNBOARDS, SIGNS, BILLBOARDS OR ADVERTISEMENTS – There shall be imposed a fixed tax on signboards, signs, billboards or advertisement, as follows:

A. Billboards or signboards for advertisements of Business, per square meters (sqm) or fraction thereof:-

Single face	Php	40.00/sqm/annum
Double face		80.00/sqm/annum

B. Billboards or signs for professionals, per sqm or fraction thereof:-

	Php	30.00/sqm/annum
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C. Billboards, signs or advertisements for business and professionals painted on any building or structure or otherwise separated or detached therefrom, per sqm or fraction thereof:-

	Php	30.00/ sqm/annum
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D. Advertisement by means of placards, per sqm or fraction thereof:-

	Php	30.00/ sqm/annum
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IN ADDITION to the taxes provided above under items A to D inclusive, for the use of electric or neon lights in billboards, per sq. m. or fraction thereof:-

	Php	30.00/annum
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E. Advertisements by means of promotional sale (house-to-house) per day or fraction thereof:-

	Php	100.00/day
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F. Advertisement by means of streamers:-

	Php	4.00/sqm/day
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G. Advertisement through signages:

Single face	Php	40.00/sqm/annum
Double face		80.00/sqm/annum

H. Posters:-

	Php	2.00/piece
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PROVIDED, that, when the sign, signboards, billboards or advertisement is displayed at the place where the profession or business advertised is in whole or in part conducted, such sign, signboards, billboards or advertisement is exempt from this tax.

PROVIDED FURTHER, that no application for the display of sign, signboards, billboards or advertisement shall be approved without first paying the tax imposed in this section.

Amount of Tax Per Quarter or Fraction Thereof

I. Mass display of signs including flyers & leaflets:-

From 100 to 250 display signs	Php	900.00
From 251 to 500 display signs		1,100.00
From 501 to 750 display signs		1,650.00
From 751 to 1,000 display signs		2,100.00
1,001 or more display signs		4,500.00

J. Advertisement by means of vehicles, balloons, kits, etc.:-

Per day or fraction thereof	Php	60.00
Per week or fraction thereof		120.00
Per month or fraction thereof		240.00

ARTICLE II. – PAYMENT AND COLLECTION

Section 19. PAYMENT OF BUSINESS TAXES – The taxes imposed under this Chapter shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business does not become exempt by being conducted with some other business, for which such tax has been paid. The tax on a business must be paid by the person or persons conducting the same.

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

In cases where a person or persons conducts or operates two (2) or more of the businesses mentioned in Chapter III of this Ordinance which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

Section 20. TAX PERIOD AND MANNER OF PAYMENT – Unless otherwise provided in this Ordinance, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges, unless otherwise provided, may be paid in quarterly installments.

Section 21. ACCRUAL OF TAX – Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, and the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

Section 22. TIME OF PAYMENT – Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. The Sanggunian may, for a justifiable reason or cause extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months. Discounts may also be granted for taxes paid in full.

Section 23. SURCHARGES AND PENALTIES ON UNPAID TAXES, FEES OR CHARGES – There is hereby imposed a surcharge of twenty five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months or seventy two percent (72%).

Section 24. INTERESTS ON OTHER UNPAID REVENUES – Where the amount of any other revenue due 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 thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall be total interest on the unpaid amount or a portion thereof exceed seventy two percent (72%) or thirty six (36) months.

Section 25. COLLECTION OF LOCAL REVENUES BY TREASURER – All local taxes, fees, and charges shall be collected by the municipal Treasurer, or his duly authorized deputies.

The Municipal Treasurer may designate his deputy to collect local taxes, fees or charges. In case a bond is required for the purpose, the municipal government shall pay the premiums thereon in addition to the premiums of bond that may be required under this ordinance.

ARTICLE III – SITUS OF THE TAX

Section 26 – For purposes of collection of the taxes under Section 19 of this ordinance the following guidelines shall be strictly observed:-

- A. Manufacturers, assemblers, re-packers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks and other financial institutions and other businesses maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the municipality where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the city or municipality where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such city or municipality.
- B. The following sales allocation shall apply to businesses mentioned in Section 26A in the pursuit of their business.
 - a. Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the City/municipality where the principal office is located; and
 - b. 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.
- C. In case of plantation located at a place other than the place where the factory is located, said seventy percent (70%) mentioned in paragraph 2, sub-section B above shall be divided as follows:
 - a. Sixty percent (60%) to the city/municipality where the factory is located;
 - b. Forty percent (40%) to the city/municipality where the plantation is located.
- D. In cases where a manufacturer, assembler, producer, exporter or contractor has two or more factories, project offices, plants or plantation located in different localities, the seventy percent (70%) sales allocation mentioned in paragraph 2, subsection B above, shall be prorated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume of production during the period on which the tax is due.
- E. The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located.

Section 27. DEFINITION OF TERMS – For purposes of collection of the business tax under the "situs" of the tax law, the following definitions shall be used:-

- A. **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.

- B. **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.
- C. **Warehouse** – a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
- D. **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 purposes of this Section, inland fishing ground shall be considered as plantation.
- E. **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 Section 42 of this Ordinance.

ARTICLE IV – ADMINISTRATIVE PROVISIONS

SECTION 28. RETIREMENT OF BUSINESS –

- A. Any person natural or juridical subject to tax under this Article shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current year or quarter within thirty (30) days following the closure. If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year or quarter, the difference shall be paid before the business is considered officially retired or terminated. For 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 contemplated in this Article. 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 municipality for record purposes in the course of 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 observed:

- 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 the 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 for termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinances; and

- b. In 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 ordinance prescribing such transfer tax.
- B. If it is found that the retirement or termination of the business is legitimate and the tax due thereon 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.
- C. The permit issued to a business retiring or terminating its operation shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in the books kept for such purpose.

Section 29. 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.

Section 30. KEEPING OF BOOKS OF ACCOUNTS – Any person doing business within the territorial jurisdiction of the Municipality of Camaligan shall keep books of accounts wherein all transactions and results of business operations are shown and from which all taxes, charges and fees due the municipality may readily and accurately be determined any time of the year; Provided, however, that any such person who already keeps books of account in pursuance with the provisions of the National Internal Revenue Code, shall no longer be required to keep a separate books for purposes of this Ordinance. Books of accounts required under this Ordinance, shall be registered at the Municipal Treasurer’s Office.

Section 31. EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESSMEN BY LOCAL TREASURER – The Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation or association, subject to local taxes, fees and charges in order to ascertain, assess and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period, and shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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

For this purpose, the records of the revenue district office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative pursuant to Sec. 171, Chapter 3, Article Six, Book II of R.A. No. 7160.

Section 32. PRESUMPTIVE INCOME LEVEL – In determining the basis of collecting the tax imposed under this Article and to arrive at the correct amount of tax due thereon, in the absence of a duly certified and declared gross receipts, the Municipal Treasurer is hereby authorized to prepare a stratified schedule of “presumptive income level” to approximate the gross receipts of each business classification by an estimated earnings per day multiplied by 300 days, and multiplied by the rate of tax.

Section 33. PENALTY – Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (Php 1,000.00) but not more than FIVE THOUSAND PESOS (Php 5,000.00), or imprisonment of One (1) month but not more than Six (6) months, or both, at the discretion of the court.

ARTICLE V – BUSINESS REGISTRATION SCHEME

Section 34. DISPLAY OF REGISTRATIONS PLATE – All business establishments operating within the territorial jurisdiction of the Municipality of Camaligan are required to secure and display a business registration plate in a visible place within the establishment.

A. Fees/Charges – All persons applying for issuance of a Business/Mayor’s Permit shall be required to pay an additional imposition in the amount mentioned below:

New Business Registration Plates -	Php	350.00
Renewal Sticker -		75.00

In the event of loss, destruction or defacement of the Business Registration Plate, immediate replacement of the same must be initiated by the grantee subject to payment in the amount charge to every new application.

B. Administration and Enforcement. – For the proper enforcement of this Article, the Office of the Municipal Treasurer is tasked to ensure compliance thereof and to make a periodic report to the office of the Municipal Mayor, and if necessary, recommend to the Sangguniang Bayan the enactment of certain legislative measures to further improve the implementation of this Article

C. It shall be the duty of the Office of the Municipal Treasurer to classify the different kinds of business establishments in the Municipality of Camaligan and shall assign the corresponding letter for each classification.

D. Official Plate Design – There shall only be one, uniform and official design for the Business Registration Plate and shall bear the following information, to wit:

- Business Plate Number
- Assigned Letter Identification
- Renewal Sticker Box
- Municipality of Camaligan Official Seal
- Signatures of the Municipal Mayor
- Signatures of the Municipal Treasurer

E. Prohibited Acts. It is hereby declared unauthorized the following acts, to wit:

- a. Failure to secure or renew the Business Registration Plate prior to its business operation;
- b. Failure to place the business plate at the area required;
- c. Unauthorized fabrication of Business Registration Plate;
- d. Alteration or destruction of the Business Registration Plate;
- e. Utilization of Business Registration Plate of another;
- f. Such other acts that the Municipal Government may consider unauthorized or invalid.

Section 35. STEPS / PROCESS OF SECURING BUSINESS PERMIT LICENSES

Step 1 – Applicants secure/accomplish an application from MTO;

Step 2 – Municipal Treasurer Office (MTO) Representative assess and issue official receipt for all required fees (regulatory fees, such as garbage, health/sanitary fees, fire inspection fees, building permit fees, real property tax fees and other applicable fees) to a particular business in coordination with the different offices mention under step 3.

Step 3 – Applicants secure regulatory requirements for step 2 assessment from the different concerned offices in the following order;

- a. Office of the Engineer
- b. Office of the MPDC
- c. Office of the Fire Marshall
- d. Office of the Assessor
- e. Office of the Municipal Health Officer

Step 4 – Applicants will return to the Municipal Treasurer’s Office for payment of the required license and mayor’s permit fee and issuance of their business registration plate.

Step 5 – Issuance of Mayor’s Permit.

The Municipal Treasurer’s Office (MTO) is hereby authorized to adopt a scheme of a one stop shop to help the applicant ease the burden of securing the above requirements mentioned under step 2 and 4 in coordination with the concerned offices pertaining to business license.

Section 36. PENALTY – Any acts that is found in violation of the foregoing provisions shall have the corresponding penalty

- First Offense : Fine of 500.00
- Second Offense : Fine of 1,000.00 and/or suspension to operate for a period of fifteen days.
- Third Offense : Fine of 2,000.00 and revocation of Business Permit

ARTICLE VI – COMMUNITY TAX

Section 37. INDIVIDUAL LIABLE TO COMMUNITY TAX – Every inhabitant of Camaligan, eighteen (18) year of age or over who has been regularly employed on a wage or salary basis for at least (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of One Thousand Pesos (Php 1,000.00) or more or who is required by law to file an income tax return, shall pay an annual community tax of five (Php 5.00) and an annual additional tax of One (Php 1.00) Peso for every One Thousand Pesos (Php 1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php 5,000.00).

In 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 38. JUDICIAL 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 Municipality of Camaligan shall pay an annual community tax of Five Hundred Pesos (Php 500.00) and an annual additional tax which in no case shall exceed Ten Thousand Pesos (Php 10,000.00) in accordance with the following schedule:

- A. For every Five Thousand Pesos (Php 5,000.00) worth of real property owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the Municipality – Two Pesos (Php 2.00); and
- B. For every Five Thousand Pesos (Php 5,000.00) of gross receipts or earnings derived by it from business during the preceding year – Two pesos (Php 2.00).

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

Section 39. EXEMPTIONS – The following are exempt 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 40. TIME FOR PAYMENT; PENALTIES FOR DELINQUENCY

- A. The community tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the 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 the community tax without becoming delinquent.

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

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

Section 41. 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 (Php 1.00).

Section 42. DISTRIBUTION OF PROCEEDS

- A. The Municipal Treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdictions; Provided, however, that said barangay treasurer shall be bonded in accordance with existing laws.
- B. The proceeds of the community tax actually and directly collected by the Municipal treasurer shall accrue entirely to the general fund of the Municipality. However, proceeds of the community tax collected through the barangay treasurers shall be apportioned as follows:
 - a. Fifty percent (50%) shall accrue to the general fund of the Municipality; and
 - b. Fifty percent (50%) shall accrue to the barangay where the tax is collected.

Section 43. PRESENTATION OF COMMUNITY TAX CERTIFICATE – On the following occasions, the community tax certificate is required to be presented:

- 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 money from any public fund; transacts other official business or receives any salary or wage from any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received, it shall be the duty of the public official with whom such transaction is made or business done 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 is made or business done to require such corporation to exhibit the community tax certificate.
- C. The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year.

Section 44. AUTHORITY TO DEPUTIZE BARANGAY TREASURER – The Municipal Treasurer is hereby authorized to deputize the barangay treasurers to collect the community tax in their respective jurisdiction. However, said deputization shall be limited to the community tax payable by individual taxpayers and shall be extended only to barangay treasurers who shall be properly bonded in accordance with existing laws.

CHAPTER IV – PERMIT FEES AND CHARGES

ARTICLE I – PERMIT FEES

Section 45. IMPOSITION AND LEVY – The Municipality of Camaligan hereby imposes reasonable fees on business and occupation, on the practice of any profession, occupation or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling. Likewise, fees and charges is hereby imposed for the use of various Municipal government facilities, and for services rendered by the various offices of the Municipality.

ARTICLE II – MAYOR’S PERMITS FEE

Section 46. TIME AND MANNER OF PAYMENT – The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 47. 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 and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
 - a. For a newly-started business
 - i. Location sketch of the new business;
 - ii. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship;
 - iii. A certificate attesting to the tax exemption if the business is tax exempt;

- iv. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;
 - v. Tax clearance showing that the operator has paid all tax obligations in the municipality;
 - vi. Barangay clearance;
 - vii. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager;
 - viii. Health certificate for all food handlers;
 - ix. ECC if applicable;
 - x. CTC;
 - xi. DTI Registration, if applicable;
 - xii. Payment of regulatory fees.
- b. For renewal of existing business permits
- i. Previous year's Mayor's permit;
 - ii. Copies of the annual or quarterly tax payments;
 - iii. Copies of all receipts showing payment of all regulatory fees as provided for in this Code;
 - iv. Certificate of tax exemption from local taxes or fees, if exempted;
 - v. Real Property Tax Clearance;
 - vi. ITR;
 - vii. Barangay Clearance;
 - viii. BIR Tax Exemption;
 - ix. Payment of Regulatory Fees;

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

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

A Mayor's Permit shall be refused to (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability to the government; (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 Fifty Pesos (P50.00)

- D. **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- E. **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- F. **Revocation of Permit.** 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 48. RULES AND REGULATIONS ON CERTAIN ESTABLISHMENTS

- A. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carenderia 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 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.

Section 49. IMPOSITION OF FEES – There is hereby levied a Mayor's Permit Fee to be collected from individuals and corporations for the issuance of permit/s by the

Municipal Mayor or his duly authorized representatives in connection with an application to operate business, pursue an occupation or undertake an activity in the Municipality of Camaligan.

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

For purposes of the Mayor's Permit Fee on businesses, the following Philippine definition of business size is hereby adopted:

<u>Characteristics</u>	<u>Asset Size</u>	<u>Number of Workers</u>
Cottage	Php 500,000 and below	1-10
Small	Over Php 500,000 to Php 5M	11-99
Medium	Over Php 5M to Php 20M	100-199
Large	Over Php 20M	200 and above

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

A. On business subject to graduated fixed taxes

	Amount of Tax Per Annum
a. On Manufacturers/Importers/Producers	
Cottage	Php 200.00
Small	500.00
Medium	1,000.00
Large	2,000.00
b. On Banks and Other Financial Institutions	
On Main or Principal Office	Php 3,000.00
For each Branch Office	2,000.00
Money Shops	1,000.00
c. On Contractors/Service Establishments	
Cottage	Php 150.00
Small	400.00
Medium	800.00
Large	1,000.00
d. On Wholesalers/Retailers/Dealers or Distributors	
Cottage	Php 150.00
Small	400.00
Medium	800.00
Large	1,000.00
e. On Transloading Operations	
Small	Php 1,000.00
Medium	2,000.00
Large	4,000.00
f. Other Businesses	
Cottage	Php 150.00
Small	400.00
Medium	800.00
Large	1,000.00

B. On businesses not otherwise included under paragraph (A) hereof, there shall be imposed a Mayor's Permit Fee as follows:

	Locally manufactured liquors	Php 100.00
	Retail dealers in fermented liquor	100.00
C.	On owners or operators of amusement places/devices a Mayor's Permit Fee shall be imposed as follows:	
	Night club/day clubs	Php 2,000.00
	Super clubs, cocktail lounges, bars, disco houses, beer gardens and other establishments	2,000.00
	Cabarets, dance halls, or dancing pavilions	1,000.00
	Videoke Bar	500.00
	Bath houses, resorts and the like per establishment	1,000.00
	Steam baths, sauna baths, and the like per establishment	2,000.00
	Billiard halls, pool halls/per table	50.00
	Bowling establishments	2,000.00
	Circuses, carnivals, fun houses and the like	1,000.00
	Merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries or similar contrivances, and side show booths	50.00
	Boxing stadia, auditoriums, gymnasia, concert halls or seminar halls or similar establishments	2,000.00
	Pelota/tennis squash courts, per court	50.00
	Off-track or off-fronton betting stations, per device	1,000.00
	Amusement devices, per device	50.00
	Music lounges and sing-along restaurants	1,000.00
D.	On Pre-need Companies:	
	Principal Office	Php 2,000.00
	Per Branch/agency	1,000.00
E.	Subdivision operators	2,000.00
F.	Private cemeteries/memorial parks	2,000.00
G.	Boarding houses/lodging houses	500.00
H.	Dancing houses/judo karate schools/ driving schools/, etc.	500.00
I.	Private educational Institutions	1,000.00
J.	Private detectives/security agencies:	
	Principal Office	500.00
	For every locality where security Guards are posted	100.00
K.	On delivery trucks or vans to be paid by the manufacturer, Producers or the dealers of any product for each trucks or vans	100.00
L.	For maintaining window/display office	200.00
M.	Promoters, sponsors or talent scouts	500.00
N.	For holding stage shows or floor fashion shows or floor fashion shows payable by the operator	500.00
O.	For maintaining an office, such as liaison office, administrative office of professionals or similar with an area as follows:	
	400 sqm or more	1,000.00
	300 sqm or more but less than 400 sqm	800.00
	200 sqm or more but less than 300 sqm	600.00
	100 sqm or more but less than 200 sqm	400.00
	50 sqm or more but less than 100 sqm	200.00
	Less than 50 sqm	100.00
P.	For operating private warehouse or bodegas of wholesalers, retailers, importers and exporters, except those whose business are duly licensed in the localities where such bodega are located	1,000.00
Q.	Cold storage	300.00
R.	Refrigerating Cases	100.00

S. Lumberyard	500.00
T. Car exchange on consignment basis	1,000.00
U. Storage and sale of flammable or explosive substance	100.00
V. Gasoline Station/Dealers	
Over 5,000 liters capacity	3,000.00
3,000 to 5,000 liters capacity	1,500.00
Below 3,000 liters capacity	1,000.00
W. Peddlers, except peddlers of tobacco and liquors	100.00
X. Signboards, billboards and other forms of advertisements	100.00
Y. House to house promotional sales per salesman, per day	100.00
Z. Film shooting on location, per day	100.00
AA. Gun clubs	100.00
BB. Judo Karate Clubs	500.00
CC. Special permit for holding:	
Circus or menagerie parade, or other parades using banners, floats or musical instruments, except civic, military or religious parades, per day	Php 100.00
Benefit ball/dance, per day	100.00
DD. Occupation Fee – There is hereby levied an annual mayor’s permit fee on persons engaged in any occupation or calling at the following rates:	
a. Two Hundred (Php 200.00) Pesos for:	
Insurance Agents and Sub-Agents	
Interior Decorators	
Professional Actors & Actresses	
Chemists (if not Chemical Engineers)	
Insurance Adjusters	
Radio/TV Broadcasters & Technicians	
Certified Plant Mechanics	
b. One Hundred (P100.00) Pesos for:	
Chiropodists Stewards & Stewardesses	
Embalmers Tatoosers	
Hostesses Therapists (not a registered nurse)	
Jockeys Masseurs	
Pelotaries Stage Performers	
Entertainers	
c. Other occupation or calling not specifically mentioned above – Php	50.00
d. All occupations or callings subject to periodic inspection, surveillance and/or regulation by the Municipal Mayor like animal trainer, auctioneer, barber, bartender, beautician, bondsman, butcher, caddy (golf), chambermaid, rigdriver (cochero) cook, counter girl, criminologist, electrician, embroiderer, club/floor manager, food checker, forensic expert, hair stylist, and writing expert, hospital attendant, lifeguard, machinist, make-up artist, manicurist, masseur-attendant, mechanic photographer (itinerant), private ballistic expert, sales agent, saleslady, shoe cobbler, tailor or master cutter, taxi-dancer, teller and/or cashier except those employed by the bank or similar financial and investment institution, usher, waiter, and other occupations or calling of the same or similar category – Php	50.00

ARTICLE III – Fees for Sealing and Licensing of Weights and Measures

Section 50. IMPOSITION OF FEES – There shall be collected the following annual fees from every person that shall have instruments of weights and measures sealed and licensed.

- | | | | |
|--|--|-----|--------|
| A. For sealing linear metric measures: | | | |
| | Not over one meter | Php | 10.00 |
| | Over one meter | | 20.00 |
| B. For sealing metric measures of capacity | | | |
| | Not over ten liters | Php | 10.00 |
| | Over ten liters | | 20.00 |
| C. For sealing metric instruments of weights: | | | |
| | With capacity of not more than 30 kg | Php | 20.00 |
| | With capacity of more than 30 kg but not more than 150 kg | | 30.00 |
| | With capacity of more than 150 kg but not more than 300 kg | | 40.00 |
| | With capacity of more than 300 kg but not more than 500 kg | | 50.00 |
| | With capacity of more than 500 kg. But not more than 3,000 kg | | 100.00 |
| D. For sealing apothecary balance or other balance of precision: | | | |
| | Over 3,000 kg | Php | 75.00 |
| | Over 300 to 3,000 kg | | 50.00 |
| | Over 30 to 300 kg. | | 25.00 |
| | 30 kg. Or less | | 10.00 |
| E. For sealing of gasoline/diesel pumps: | | | |
| | Per pump | Php | 100.00 |
| | For each and every re-testing and resealing of weights and measures instruments (including Gasoline and diesel pumps) outside the office, Upon request of the owner or operator shall be collected for each instrument and pump an additional Weights & Measure Fee of | | 20.00 |
| F. | For each extra weight | Php | 20.00 |

Section 51. PAYMENT OF FEES AND SURCHARGE – The fees herein imposed shall be paid to and collected by the Office of the Municipal Treasurer upon the sealing or licensing of the weights and measures instruments and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as the license to use such instrument for one year from the date of sealing unless it becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of five hundred (500%) percentum of the prescribed fees, which shall no longer be subject to interest.

Section 52. ADMINISTRATIVE PROVISIONS –

- A. The Municipal Treasurer is hereby required to keep full sets of secondary standard for the use in testing weights and measures instruments. These secondary standards 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 variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of the instrument, it shall be destroyed.

All instruments of weights and measures in the Municipality of Camaligan shall be tested against the secondary standards in the Municipal Treasurer’s Office.

- B. The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test balances or scales, weights and measures instrument used within the Municipality of Camaligan. It shall be their duty to secure evidence of infringement of this Article or of fraud in the use of weights and measures. Evidence so secured shall be presented forthwith to the proper prosecuting officer.
- C. Instruments of Weights and Measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

Fraudulent practices relative to weights and measures and corresponding penalties:

Fraudulent practice 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 or weights and measures, or attaches it thereto; or,
2. Fraudulently imitates any mark, stamps, or brand, tag or other characteristic sign use to indicate that the weights and measures have been officially sealed; or,
3. Who alters in any way the certificate given by the sealer as an acknowledgment that the weights and measures mentioned therein have been duly sealed; or,
4. Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate or license, or any dye for printing or making stamps, tags, certificates or licenses, or for sealing and licensing of weights and measures instruments; 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 re-using the same in payment of fees or charges herein imposed; or,
7. Who procures the commission of any such offense by another – Shall for each offense, be fined by not less than Two Hundred (Php 200.00) pesos nor more than two Thousand (Php 2,000.00) Pesos or imprisonment for not less than one (1) month nor more than five (5) years or both such fine and imprisonment at the discretion of the Court.

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 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 and measure that has not been officially sealed, or if previously sealed, the license therefore has expired and was not renewed in due time, shall be punished by a fine of One Thousand (P1,000.00) Pesos, or by imprisonment of not exceeding one (1) year, or both, at the discretion of the Court.

If, however, such scale, balance, weights or measures, 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 any authorized sealer or inspector of weights and measures, be sealed and the owner, possessor or user of the same shall be subject only to surcharge equal to five (5) times the regular fees fixed by

law for the sealing of any instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees are collected and accounted for sealing such instrument.

Alteration or fraudulent use of instrument of weights and measures

Any person, who, 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 not less than One Hundred (Php 100.00) Pesos nor more than One Thousand (Php 1,000.00) Pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both at the discretion of the court.

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 and measure of any article bought or sold by weight or measures thereof, shall be punished by a fine of not less than One Hundred (Php 100.00) Pesos nor more than Two Thousand (Php 2,000.00) Pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both such fine and imprisonment at the discretion of the court.

Section 53. ADMINISTRATIVE PENALTIES – The Municipal Treasurer may compromise the following acts or omissions not constituting fraud:

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

- A. When correct Php 150.00
- B. When incorrect but within tolerable allowance to defect or short measure 300.00

Failure to produce weight and measure tag or licensee or certificate upon demand but the instrument is duly registered:

- A. When correct Php 100.00
- B. When incorrect but within tolerable allowance to defect or short measure 200.00

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

ARTICLE IV – PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/LICENSES/PROMOTERS AND COCKPIT PERSONEL

Section 54 – SCOPE AND COVERAGE – this article and its application shall be limited to the related game fowl activities and shall be govern by the interpretation of meaning of the terms and phrases that will be found in the succeeding provision.

Section 55 – DEFINITION OF TERMS – As used in this article, the following terms shall be understood as follows:

- A. Cockfighting (sabong) – shall embrace and mean the commonly known game or terms “cockfighting”, “derby”, “Pintakasi”, “Tupada” or its equivalent term in locality.
- B. Cockpit (sabungan) – the property enclosed or fenced premises or compound in accordance herewith for the holding of cockfighting, derby, pintaksi tupada, or its equivalent in this locality.
- C. Cockfight (sultada) – the actual fight or physical combat of two (2) pitted or evenly matched gamecocks where bets on either side are laid.
- D. Derby – means a cockfight promotion with participants from particular Province only.
- E. National Derby – means a cockfight promotion with nationwide participants.

- F. Regional Derby – Means a cockfight promotion with participants from particular region only.
- G. Regular cockfight – means a cockfight held on Sundays and/or legal holidays including Saturdays. Provided, however, that the owner management of the existing cockpit shall waive his right/privilege in favor to derbies if such activities will coincide on Saturdays and Holidays.
- H. Special cockfight – means a cockfight held on days other than Sundays and legal holidays and for special purposes.
- I. Special Permit – means permit secured from the local Chief Executive to hold cockfights.
- J. Pit maker – a person who professionally, regularly and habitually manages a cockfight therein. He may or may not be the owner of the cockpit.
- K. Referee (Sentenciador) – a person who watches and oversees progress of the cockfight and decides its result by announcing the winner or declaring a draw or a non-contest game.
- L. Bet Manager (Kasador) - a person who calls and takes all bets from the owner of both gamecocks and those of other betters before he orders the commencement of the cockfight and cockfighting and/ or derbies.
- M. Bet taker (Kristo) – a person who participates in cockfights and with used of money or other things of value, bets with other bettors or through other bet takes and win or loses his bets depending upon the result of the cockfight as announced by the referee or sentenciador.
- N. Gaffer (Mananari) a person knowledgeable in the technique of arming fighting cocks with gaff on either or both legs.
- O. Handler (Sultador) – a person who professionally takes physical custody and control inside the arena of a pitted gamecocks and who actually releases the same for actual fight and combat in a cockfight.
- P. Promoter - a person licensed by the Municipal Government as such who is engage in the convening, meeting, holding and celebration of specially programmed and arranged cockfighting and derbies or competitions , special events or match set to or encounters, pintakasi, or ordinary fights or hack fights.
- Q. Gamecocks – refers to domesticated fowl, whether imported or locally bred as well as the native fighting cocks indigenous to the country especially bred , trained and conditioned for actual fighting or for propagation and breeding purposes for eventual used in cockfighting.
- R. Breeder – a person engaged in game fowl breeding or propagation for personal and/or commercial purposes for eventual use in cockfighting.
- S. Cocker (Aficionado) – a person participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.
- T. Zoning law or ordinance – Municipal Legislation which locally arranges, prescribes, defines and apportions a given political subdivision into specific land uses as present and future projection or needs in accordance with previously standards and guidelines.

Section 56. OWNERSHIP. OPERATION AND MANAGEMENT OF COCKPITS -

The following persons or identities may own operate or manage a cockpit:

- A. Filipino citizen not otherwise prohibited by law, and

- B. Cooperatives or corporations, the capitalization of which is one hundred percent (100%) Filipino-owned and formed, organized or established, and licensed for such purposes.

Section 57. NUMBER OF COCKPITS ALLOWED – Only one cockpit may be established, maintained or operated in the Municipality, except for the Municipality with more than one hundred thousand population, two cockpits may be established, maintained or operated in the poblacion and one (1) in each of the districts.

Section 58. SITE AND CONSTRUCTION OF COCKPITS – Cockpits shall be constructed and operated within the appropriate areas as prescribed in zoning ordinance. In the absence of such ordinance, no cockpit shall be established, maintained or operated within the radius of two hundred (200) lineal meters from existing residential or commercial area, hospitals, school building, church and other public buildings, except otherwise there is an existing cockpit before the promulgation of this ordinance. Cockpits may also be established within and/or adjunct of resorts and/or recreational project sites duly recognized and registered with Philippine Tourism Authority subject to limitation of the number of cockpits allowable within the Municipality.

Approval or issuance of building permits for the construction of cockpits shall be made through the Municipal Engineer in accordance with the Building Code Ordinance or rules and regulations.

Section 59. PLACE AND TIME OF HOLDING COCKFIGHTS – Cockfights may be held only in a licensed cockpit and in the place authorized by the Municipal Government, the local Chief Executive Shall Issue the necessary permits both on regular and special cockfight as follows:

- A. For regular cockfights, during Saturdays, Sundays and legal holidays, except on the following days when no cockfighting shall be held:
- a. Holy Thursday
 - b. Good Friday
 - c. Election / Referendum day, and
 - d. Registration day of such referendum/election.
- B. Special cockfight maybe held not more than 3 days a week.
- C. For not more than three (3) consecutive days and not more than once a month, on the occasion of an agricultural, commercial or industrial fair, carnival or exposition, upon resolution of the Barangay and or Municipal Sanggunian where such fair, carnival, exposition is to be held.
- D. For the entertainment of foreign dignitaries or for returning Filipinos, commonly known as “balikbayans” provided that only one (1) permit may be issued for the purpose within the calendar year and for period not exceeding three (3) consecutive days.
- E. For the support of Provincial and National fund raising campaigns for charitable purposes as may be authorized by the office of the Governor in case of the Province and the President in case of the Nation. Provided, that this privilege shall be granted by the Municipal for only four (4) times within a calendar year for a period not exceeding three (3) Consecutive days each.
- F. Other than regular cockfights, derbies may be held subject to the provision of the ordinance for not more than three (3) Consecutive days but not less than three activities a month.

Section 60. LICENSING OF COCKPITS – the Municipal Mayor with concurrence of the Sangguniang Bayan shall issue license to operate cockpit in the Municipality.

Section 61. REQUIREMENTS IN LICENSING A COCKPIT – the following requirements must be fully complied with before the issuance of license.

- A. New License – Every application for new license to operate or to maintain a cockpit shall be submitted to the Mayor with the following:
 - a. The location and vicinity plan of the cockpit;
 - b. The cockpit building plan/design as approved by the Municipal Engineer and a certification issued by the same official certifying that the cockpit was constructed in accordance with the approved plan/design in the area allowed by the zoning ordinance. In the absence of the zoning ordinance, a certification of the Municipal zoning official or MPDC certifying that the location/site of the cockpit is not within the radius of 200 lineal meters from the existing residential or commercial areas, hospitals, school buildings, churches or other public buildings;
 - c. Official receipts showing payments of Municipal taxes, fees and other charges herein prescribed.
- B. Renewal – every application for annual renewal of a license to operate or manage cockpit shall be submitted to the Municipal Mayor not later than December 31 with the following:
 - a. Official receipts showing payments of Municipal Taxes, fees and other charges as herein prescribed;
 - b. In case of cockpit constructed more than ten (10) years, a certification from the Municipal Engineer that said cockpit is free from material and structural or other physical hazards, be secured

Section 62. REGISTRATION OF COCKPITS – All cockpits in the Municipality shall be registered at the office of the local Chief Executive copy furnished the Sangguniang Bayan.

Section 63. COCKFIGHTING OFFICIALS – The following cockfighting officials are required to secure Mayor’s permit;

- A. Promoters, operators, general managers and hosts
- B. Pit manager
- C. Referees (sentenciador)
- D. Bet managers (Kasador)
- E. Bet takers (Kristo)
- F. Gaffers (Mananari)
- G. Cashiers
- H. Matchmaker, and
- I. Veterinarian/cock healers.

Section 64. RULES FOR SPECIAL COCKFIGHTS-

- A. No commercial cockfight shall be allowed unless authorized by the Municipal Government of Camaligan. Application for such special permit shall be filed with the Office of the Mayor at least 5 working days before the event.

Every application shall be signed by the owner/operator or licensee of cockpit where such special cockfights are to be held and countersigned by the promoter or a representative.

Section 65. FEES – The following fees shall be paid to the Municipal Treasurers Office.

A. Application filing fee	Php 100.00
B. For cockpit Licensing fee (annually)	6,000.00
C. Mayor’s Permit	1,000.00

D. Ocular Inspection Fee (for new cockpits and after 3 years of existence)	500.00
E. For registration of cockpit personnel (annually)	
a. Operator, General Manager, Promoter, Host or such other terms applied to person's promoting or hosting a cockpit	Php 500.00
b. Pit manager	300.00
c. Referee (sentenciador)	300.00
d. Gaffer	300.00
e. Cashier	300.00
f. Bet Manager	300.00
g. Matchmaker	300.00
h. Bet taker	300.00
i. Veterinarian / cock healer	300.00

An additional fee of P100.00 pesos will be collected to cockpit personnel for Mayor's Permit fee.

F. Special Permit Fees:	
a. International derby (additional Mayors Permit fee of Php 200.00/game)	Php 7,000.00
b. Special cockfights in cockpit requested by the Province (additional Mayors Permit fee of P200.00/game)	3,000.00
c. Special cockfights – Municipal Level (additional Mayors Permit fee of Php 200.00/game)	2,000.00
G. For promoters of derbies:	
a. 2-cock derby (each activity)	Php 700.00
b. 3-cock derby	2,000.00
c. 4-cock derby	2,500.00
d. 5-cock derby	5,000.00
H. For special derby assessment (sultada fee)	
a. In derbies with winning bet of less than Php 4,000.00	Php 100.00
b. In derbies with winning bet of Php 4,000.00	150.00
I. Resetting or rescheduling of special cockfights for which a special permit has been previously issued	Php 200.00
J. Entrance fee – an entrance fee shall be collected	
a. Regular cockfight – entrance fee – 50% of 30% shall accrue to the Municipality	
b. Regulatory Fee for extra charges to special derby cock entry fee – 20% of gross receipt will accrue to the Municipality	

Section 66. COMPLAINT AND PROTEST – the Local Chief Executive shall take cognizance of complaints and protests related to the operation and management of the cockpits of the conduct of cockfights and in coordination with the PNP and the Sangguniang Bayan. No complaint & protest shall be entertained without payment of complaint fee of Php 500.00.

Section 67. PROHIBITED ACTS -

- A. No gambling of any kind shall be permitted in the premises of the cockpit during cockfights.
- B. No person less than fifteen (15) years of age shall be allowed inside premises of the cockpit during cockfights.
- C. No person shall use any fraudulent means of manipulation in all aspect of cockfighting.

Section 68. PENAL PROVISIONS – Any violation to the provision of this article shall be penalized in accordance of the following:

1st offence – Warning for cancellation of permit and fine of Php 1,000.00;

2nd offence – Imprisonment of not less than one (1) month but not more than six (6) months and cancellation of permit with fine of Php 5,000.00.

Section 69. BOOKS OF ACCOUNT AND RECORDS – All cockpits are required to keep the proper book of accounts and records in connection with their operation. The Municipal Treasurer or its duly authorized representative shall have the power to inspect at all times said book of accounts and records.

Section 70. FINANCIAL STATEMENT OF PROCEEDS FROM COCKFIGHTS FOR CHARITABLE PURPOSES – In cockfight for the support of fund raising campaigns for charitable purpose, the owner, operator or sponsor shall prepare and submit a financial report to the LCR and Sangguniang Bayan.

ARTICLE V. SERVICE FEES AND OTHER CHARGES

Section 71. DEFINITIONS OF TERMS – As used in this article:

- A. Garbage Receptacles – this will refer to garbage drums duly labeled and installed at strategic places along sidestreets, permanently anchored and fastened by locks to prevent pilferage and assure longer use of the garbage drums.
- B. Garbage disposal bags – these are plastics bags fitted to all garbage receptacles which shall be used to contain all garbage and wastes thrown in to the receptacles and which will be allow garbage collection s to remove and collect garbage without lifting the containers. These bags shall be replaced every time the garbage and wastes are removed and collected from the garbage drum.

Section 72. GARBAGE SERVICE CHARGES – there shall be collected an annual garbage service charge/fee from every business establishment, residential building, and apartment building per door in the Municipality of Camaligan, as follows:

A. RATE OF GARBAGE CHARGES FOR BUSINESS ESTABLISHMENTS. – the following business, trades, occupational and other establishments shall pay an annual garbage fee in accordance with the following schedule:

a. INDUSTRIAL AND MANUFACTURING FIRM.

RATE PER ANNUM

- | | |
|--|--------------|
| 1. Big industries such as bottling company, food processing plant | Php 5,000.00 |
| 2. Medium and big scale furniture manufacturers, garments factory
concrete & asphalt mixing plants, fire recapping plants, LPG
recharging plants. | 3,000.00 |
| 3. Small scale industries such as rice, corn, feed mills, manufacturers
of brick tiles, ceramic pipe & other concrete products, bijon,
miswa, noodle manufacturer. | 1,000.00 |

b. COMMERCIAL ESTABLISHMENTS:

- | | |
|---------------------------------|--------------|
| 1. Supermarkets | Php 2,000.00 |
| 2. Fast food chain stores | 1,000.00 |
| 3. restaurant, hotels, & motels | 500.00 |
| 4. Gasoline and service station | 500.00 |
| 5. Lumberyard and hardware | 500.00 |
| 6. Motor vehicle dealers | 500.00 |
| 7. Appliances centers | 500.00 |
| 8. Grocery stores | 500.00 |
| 9. Dry goods stores | 300.00 |

10. Fish, meat & chicken vendors	150.00
11. Vegetables and fruit vendors	150.00
12. Carinderias and eateries	300.00
13. Bakery and bakeshop stores	300.00
14. Shoe store	300.00
15. Barber and beauty shop	300.00
16. Dress and tailoring shop	300.00
17. Flower shops	300.00
18. Music and record shops	300.00
19. Copying machine, wood flowers and photography shops	300.00
20. Pet shops	300.00
21. LPG stores mixed with ordinary sari-sari stores	300.00
22. Auto supplies	300.00
23. Glassware stores	300.00
24. LPG stores only	150.00
c. MEDICAL INSTITUTIONS:	
1. Hospitals	Php 3,000.00
2. Medical clinics with patient confinement	1,000.00
3. Medical & dental clinic, x-ray, ultra sound, CT scan	500.00
4. Drugs stores	300.00
5. Optometrist shops	300.00
d. FINANCIAL INSTITUTIONS:	
1. Banks	Php 500.00
2. Financing & credit loans	300.00
3. Pawnshop and jewelry shops	300.00
4. Insurance and Bonding companies	300.00
e. EDUCATIONAL INSTITUTIONS:	
1. High School and Vocational Schools (Public & Private)	Php 500.00
2. Elementary, Kinder, and Nursery Schools	300.00
3. Physical fitness school	300.00
4. Book store and School supplies	300.00
f. ENERGY, TRANSPORT & COMMUNICATION FIRM:	
1. Electric companies	Php 500.00
2. Telephone and Communication companies	500.00
3. Water service companies	500.00
4. TV and radio stations	300.00
g. ENTERTAINMENT FIRMS:	
1. Cockpit arena	Php 500.00
2. Night clubs, Cabarets & karaoke/videoke	300.00
3. Billiards and pool rooms	300.00
4. Video game shop	300.00
5. Bowling alleys	300.00
6. Swimming resort w/ entrance fee	300.00
h. OFFICES:	
1. Accounting, law, real estate & advertising offices, insurance agencies, and other similar offices	Php 300.00
i. AGRICULTURAL:	
1. Piggery, Poultry and Cattle farm	Php 1,000.00

2. Nursery, orchids & flower shop	300.00
3. Poultry& agricultural farm stores	300.00
j. REPAIR SHOPS:	
1. Motor vehicle repair shop	Php 300.00
2. Battery and electrical shop	300.00
3. Appliance repair shop	300.00
k. WHOLESALERS AND DEALERS:	
1. Chicken dealer w/ chicken dressing houses (500 head & above)	Php 2,000.00
2. Beer and softdrinks w/ wholesaler	500.00
3. Meat dealers	500.00
4. Fruit and vegetables dealer	500.00
5. Dried fish dealers	500.00
l. OTHERS:	
1. Machine shop	Php 500.00
2. Brake & clutch boarding shop	300.00
3. Vulcanizing & junk shop	300.00
4. Gravel & sand	300.00
5. Iron & metal shop	300.00
6. Sash and wood craft	300.00
7. Coffin and casket maker	300.00
8. Memorial parks	300.00
9. Funeral parlor	300.00
10. Parking lots with parking fee	300.00
11. Furniture store	300.00
12. Small sari-sari store (Barangay)	150.00

Where there are two or more kinds of business conducted in the same address by the same owner and/or operator, he shall pay fees of the business with the highest rate plus fifty percent (50%) of the rates prescribed herein for the other business(es).

B. TIME OF PAYMENT AND SURCHARGES FOR LATE PAYMENTS- the fees prescribed under this subsection shall be paid in advance within the first twenty (20) days of January each year. Failure to pay the above fees within the period prescribed shall subject the taxpayer to a surcharge of twenty five percent (25%) of the amount due plus an interest of fourteen percent (14%) per annum until the amount is fully paid.

C. FOR RESIDENTIAL HOUSES, APARTMENT, BUILDING/PER DOOR – The garbage fee imposed under this sub-section shall be collected simultaneously upon payment of the Real Property Tax or the Business Taxes of the declared owner thereof, and/or any other modes of collection that the municipality may devise.

D. ADMINISTRATIVE PROVISION:

1. The certificate of payment of the fees prescribed herein shall be placed in a conspicuous place in all establishments and shall be made available for inspection at all times during office hours by duly authorized representatives of the Municipal Environment & Natural Resources Office (MAENRO) or the General Services Department or Municipal Health Office;
2. The Mayor's permit shall not be issued or renewed unless the garbage fees herein prescribed are paid;
3. Garbage Service Charges for Multiple Businesses – Where two or more kinds of businesses subject to garbage service charges are conducted in the same place or

establishment by the same owner or operator, the charge to be collected shall be that of the business which has the highest rate, plus twenty percent (20%) thereof;

4. Manufactures, producers maintaining or operating principal offices, factories and/or sales offices in the same premises – for purposes of collection of the garbage service charges under Sec.72 herein manufactures or producers maintaining their factory and principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rate prescribed under the same section;
 5. In the case of a newly started business, the applicable garbage service charge shall be computed proportionately to the annual fee.
- E. **PENALTY** – Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (Php1,000.00) but not more than Two Thousand pesos (Php 2,000.00), or by imprisonment of not less than twenty (20) days or not more than two (2) months, or both, at the discretion of the court. If the violation is committed by a corporation, firm, or partnership, the president, manager, managing agent, managing partner, or person in-charge of the business shall be liable thereof.

Section 73. LOCAL REGISTRY FEES AND PERMIT FEES FOR CADAVER DISPOSITION – There shall be collected the following fees for services rendered by the Civil Registry of Municipality of Camaligan;

- A. Civil Registry Records for BIRTH, MARRIAGE AND DEATH
- | | | |
|--|-----|--------|
| a. Registration of BIRTH, MARRIAGE AND DEATH | Php | 25.00 |
| b. Late Registration of BIRTH, MARRIAGE AND DEATH | | |
| beyond | | |
| 1 month – 4 months | Php | 40.00 |
| 5 months – 8 months | | 80.00 |
| 9 months – 11 months | | 100.00 |
| c. Late Registration of BIRTH, MARRIAGE AND DEATH beyond | | |
| 12 months – above | Php | 150.00 |
| d. Certified true copy of (per copy) | | |
| Birth | | 100.00 |
| Marriage | | 100.00 |
| Death | | 75.00 |
| e. Certified machine copy (per copy) | | |
| Birth | Php | 20.00 |
| Marriage | | 20.00 |
| Death | | 20.00 |
- B. Fees for services rendered by the Municipal Registrar
- | | | |
|---|-----|----------|
| a. Legal Separation | Php | 2,000.00 |
| b. Annulment of Marriage | | 2,000.00 |
| c. Court decision or order to correct or change of entries in any certificate of birth | Php | 200.00 |
| d. Voluntary emancipation of minor | | 200.00 |
| e. Repatriation or voluntary renunciation of citizenship | | 200.00 |
| f. Court decision recognizing or acknowledging of natural children or impugning or denying such recognition or acknowledgment | | 200.00 |
| g. Service for out of town Registration | | 200.00 |
| h. Aliases | | 75.00 |
| i. Court decision to order the custody of guardianship or adoption | | 200.00 |
| j. Filing of supplemental birth certificate to furnish additional data | | 100.00 |

k. Endorsement to NSO fee		
1. Advance Submission		100.00
2. Certification not found in Office of Civil Registrar-General		100.00
l. For registration of any legal document for record purposes		150.00
m. For registration of affidavit and an oath of allegiance regarding wives and children of naturalized Filipino citizen or election of citizenship		100.00
n. For registration of foreign decree of adoption		150.00
o. Certification fees of Birth		
1. for students	Php	25.00
2. for employment		40.00
3. for travel abroad		100.00
4. for retirement and claims		75.00
5. for application to take board examination		75.00
6. for establishing citizenship		100.00
p. Marriage Fees		
1. Application for marriage license	Php	100.00
2. Filing fee		50.00
3. Marriage License Fee		50.00
4. Publication Fee		50.00
5. Service Fee		50.00
6. Marriage Solemnization Fee (by Municipal Mayor)		300.00
7. Issuance of marriage certificate		100.00
8. Marriage Under Article 34 of the New Family Code of the Philippines		125.00
q. Certification of Death; for claims and settlement of estate		100.00
r. Permits for cadaver disposition		
1. Burial Permit	Php	30.00
2. Fee for exhumation of cadaver		50.00
3. Removal of cadaver		50.00
4. Entrance of cadaver from another city or municipality		50.00
5. Transfer of cadaver from Municipality of Camaligan to another City or Municipality		50.00
D. Fees and charges for filing of petition for change of name, nickname	Php	3,000.00
E. Correction of entries as mandated under RA 9048 and implementing Rules and Regulation	Php	1,000.00
F. Filing fee to use the surname of the father of the illegitimate children	Php	200.00

EXEMPTIONS. The fees imposed in this section shall not be collected in the following cases.

- A. Issuance of certified copies of document for official used at the request of a competent court of 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 in public school.
- C. Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 74. CEMETERY CHARGES – Cemetery charges shall be imposed at rates hereunder enumerated:

- A. Permit to make major repair on:
 - a. Monuments or markers
 - b. Grave, tombs (tank)
- | | | |
|--|-----|-------|
| | Php | 50.00 |
| | | 75.00 |

B. Permit for every embalmed cadaver registered	50.00
C. Permit for every embalmed cadaver used for scientific study of students from medical and dental schools	500.00
D. For the lease (per year) of each niche on apartment type for a five year period without renewal.	500.00
E. For each permit to transport remains, bones, and ashes from Camaligan to other places and vice versa	500.00
F. Rental (per year) for a standard grave for five years without Renewal	200.00
G. For the lease (per year) of each burial lot consisting of 1x2 square meters or fraction thereof for a period of five (5) years.	Php 1,000.00

Section 75. CLEARANCE, SECRETARY'S CERTIFICATION AND ANNOTATION FEES – There shall be collected the following fees for the issuance of clearances, copies of official documents, health certificates and certification issued by the various offices of the Municipal Government of Camaligan, viz:

A. Clearance Fees. – There shall be collected the following fees for every certificate issued in all offices of the Municipal Government to every person requesting for the issuance of a police, mayor's or court/fiscal clearance and for every certificate issued to every persons in the Municipality of Camaligan ;	
a. For employment, scholarship, study grants or other purposes not hereunder specified, each clearance/certificate	Php 50.00
b. For change of name	200.00
c. For tourist passport and visa application	200.00
d. For Overseas Contract Work passport	100.00
e. For Application for Filipino Citizenship	2,000.00
B. Secretary Fees – Every person requesting for copies of official records and documents in any of the offices of the Municipality of Camaligan shall pay the following:	
a. For every 100 words or fraction thereof, of transcript of proceedings typewritten or computer printout (not including the certificate and any notation)	Php 50.00
b. Where the copy to be furnished is in printed Form; on whole or in part, for each page (double this fee if there are two pages in a sheet)	50.00
c. For each certificate of correctness (with the Seal of Office) written on the copy or attached thereto, per page	50.00
d. For certifying the official act of a Municipal Judge or other certificate with Seal	50.00
e. For certified copies of any paper, records, decree, judgment or entry of which any person is entitled to demand and receive a copy in connection with judicial proceeding, for each 100 words or fraction	Php 50.00
f. Photocopy or any other copy of official or public produced by copying machine, per page, except students, provided they shoulder the reproduction cost, and upon presentation of a valid I.D. or upon request of competent school authorities	30.00
g. For each certification issued	30.00
h. Research fee, per document	50.00
C. Certification Fee, per page	50.00

D. Annotation Fee 30.00

Section 76. MUNICIPAL HEALTH SERVICE FEES AND CHARGES – The following schedule of fee hereby imposed for services rendered by the Municipal Health Office:

	Amount of Fee
A. Medical Fees	
a. Hypodermic, intra-muscular injection (excluding medicines)	Php 20.00
b. Nebulization/Dose (excluding medicines)	30.00
c. Suturing of wound: wound (3 cm. & larger), per number of sutures (excluding medicines)	30.00
d. Ingrown Toenail (excluding home medicines)	250.00
e. General Surgical Dressing	
Small	Php 20.00
Medium	40.00
Large	60.00
B. Dental Services	
a. Extraction per tooth including anesthesia (excluding home meds)	Php 70.00
<p><i>THE FOREGOING SERVICES</i> under Sec 76 (A) and (B)shall be FREE, if offered during implementation of the LGU’s health programs; WITH PAY if availed for personal requirements and/or in compliance with the requirements in securing Health Permits/Clearances.</p>	
E. Environmental Health Service Fees	
a. Service Fee for health examination of workers every six months (including Health Certificate)	Php 50.00
b. Transport of Food/Foods Products (Transfer permit Fee) to consider: vehicles, containers and equipments for meat, poultry, fruits, vegetable, milk dairy products, fish, shell fish, bakery and cakes shop products, cooked food, ice and eggs, crustaceans.	
1. Tricycle	Php 20.00
2. 4 wheeled vehicles	50.00
3. 6 wheeled vehicles	75.00
4. 10 wheeler	100.00
c. Sanitary fee for ambulant vendor, street food trade	Php 100.00
d. Filing fees for sanitary complaint	100.00
e. Transfer of cadaver out side municipality	100.00
f. Permit fee to disinter remains	Php 150.00
F. Certification Fees:	
a. As to status of Immunization requirements for late registrant and school entrants	Php 40.00
b. Medico-legal certificate (excluding exam)	50.00
E. Annual registration Fees:	
a. Embalmer	Php 200.00
b. Undertaker	100.00
c. Practicing Medical, Para-Medical and other Allied Practitioners in the Municipality	
1. Physicians	Php 100.00
2. Physical Therapist	50.00
3. Dentist	100.00
4. Optometrist	50.00

5. Pharmacist	50.00
6. Midwives	50.00
7. Radiologist	50.00
8. Teeth Maker (false teeth)	50.00
9. Trained Hilots	50.00

F. Birthing Fee Php 1,000.00

G. Health Certificate Fee – every person required by existing laws and regulations to secure Health Certificate from the Municipal Health Office including those secured for employment and driver’s license purposes shall be charged the corresponding fee of Php 50.00;

Section 77. SANITARY INSPECTION FEES – There is hereby imposed fee for the following services rendered by the Municipal Health Office as follows: -

A. Sanitary Inspection Fee. – Every owner or operator of business, industrial, commercial, or agricultural establishment, accessoria, building or house for rent, shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public, upon payment to the Office of the Municipal Treasurer of an annual fee, in accordance with the following schedules:

a. Aircraft and water companies	Php 500.00
b. Financial institutions, such as banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities foreign exchange dealers:	
Main Office	Php 300.00
Every branch thereof	200.00
c. Gasoline service/filling stations	500.00
d. Private Hospitals	800.00
e. Medical and dental clinics and animal hospitals	300.00
f. Dwellings and other spaces for lease or rent:	
1. Hotels, motels, apartels, pension house and drive inns:	
With more than 150 rooms	Php 800.00
With 100 to 149 rooms	600.00
With 50 to 99 rooms	400.00
With 25 to 49 rooms	200.00
With less than 25 rooms	150.00
2. Apartments/per door	Php 120.00
3. ‘Accessorias’ or house for rent	120.00
4. Dormitories, lodging or boarding houses, with accommodation for:	
More than 40 boarders or lodgers	Php 500.00
15 to 39 boarders or lodgers	300.00
Less than 15 boarders or lodgers	200.00
g. Institutions of learning	600.00
h. Media facilities	200.00
i. Telegraph, teletype, cable and wireless communication companies	200.00
j. Telephone/electric and power companies:	
Main Office	400.00
k. Administration offices, display offices, and/or offices of professionals	100.00
l. Peddler	20.00
m. Lending investors	200.00

- n. All other businesses, industrial, commercial, agricultural establishments not specifically mentioned above:

With an area of more than 1,000 sqm	Php	800.00
500 or more but less than 1,000 sqm		600.00
200 or more but less than 500 sqm		400.00
100 or more but less than 200 sqm		300.00
50 or more but less than 100 sqm		200.00
25 or more but less than 50 sqm		100.00
less than 25 sqm		60.00

In case an individual, a partnership or a corporation conducts or operates two or more businesses in one place or establishment, the sanitary inspection fee shall be imposed on the business with the highest rate.

- B. **Time of Payment.** – The sanitary inspection fees herein prescribed shall be paid at the Office of the Municipal Treasurer, before any business or occupation may be lawfully begun or pursued, and upon renewal of the permit every year thereafter, within the first twenty (20) days of January.
- C. **Annual Inspection of Premises for Rent** – Except as otherwise provided, the Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all houses, accessories or buildings for rent or as soon as circumstances require and all business establishments (commercial, industrial, agricultural) in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the Municipal Health Officer or his duly authorized representative after such inspection was conducted and found to be sanitary.
- D. **Contents of Sanitary Permit** – Every permit issued shall show the name of the applicant, his nationality, civil status, address, nature of organization (whether sole proprietorship, partnership or corporation), location of the building and such other data as may be necessary. The permit shall be granted for a period of not more than one year and shall expire on the 31st day of December following the date of issuance thereof, unless revoked or surrendered earlier.
- E. **When Business is Deemed Finally Closed.** – Every permit shall cease to be in force upon revocation or surrender thereof, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed, only upon payment of all taxes, fees and charges due thereon.

OTHER PROVISIONS governing the implementation of Sections 81 and 82 of this code:-

- A. **Time and Manner of Payment:** The fees herein shall be paid only at the Office of the Municipal Treasurer upon application or after the extension of service. In no case shall deposits be required in emergency cases requiring immediate attention.
- B. **Exemptions:** Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose income does not exceed Php 50,000.00 per year or the poverty line established by NEDA, whichever is higher.

- C. **Administrative Provisions:**

Medical, paramedical and other allied practitioners shall register in the Local Government of Camaligan, Camarines Sur before they can practice their

profession to ensure public safety and public health. Registration shall be every January of each year;

The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and building accessories and houses for rent in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation;

The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Section 78. FEES FOR LOCATIONAL CLEARANCE, FOR (A) BUILDING CONSTRUCTION, (B) FOR ESTABLISHMENT OF BUSINESS, ZONING

CLASSIFICATION CERTIFICATION AND FEES AND CHARGES FOR THE PROCESSING OF SUBDIVISION PLANS FOR RESIDENTIAL, COMMERCIAL OR INDUSTRIAL AND OTHER DEVELOPMENT PURPOSES AND CERTIFICATION FEES FOR OTHER TRANSACTIONS – There is hereby levied and assessed a fee for all clearances and certifications issued by the Zoning officer in accordance with the Administrative order No. 02s -2004 dated May 17,2004 the prescribing fees for locational clearance for business, as follows

AMOUNT OF FEES

I. ZONING AND LOCATIONAL CLEARANCE FEES:

A. For construction of building and other structures

1. Single residential structure attached or detached
 - a. 100,000 and below Php 200.00
 - b. over 100,00 – to 200,000 400.00
 - c. over 200,000 Php 500.00 + 1/10 of 1%
in excess of Php 200,000

2. Apartments / Townhouses
 - a. 500,000 and below Php 1,000.00
 - b. over 500,000 to 2million 1,500.00
 - c. over 2 million Php 2,500.00 + 1/10 of 1% of the
excess in Php 2M regardless of the
number of doors

3. Dormitories
 - a. 2 million and below Php 2,500.00
 - b. over 2 million Php 2,600.00 + 1/10 of 1% of cost
in excess of Php 2M regardless of
the number of doors

4. Institutional – Project cost of which is:
 - a. 2M and below Php 2,000.00
 - b. over 2 million Php 2,000.00 + 1/10 of 1% of cost in
excess of Php 2 million

5. Commercial, Industrial & Agro-Industrial - Project cost of which is:
 - a. 100,000 and below Php 1,000.00
 - b. over 100,00- to 500,000 1,500.00
 - c. over 500,000 – 1M 3,000.00
 - d. over 1M –2M Php 5,000.00 + 1/10 of 1% of cost in
excess of Php 2 million

6. Special Uses / Special Project - (Gasoline station, cell sites, slaughter house, treatment plant, etc.), project cost of which is:

- a. 2M and below Php 5,000.00
 - b. over 2 million Php 9,000.00 + 1/10 of 1% of cost in excess of Php 2 million
7. Alteration / Expansion (affected areas / cost only) same as original application

B. For establishment and business without building constructions

New application-	Php 100.00
Renewal -	50.00

II. SUBDIVISION AND CONDOMINIUM PROJECTS

(Under P.D. 957 and P.D. 220) and other Development Purposes

A. Approval of subdivision plan (including townhouses)

1. Preliminary Approval and Locational Clearance (PALC)
Preliminary Subdivision development Plan (PSDP) Php 250.00/ha or a fraction thereof
 - Inspection Fee (per hectare regardless of density) Php 1,000.00
2. Final approval % Development Permit
(Per ha. regardless of density) Php 2,000.00
 - Additional Fee on Floor area of houses and building sold with lot (per sqm) Php 2.00
 - Inspection Fee (per hectare regardless of density) 1,000.00
 - (Not applicable for projects already inspected for PALC application)
3. Alteration of Plan (affected areas only) same with Final Approval of Development Permit
4. Certificate of registration Processing fee Php 2,000.00
5. License to sell (per saleable lot) Php 150.00
 - Additional fee on (per sqm) floor area of houses & building sold with lot Php 10.00
 - Inspection Fee Php 1,000.00
6. Certificate of Completion
 - Certificate Fee Php 150.00
 - Processing fee(per ha. regardless of density) 2,000.00
7. Extension of Time to Develop Php 350.00
 - Inspection fee (affected/unfinished areas only) 1,000.00
 - (per ha. regardless of density)

**B. Approval of Condominium Project
Final Approval & Development Permit**

1. Processing Fee
 - a. Land Area (per sqm) Php 5.00
 - b. Numbers of floors (per floor) 200.00
 - c. Building Areas (per sqm) 4.00
 - Inspection Fee (per sqm of ground floor area (GFA)) Php 12.00
2. Alteration of plan (affected areas only) Same as Final Approval & Development Permit
3. Conversion (affected areas only) Same as Final Approval & Development Permit
4. Certificate of Registration

- Processing Fee	Php	2,000.00
5. License to sell		
a. Residential (saleable areas) (per sqm)	Php	12.00
b. Commercial Office (saleable areas) (per sqm)		26.00
6. Extension of Time to Develop	Php	350.00
- Inspection fee (affected/unfinished areas only) (per sqm of GFA)	Php	2.00
7. Certificate of Completion		
- Certificate Fee	Php	150.00
- Processing Fee (per sqm of GFA)	Php	12.00
C. Project under BP 220		
I. Subdivision		
1. Preliminary Approval & Locational Clearance		
a. Socialized Housing (per ha.)	Php	75.00
b. Economic Housing (per ha.)		150.00
- Inspection Fee		
a. Socialized Housing (per ha.)	Php	200.00
b. Economic Housing (per ha.)		500.00
2. Final Approval & Development Permit		
- Processing Fee		
a. Socialized Housing (per ha.)	Php	500.00
b. Economic Housing (per ha.)		1,000.00
- Inspection Fee		
a. Socialized Housing (per ha.)	Php	200.00
b. Economic Housing (per ha.)		500.00
(Project already inspected for PALC Application may not be charged inspection fee)		
3. Alteration of Plan (affected areas only)		Same as final approval & Development Permit
4. Building permit (floor area of housing unit) (per sqm)	Php	5.00
5. Certificate of Registration		
- Application Fee.		
a. Socialized Housing	Php	350.00
b. Economic Housing		500.00
6. License to sell (Per Saleable Lot)		
a. Socialized Housing (per lot)	Php	20.00
b. Economic Housing (per lot)		50.00
(Additional fee on floor area of houses/building sold with lot) (per sqm)	Php	2.00
- Inspection Fee		
a. Socialized Housing (per ha.)	Php	200.00
b. Economic Housing (per ha.)		500.00
7. Extension of Time to Develop		
- Filling Fee		
a. Socialized Housing	Php	350.00
b. Economic Housing		350.00
- Inspection Fee (affected/unfinished areas only)		
a. Socialized Housing (per ha.)	Php	200.00
b. Economic Housing (per ha.)		500.00

8. Certificate Completion		
- Certificate Fee		
a. Socialized Housing	Php	150.00
b. Economic Housing		150.00
- Processing Fee		
a. Socializing Housing (per ha.)	Php	200.00
b. Economic Housing (per ha.)		500.00
9. Occupancy Permit (per sqm)	Php	2.00
- Inspection Fee (saleable floor area of the housing unit)		
a. Economic Housing (per sqm)	Php	5.00
II Condominium		
1. Preliminary Approval & Locational Clearance	Php	500.00
2. Final Approval & Development Permit		
a. Total Land Area (per sqm)	Php	5.00
b. Number of Floor (per floor)		100.00
c. Building Area (per sqm of GFA)		2.00
- Inspection Fee (per sqm of GFA)	Php	2.00
3. Alteration of plan (Affected areas only)	Same as final approval & Development Permit	
4. Certificate of Registration	Php	500.00
5. License to sell (per sqm)		5.00
6. Extension of time to develop		
- Inspection Fee (FA x P2 x % of remaining devt. Cost) (per sqm of saleable area)	Php	2.00
7. Certificate of Completion		
- Certificate Fee	Php	150.00
- Processing Fee (per sqm of GFA)		3.00
D. Approval of Industrial/Commercial Subdivision		
1. Preliminary Approval & Locational Clearance (per ha.)	Php	300.00
- Inspection Fee (per ha. regardless of location)		1,000.00
2. Final Approval & Development Permit (per ha. regardless of location)	Php	5,000.00
- Inspection Fee (per ha. regardless of location)		1,000.00
(Projects already inspected for PALC application may not be charged w/ Inspection fee)		
3. Alteration of plan (Affected areas only)	Same as final Approval & Development permit	
4. Certificate of Registration (per sqm)	Php	2.00
5. License to sell (per sqm)	Php	2.00
- Inspection Fee (per sqm regardless of location)		1,000.00
6. Extension of time to develop	Php	350.00
- Inspection Fee (Affected /unfinished areas only) (per ha.)		1,000.00
7. Certificate of Completion		
a. Industrial (per ha. regardless of location)	Php	350.00
b. Commercial (per ha. regardless of location)		500.00
E. Approval of Farm lot Subdivision		
1. Preliminary Approval and Locational Clearance (per ha.)	Php	200.00
- Inspection Fee (per ha.)		500.00

2. Final Approval and Development Permit (per ha.)	Php 1, 000.00
- Inspection Fee (per ha.)	500.00
(Projects already inspected for PALC Application may not be charged inspection Fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit
4. Certification of Registration	Php 2, 000.00
5. License to Sell (per lot)	Php 500.00
- Inspection Fee (per lot)	1, 000.00
6. Extension of Time to Develop	Php 350.00
- Inspection Fee (affected/ unfinished areas only) (per ha.)	1, 000.00
7. Certificate of Completion	
- Certification Fee	Php 150.00
- Processing Fee (per ha.)	1, 000.00

F. Approval of Memorial Park/Cemetery Project/Columbarium

1. Preliminary Approval & Locational Clearance	
a. Memorial Projects (per ha.)	Php 500.00
b. Cemeteries (per ha.)	200.00
c. Columbarium (per ha.)	2,500.00
- Inspection Fee	
a. Memorial Projects (per ha.)	Php 1,000.00
b. Cemeteries (per ha.)	500.00
c. Columbarium (per sqm of GFA)	12.00
2. Final Approval Development Permit	
a. Memorial Projects (per sqm)	Php 2.00
b. Cemeteries (per sqm)	1.00
c. Columbarium (per floor)	200.00
- Inspection Fee	
a. Memorial Projects (per ha.)	Php 1,000.00
b. Cemeteries (per ha.)	500.00
c. Columbarium (per sqm of GFA)	12.00

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

3. Alteration of plan (Affected areas only)	Same as final approval & Development permit
4. Certificate of Registration	Php 2,000.00
5. License to sell (per sqm)	2.00
- Inspection Fee (per sqm regardless of location)	1,000.00
6. Extension of time to develop	Php 350.00
- Inspection Fee (Affected /unfinished areas only) (per ha.)	1,000.00
7. Certificate of Completion	
- Certificate Fee	Php 550.00
- Processing Fee	
a. Memorial Projects (per ha.)	Php 1,000.00
b. Cemeteries (per ha.)	500.00
c. Columbarium (per sqm of GFA)	4.00

G. Other Transactions/Certifications

1. Application/Request for:	
a. Advertisement Approval	Php 500.00

b.	Cancellation/reduction of Performance Bond		2,000.00
c.	Lifting of Suspended License to sell		2,000.00
d.	Exemption from Cease and Desist order		150.00
e.	Clearance of Mortgage		1,000.00
f.	Lifting of Cease and Desist order		2,000.00
g.	Change of Name/ownership		1,000.00
h.	Voluntary Cancellation of CR/LS		1,000.00
i.	Revalidation/renewal of Permit (Condominium)		50% of assessed current processing fees including inspection fee
2.	Other Certification:		
a.	Zoning Certifications (per ha.)	Php	500.00.
b.	Certification of town Plan/Zoning Ordinance Approval		150.00
c.	Certification of New Rights/sales		150.00
d.	Certificate of registration (form)		150.00
e.	License to Sell (form)		150.00
f.	Certificate of Credible Withholding Tax (Maximum of 5 lots per certificate)		150.00
g.	Others, to Include:		
i.	Availability to records / public request	Php	200.00
ii.	Certificate of no records on file		200.00
iii.	Certification of with or without CR/LS		200.00
iv.	Certified Xerox copy of documents (report size)		
	- Document of 5 pages or less	Php	30.00
	- Every additional page		3.00
v.	Photocopy of documents	Php	2.00
H.	Registration of Dealers/brokers/Salesmen		
a.	Dealers/Brokers	Php	500.00
b.	Salesmen/Agent		200.00
I.	Homeowners Associations		
1.	Registration of HOA Examination/Registration		
	- Article of Incorporation	Php	550.00
	- By-Laws		550.00
	- Books		200.00
2.	Amendments		
	- Article of Incorporation	Php	500.00
	- By-Laws		500.00
3.	Dissolution of Homeowners Association	Php	500.00
4.	Certification of the new Set of Officers	Php	350.00
5.	Other Certifications	Php	150.00
	- Inspection Fee (CMP Projects) (per ha.)	Php	500.00
J.	Research/Service Fee (50% discount for students)		
1.	Photocopy (map Subd/condo,plans; Presentation size)	Php	100.00
2.	Hard Copy From Diskettes (license to sell data)		
	- 1 st 5 pages	Php	30.00
	- Per page in excess of 5		5.00
3.	Electronic file (License to sell available data) (per diskette)	Php	500.00

- Additional fee for rush job 50.00
- 4. Electronic file (land Use Maps available) Php 10,000.00
- 5. Certified True Copy-Map (land use plan) Php 100.00

K. Site Zoning Classification Certification Fee for Transaction other than building construction.

CLASSIFICATION	RATE
Residential	Php 100.00
Commercial	200.00
Agricultural	100.00
Industrial (light & Agro)	100.00
Institutional	200.00
Cemeteries & Memorial Parks	100.00
Parks, Plazas & Open Space	100.00
Transportation Facilities	100.00

Section 79. PENALTIES/FINES AND GUIDELINES FOR ITS IMPOSITION

I. SCHEDULE OF FINE

A. For violation of Town Plan Zone (TPZ) and Urban Land Reform Zone (ULRZ)/Areas for Priority Development (APD) laws, rules and regulations.

1. Failure to secure Locational Clearance prior to the start of the project.

CONFORMITY WITH LAND USE
(Per approved Comprehensive Land Use Plan)

<u>Project Type</u>	<u>Conforming</u>	<u>Non-Conforming</u>
Industrial	Php 2,500.00	Php 4,000.00
Agro Industrial	2,000.00	4,000.00
Agricultural	1,500.00	3,000.00
Commercial	1,500.00	3,000.00
Institutional	1,200.00	2,400.00
Residential	1,000.00	2,000.00
Special Projects	3,500.00	

2. Violation of the terms and conditions of clearance and all other non-compliance with the requirements for locational clearance.

B. For violation of ULRZ/APD laws, rules and Conditions

1. Selling without sales clearance Php 500.00
2. Mortgaging without mortgage clearance 250.00
3. Failure to register existing rights 250.00

C. For violation of real estate laws, rules & regulations

1. Failure to secure development permit Php 3,000.00
2. Unauthorized alteration of approved development plan 3,000.00
3. Non-compliance with approved development plan 3,000.00
4. Incomplete development 3,000.00
5. Non-development 3,000.00
6. Failure to register project 3,000.00
7. Selling without development project (DP) 3,000.00
8. Selling without Certificate of Registration (CR) 3,000.00
9. Violation of terms/conditions of development permit/license to sell 3,000.00
10. Selling without license (per unit/lot) 3,000.00
11. Failure to secure Advertisement approval 3,000.00
12. Failure to secure mortgage (per unit/lot) 3,000.00
13. Failure to redeem mortgage (per unit/lot) 3,000.00

14. Non-delivery of title	3,000.00
15. Failure by the owner/developer to annotate mortgage affidavit of undertaking.	3,000.00
16. Failure to change/amend name of project	3,000.00
17. Unauthorized change or amendment in the name of project	3,000.00
18. Failure to annotate contract to sell in the title	3,000.00
19. Imposition of reality taxes and other charges on vendee contrary to P.D. 957	3,000.00
20. Failure to register or secure title covering open spaces/common areas	3,000.00
21. Failure to submit sales status report	3,000.00
22. Failure of the developer, broker, salesmen to r4egister or renew Registration (per year)	500.00
23. Failure of the developer to initiate the organization of Homeowners Association (HOA)	3,000.00
24. Violation of other provision of P.D. 957 & other related laws, including their implementing rules and guidelines.	3,000.00

D. For violation of Homeowners Association (HOA) laws, rules & regulations.

1. Non-registration (Sec. 30 PD 957)	Php 1,000.00
2. Failure to register amendment(s) to article of incorporation and By-laws	1,000.00
3. Non-submission of annual reportorial requirements:	
a. Corporate financial report	1,000.00
b. Updated list of members/information sheet	1,000.00
c. Set of officers	1,000.00
d. Board resolution/minutes of the meeting	1,000.00
4. Failure to hold regular election in accordance with by-laws	1,000.00
5. Commission or omission of an act amounting to surrender of corporate rights, privileges or franchise	1,000.00
6. Fraud or misrepresentation in the procurement of registration	1,000.00
7. Continuous in operation or inactivity for a period of at least 5 years.	1,000.00
8. Misuse of right, privilege or franchise conferred upon it, by laws or exercise of right, privilege of fraud contrary to law	1,000.00
9. Serious misrepresentation of the association legal capacity	1,000.00

II. GUIDELINES IN THE IMPOSITION OF ADMINISTRATIVE FINES

A. Grounds of Imposition

Where the existence for the following acts and omissions are duly established, the fine fixed on the schedule of administrative fines corresponding to such act or omission shall imposed:

1. Failure without just cause to secure any of the clearances, permits licenses or approval that are required by law or regulations to secured from HLURB or the LCE concerned.
2. Failure to comply with the conditions set forth in the clearances, permits, licenses or approval issued by the Municipal Mayor and/or the HLURB.
3. Failure to complete development, non-provision of the required facilities, non-compliance with the approved development plan or altering without approval in case of subdivision, condominiums and townhouses.
4. Selling of lots in a subdivision, farm lots and memorial parks, condominium units and townhouses without license to sell or advertising without approval and selling, mortgaging. Leasing or otherwise encumbering lands/properties within

Urban Land Reform Zones (ULRZ) or Areas for Priority Development Plan (APD) without approval/ clearance from proper authorities.

5. Misrepresentation of facts and circumstances relative to the project at the time of application or monitoring.
6. Failure to obey or comply with the order issued by the HLURB/LGU representative after monitoring the existence of any violation.
7. Failure with out just cause to register the homeowners association; submit its articles or incorporation, constitution and by-laws or any amendment/s thereto, annual reportorial requirements, and hold regular election/s as well as special or general assembly meetings that are required under the by-laws of the association, the law or regulation of the House and Land Use Regulatory Board (HLURB)
8. Commission or omission of an act amounting to surrender of the association's corporate rights privileges or franchise, fraud or misrepresentation in the procurement of registration of the association's extent of legal capacity.
9. Commission of act or acts amounting to fraud or misrepresentation, which may prove detrimental to public interest or that of the members of the association.
10. Exercise of misuse of a right, privilege, or franchise conferred upon the association law or in contravention of the same; continuous inoperation or inactivity for a period of five (5) years; and, failure to submit required reports in appropriate forms as prescribed by the HLURB/LGU within the prescribed period.

B. Circumstances Justifying Exemption from Fine

1. Where the proponent secured Zoning/location clearance and or other permits from the local zoning administrator or building official, provided that:
 - a. Such permit was secured prior to the establishment of the project;
 - b. Proponent subsequently voluntarily applies for proper clearance from the HLURB;
 - c. In case there are existing complains, proper remedial measures shall be instituted.
2. Where project is undertaken by other governmental agencies and/or corporations;
3. Where property is located within an APD/ULRZ but not occupied by qualified tenants, and is sold/mortgaged or encumbered under any of the following circumstances:
 - a. When the sale/mortgage is between members of the same family or relative (up to third degree).
 - b. When the same arose out partition among co-heirs and co-owners;
 - c. When the area of the property is less than one hundred (100) square meter;
 - d. When the sale/mortgage or other circumstance was due to an immediate medical emergency which require medical expenses or to a need to defray funeral expenses of the immediate members of the families and extra ordinary expenses in case of fire, flood & other natural calamities.
4. Where non-completion of the development of a portion of a subdivision is beyond the control of the developer such as: deterioration of peace and order, occurrence of force majeure, or the area has been established to be illegally occupied; shortage or extra ordinary devaluation of currency;
5. Lack of foreknowledge in the establishment of any land use/development project and or ignorance of the laws and regulation on locational clearance/subdivision regulation provided that both of the following circumstances are also present:

- a. Either project located in a remote area, or responsible officials failed to disseminate information concerning pertinent requirements; or require the same.
 - b. Existence of any circumstance/s may warrant exemption from fine.
6. Where the association, or the board of directors, or authorized officers, has secured the association's registration certificate, filed its articles of incorporations, constitutions and By-laws or any amendments thereto, submitted the same to concerned offices.

Section 80. BUILDING PERMIT AND OTHER INSPECTION FEES –
 Applicability clause: the assessment, collection and allocation of building permit fees, signboard, Permit fees, plumbing, inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection and such other levies as may be prescribed by the Engineer's office in the exercise of the regulatory power over public and private building and structures shall be governed by the *National Building Code (PD 1097) & its revised & updated implementing rules and regulation hereunder quoted (item 6.2 page 5 to item 6.14 page 23 as follows:-*

6.2 Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II 6.1. on Fixed Cost of Construction Per Sq.M.

LOCATION	GROUP
All Cities & Municipalities	F J
A,B,C,D,G,H,I, Php 10,000.00	Php 8,000.00 Php 6,000.00

6.3 Construction/additional/renovation/alteration of buildings/structures under group/s and sub-Divisions shall be assessed as follows:

6.3.1 Division A-1 (Residential dwellings-attached or detached)

AREA IN SQ.M.	FEE PER SQ.M.
6.3.1.1 Original Complete construction up to twenty (20) sqm	Php 2.00
6.3.1.2 Additional/renovation/alteration up to twenty (20) sqm regardless of floor area of original construction	2.40
6.3.1.3 Above 20 sq.m. to 50 sq.m.	3.40
6.3.1.4 Above 50 sq.m. to 100 sq.m.	4.80
6.3.1.5 Above 100 sq.m. to 150 sq.m.	6.00
6.3.1.6 Above 150 sq.m.	7.20

Sample Computation for Building Fee for a seventy five (75) sq.m. floor area:

Floor area = 75 sq.m.
 Therefore area bracket is 6.3.1.4
 Fee = Php 4.80/sq.m.
 Building Fee = 75 x 4.80 = Php 360.00

6.3.2. Division A-2

AREA IN Sq.M.	FEE PER Sq.M.
6.3.2.1 Original complete construction up to twenty (20) sq.m.	Php 3.00
6.3.2.2 Additional/renovation/alteration up to twenty (20) sq.m. Regardless of floor area of original construction	3.40
6.3.2.3 Above 20 sq.m. to 50 sq.m.	5.20
6.3.2.4 Above 50 sq.m. to 10 sq.m.	8.00
6.3.2.5 Above 150 sq.m.	8.40

6.3.3. Division B-1/C1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/I-1 and J-1 (are mostly accessories)

AREA IN Sq. M.	FEE PER Sq.M.
6.3.3.1 Up to 500	Php 23.00
6.3.3.2. Above 500 to 600	22.00
6.3.3.3 Above 600 to 700	20.50
6.3.3.4 Above 700 to 800	19.50
6.3.3.5 Above 800 to 900	18.00
6.3.3.6 Above 900 to 1,000	17.00
6.3.3.7 Above 1,000 to 1,500	16.00
6.3.3.8 Above 1,500 to 2,000	15.00
6.3.3.9 Above 2,000 to 3,000	14.00
6.3.3.10 Above 3,000	12.00

Note: Computation of the building fee for item 6.3.3 is cumulative. The total area is split up into sub-area corresponding to the bracket indicated in the table above. Each sub-area and the fee corresponding to its area bracket is multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for building having a floor area of 3,200 sqm

First 500 sq.m @ 23.00	Php 11,500.00
Next 100 sq.m. @ 22.00	2,200.00
Next 100 sq.m. @ 20.50	2,050.00
Next 100 sq.m. @ 19.50	1,950.00
Next 100 sq.m. @ 18.00	1,800.00
Next 100 sq.m. @ 17.00	1,700.00
Next 100 sq.m. @ 16.00	8,000.00
Next 500 sq.m. @ 15.00	7,500.00
Next 1000 sq.m. @ 14.00	14,000.00
Last 200 sq.m. @ 12.00	2,400.00
Total building fee	Php 53,100.00

6.3.4. Division C-2/D-1,2,3

AREA IN SQ. METER	FEE PER SQ. METER
6.3.4.1. Up to 500	Php 12.00
6.3.4.2. Above 500 to 600	11.00
6.3.4.3 Above 600 to 700	10.20
6.3.4.4 Above 700 to 800	9.60
6.3.4.5 Above 800 to 900	9.00
6.3.4.6 Above 900 to 1,000	8.40
6.3.4.7 Above 1,000 to 1,500	7.20
6.3.4.8 Above 1,500 to 2,000	6.60
6.3.4.9 Above 2,000 to 3,000	6.00
6.3.4.10 Above 3,000	5.00

Note: Computation of the building area fee in item 6.3.4 follows the example of Section 6.3.3. of this Rule.

6.3.5. Division J-2 structures shall be assessed fifty percent (50%) of the rate of the principal building of which they are accessories (Section 6.3.1 to 6.3.4)

6.4 Electrical Fees:

6.4.1. Lighting and power system:

6.4.1.1 Each switch, lighting and/or convenience outlets	Php 1.50
6.4.1.2 Each remote control master switch	24.00
6.4.1.3 Each special purpose and outlet of 20 amperes capacity or more	3.00

6.4.1.4 Each time switch		3.00
6.4.2. Appliances for commercial/Industrial use;		
6.4.2.1 Each range or heater: up to 1 KW	Php	3.00
6.4.2.2 Every KW or fraction thereof in excess of 1 KW		1.50
6.4.2.3 Each refrigerator or freezer		5.00
6.4.2.4 Each washing machine or dryer		5.00
6.4.2.5 Each commercially used hair curling apparatus/hair dryer		5.00
6.4.2.6 Each fixed type electric fan		3.00
6.4.2.7 Each electric typewriter, cash register or adding machine		3.00
6.4.3. Electrical equipment or apparatus for commercial/industrial use:		
6.4.3.1 Each electric bell, annunciator system	Php	5.00
6.4.3.2 Each arc (light) lamp		5.00
6.4.3.3 Each flasher, beacon light		5.00
6.4.3.4 Each X-ray equipment		30.00
6.4.3.5 Each fire alarm unit		3.00
6.4.3.6 Each battery charging rectifier		15.00
6.4.3.7 Each electric welder		
6.4.3.7.1 Up to 1KVA/KW	Php	5.00
6.4.3.7.2 Every KVA/KW or fraction thereof in excess of 1KVA/KW		3.00
6.4.3.8 Each neon sign transformer		3.00
6.4.3.9 each neon sign unit		3.00
6.4.4 Motion Picture Projector for Commercial use:		
6.4.4.1 16 mm, per unit	Php	80.00
6.4.4.2 35 mm, per unit		100.00
6.4.4.3 70 mm and above, per unit		180.00
6.4.5 TV Cameras for commercial/industrial use:		
6.4.5.1 per unit	Php	50.00
6.4.6 Motors and controlling apparatus, per unit:		
6.4.6.1 Up to .2 KW	Php	5.00
6.4.6.2 Above .2 KW up to 1 KW		10.00
6.4.6.3 Above 1 KW up to 5 KW		20.00
6.4.6.4 Above 5 KW up to 10 KW		30.00
6.4.6.5 Above 10 KW up to 20 KW		40.00
6.4.6.6 Every KW or fraction thereof above 20 KW		2.00
6.4.7 Generators/UPS Capacity (AC or DC) , per unit:		
6.4.7.1 Up to 1 KW or less	Php	40.00
6.4.7.2 Above 1 KW up to 5 KW		150.00
6.4.7.3 Above 5 KW up to 10 KW		800.00
6.4.7.4 Above 10 KW up to 20 KW		2,300.00
6.4.7.5 Every KW or fraction thereof in excess of 20 KW		3,365.00
Plus Php 2.00 for every KW in excess of 1,000KW		
6.4.8 Transformer and Sub-Station Equipment		
6.4.8.1 Each transformer up to 1 KVA	Php	3.00
6.4.8.2 For every KVA or a transaction thereof in excess of 1 KVA, up to 2,000 (base on nameplate)		2.00
6.4.8.3. Each transformer above 2,000 KVA		3,000.00
6.4.8.4 Each safety switch or circuit breaker up to 50 Amperes and not exceeding 600 volts		3.00

- 6.4.8.5 Each safety switch, air circuit breaker, oil circuit breaker or vacuum circuit breaker, other than motor controlling apparatus, above 50 amperes up to 100 amperes and not exceeding 600 volts 5.00
- 6.4.8.6 For every 50 amperes or fraction thereof in excess of 100 amperes 2.00
- 6.4.8.7 For every 10,000 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker or vacuum circuit breaker operating above 600 volts 5.00
- 6.4.8.8 Other electrical apparatus or appliances not otherwise provided for in this section, every KW or fraction thereof 5.00

6.4.9 Temporary Service Power Connection:

- 6.4.9.1 Temporary Service Power Connection permit shall be issued for testing purposes only in commercial and/or industrial establishments for sixty (60) days, per KW requested. 2.00
- 6.4.9.2 Each temporary lighting or convenience outlet for celebration, ferias or construction purposes 1.50
- 6.4.9.3 Regular fees shall be charged and collected in accordance with the fees prescribed in this section.
- 6.4.9.4 If no approval is issued within sixty (60) days, a new electrical permit shall be secured and all corresponding fees shall be paid.

6.4.10 Pole/Attachment Location Plan Permit

- 6.4.10.1 Approved pole Location Plan Permit, per pole Php 30.00
- 6.4.10.2 Approved attachment Location Plan Permit Per attachment 30.00

6.4.11 Miscellaneous Fees: Electric Meter for union separation alteration, reconnection or relocation and Electrical Permit for cancellation:

Use or Character of Occupancy	<u>Electric Meter</u>		<u>Electric Permit</u>	
Residential	Php	15.00	Php	15.00
Commercial/Industrial		60.00		36.00
Institutional		30.00		12.00

6.4.12 Whenever the connected load exceeds 200 KVA, the following procedure using KVA shall be applied:

6.4.12.1 Aggregate Connected Load

<u>Total Connected Load*</u>	<u>Fee</u>
Over 200 KVA	Php 6,325.00 + 15.00/KVA in excess of 200 KVA
Over 1000 KVA	Php 16,825.00 + 10.00/KVA in excess of 1000 KVA

* Total Aggregate connected Load as shown in the load schedule. The KVA capacity of the service entrance conductors shall be used when it exceeds five percent (5%) of the aggregate connected load.

6.4.12.2 Aggregate Transformer Capacity**

INSTALLED CAPACITY	FEE
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6.4.12.2.1 5 KVA or less	Php 40.00
6.4.12.2.2 Over 5 KVA to 50 KVA	Php 40.00 + 5.00/KVA in excess of 5 KVA
6.4.12.2.3 Over 50 KVA to 300 KVA	Php 625.00 + 5.00/KVA in excess of 50 KVA
6.4.12.2.4 Over 300 KVA to 1000 KVA	Php 1,265.00 + 3.00/KVA in excess of 1000 KVA
6.4.12.2.5 Over 1000 KVA	Php 3,365.00 + 2.00/KVA in excess of 1000 KVA

** Aggregate transformer capacity shall include all transformers rated 5 KVA and above which are owned/installed by the Owner/Applicant.

6.4.12.3 Aggregate Generators/UPS Capacity***

INSTALLED CAPACITY	FEE
6.4.12.3.1 5 KVA or less	Php 40.00
6.4.12.3.2 Over 5 KVA to 50 KVA	Php 40.00+ 5.00/KVA in excess of 5 KVA
6.4.12.3.3 Over 300 KVA to 1000 KVA	Php 625.00 + 4.00/KVA in excess of 50 KVA
6.4.12.3.4 Over 300 KVA to 1000 KVA	Php 1,265.00 + 3.00/KVA in excess of 300 KVA
6.4.12.3.5. Over 1000 KVA	Php 3,365.00 + 2.00/KVA in excess of 1000 KVA

*** Aggregate generators/UPS Capacity shall include all generators/UPS rated 5 KVA and above which are owned/installed by the Owner/Applicant.

6.5 Mechanical Fees:

6.5.1 Refrigeration, Airconditioning and Mechanical Ventilation

6.5.1.1 Refrigeration (cold storage) per ton or fractional thereof	Php	40.00
6.5.1.2 Ice plants, per ton or fractional thereof		60.00
6.5.1.3 Package/Centralized Air Conditioning System:		
Up to 100 tons, per ton		90.00
6.5.1.4 Every ton or fraction thereof above 100 tons		40.00
6.5.1.5. Window type air conditioners, per unit		
6.5.1.6 Mechanical Ventilation, per KW or fraction thereof of blower or fan, or metric equivalent		40.00
6.5.1.7 In a series of AC/REF systems located in one establishment, The total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.		

For Evaluation Purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 6.5.1.1):

- 1.10 KW per ton, for compressors up to 5 tons capacity.
- 1.00 KW per ton, for compressors above 5 tons up to 5 tons capacity.
- 0.97 KW per ton, for compressors above 50 tons capacity.

For Ice Making (refer to 6.5.1.2.):

- 3.50 KW per ton, for compressors up to 50 tons capacity.
- 3.25 KW per ton, for compressors above 50 tons capacity.
- 3.00 KW per ton, for compressors above 200 tons capacity.

For Air Conditioning, (refer to 6.5.1.3.):

0.90 KW per ton, for compressors 1.2 to 5 tons capacity.
 0.80 KW per ton, for above 5 up to 50 tons capacity.
 0.70 KW per ton, for compressors above 50 tons capacity.

6.5.2. Escalators and Moving Walks, Funiculars and the like:		
6.5.2.1 Escalator and moving walk, KW or fraction thereof	Php	10.00
6.5.2.2 Escalator and moving walks up to twenty (20) lineal m, per lineal m or fraction thereof		20.00
6.5.2.3 Every lineal m or fraction thereof in excess of twenty (20) lineal m		10.00
6.5.2.4 Funicular, per KW or fraction thereof		200.00
6.5.2.4.1 Per lineal m travel		20.00
6.5.2.5 Cable car, per KW or fraction thereof		100.00
6.5.2.5.1 Per lineal m travel		5.00
6.5.3 Elevators, per unit:		
6.5.3.1 Motor driven dumbwaiters	Php	600.00
6.5.3.2. Construction elevators for materials		2, 000.00
6.5.3.3. Passenger elevators		5, 000.00
6.5.3.4. Freight elevators		5, 000.00
6.5.3.5. Car elevators		5, 000.00
6.5.4. Boilers, per KW:		
6.5.4.1 Up to 7.5 KW	Php	500.00
6.5.4.2 Above 7.5 KW to 22 KW		700.00
6.5.4.3 Above 22 KW to 37 KW		900.00
6.5.4.4 Above 37 KW to 52 KW		1, 200.00
6.5.4.5 Above 52 KW to 67 KW		1, 400.00
6.5.4.6 Above 67 KW to 74 KW		1, 600.00
6.5.4.7. Every KW or fraction thereof above 74 KW		22.00

Note: Boiler rating shall be computed on the basis of one (1.00) sq. m. of heating surface for one (1) boiler KW.

6.5.5 Pressurized water heaters, per unit	Php	200.00
6.5.6 Water, sump and sewage pumps for commercial/industrial use, per KW or fraction thereof	Php	60.00
6.5.7 Automatic fire extinguishers, per sprinkler head		4.00
6.5.8 Stationary Standby Generating Sets, per KW:		
6.5.8.1 Up to 50 KW	Php	20.00
6.5.8.2 Above 50 KW up to 100 KW		25.00
6.5.8.3 Every KW above 100 KW		3.00
6.5.9 Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	Php	20.00
6.5.10 Piping for gases, per lineal m or fraction thereof		4.00
6.5.11 Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per KW:		
6.5.11.1 Up to 50 KW	Php	10.00
6.5.11.2 Above 50 KW up to 100 KW		12.00
6.5.11.3 Every above 100 KW or fraction thereof		3.00
6.5.12. Pressure Vessels, per cu. m or fraction thereof	Php	60.00

6.5.13	Other Machinery/Equipment for commercial/industrial/ Institutional use not elsewhere specified, per KW or fraction thereof	Php	60.00
6.5.14	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal m or fraction thereof	Php	10.00

NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

6.6. Plumbing Fees;

6.6.1 Installation Fees, one (1) 'UNIT' composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, thr head. A partial part thereof shall be charged as that of the cost of a whole 'UNIT'

6.6.2 Every fixture in excess of one unit:

6.6.2.1	Each water closet	Php	7.00
6.6.2.2	Each floor drain		3.00
6.6.2.3	Each sink		3.00
6.6.2.4	Each lavatory		7.00
6.6.2.5	Each faucet		2.00
6.6.2.6	Each shower head		2.00

6.6.3 Special Plumbing Fixtures;

6.6.3.1	Each slop sink	Php	7.00
6.6.3.2	Each urinal		4.00
6.6.3.3	Each bath		7.00
6.6.3.4	Each grease trap		7.00
6.6.3.5	Each garage trap		7.00
6.6.3.6	Each bidet		4.00
6.6.3.7	Each dental cuspidor		4.00
6.6.3.8	Each gas-fired water heater		4.00
6.6.3.9	Each drinking fountain		2.00
6.6.3.10	Each bar or soda fountain sink		4.00
6.6.3.11	Each laundry sink		4.00
6.6.3.12	Each laboratory sink		4.00
6.6.3.13	Each fixed-type sterilizer		2.00

6.6.4	Each water meter	Php	2.00
6.6.4.1	12 to 25mm Ø		8.00
6.6.4.2	Above 25 mm Ø		10.00

6.6.5 Construction of septic vault, applicable in all Groups

6.6.5.1	Up to five (5) cum of digestion chamber	Php	24.00
6.6.5.2	Every cum or fraction thereof in excess of five (5) cum		7.00

6.7. Electronic Fees:

6.7.1	Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication system and other types of switching/routing/distribution equipment used for voice, data image, text, facsimile, internet service, cellular, paging and other types/forms or wired or wireless communications (per port)	Php	2.00
6.7.2.	Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/ receiving/ relay radio and broadcasting communications stations, communications centers, switching centers, control centers,		

	operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/ vehicle location (per location)	Php	1,000.00
6.7.3	Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment use for land, aeronautical or maritime applications, photography and reproduction machine x-ray, scanners, ultrasound and other apparatus/ equipment used for medical biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors (per unit)	Php	10.00
6.7.4	Electronics and communications outlets used for connection and termination of voice, data, computer (including work-stations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected (per outlet)	Php	2.40
6.7.5	Station/terminal/control point/port/central or remote panels/ outlets for security and alarm system (including watchman system, burglar alarms, intrusion detection system, lighting control, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/back-ground, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installation whether a user terminal is connected (per termination)	Php	2.40
6.7.6	Studios, auditorium, theaters, and similar structures for Radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities (per location)	Php	1, 000.00
6.7.7	Antenna towers/masts or other structures for installation of any electronic and/ or communications transmission/ reception (per structure)	Php	1, 000.00
6.7.8	Electronic or electronically- controlled indoor and outdoor Signage and display systems, including TV monitors, Multi-media signs, etc. (per unit)	Php	50.00
6.7.9	Poles and attachment:		
	6.7.9.1 Per (to be paid by pole owner)	Php	20.00
	6.7.9.2 Per attachment (to be paid by any entity who attaches to the pole of others)	Php	20.00
6.7.10	Other types or electronics or electronically controlled device, Apparatus, equipment, instrument or units not specifically identified above (per unit)	Php	50.00

6.8 Accessories of the Building/Structure Fees:

6.8.1 All parts of buildings which are open on two or more sides,

such as balconies, terraces, lanais and the like, shall be charged fifty percent (50%) of the principal building of which they are a part (Sections 6.3.1 to 6.3.4 of this Rule).

6.8.2 Buildings with a height of more than eight (8.00) m shall be Charged an additional fee of twenty five centavos (Php 0.25) Per cubic m above eight (8.00) m. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girt, whichever applies.

6.8.3 Bank and Record Vaults with interior volume up to twenty (20) cum Php 20.00

6.8.3.1 In excess of twenty (20) cum 8.00

6.8.4 Swimming Pools, per cum or fraction thereof:

6.8.4.1 GROUP A Residential Php 3.00

6.8.4.2 Commercial/Industrial GROUPS B, E, F, G 36.00

6.8.4.3 Social/Recreational/Institutional GROUPS C, D, H, I 24.00

6.8.4.4. Swimming Pools improvised from local indigenous Such as rocks, stones, and/or small boulders and with plain cement flooring shall be charged fifty percent (50%) of the above rates.

6.8.4.5. Swimming pool shower rooms/locker rooms:
Per unit or fraction thereof Php 60.00
Residential GROUP A 6.00
GROUP B, E, F, G 18.00
GROUP C, D, H, 12.00

6.8.5. Construction of firewalls separate from the building:

6.8.5.1. Per sqm or fraction thereof Php 3.00

6.8.5.2. Provide, that the minimum fee shall be 48.00

6.8.6. Construction/erection of towers: Including Radio and TV Towers water tank supporting structures and the like:

<u>USE OR CHARACTER OF OCCUPANCY</u>	<u>SELF-SUPPORTING</u>	<u>TRITON (GUYED)</u>
6.8.6.1 Single detached dwelling units	Php 500.00	Php 150.00
6.8.6.2 Commercial/Industrial (Groups B, E, F, G) UP TO TEN (10) m in height	2,400.00	240.00
6.8.6.2.1 Every m or fraction thereof I in excess of ten (10) m	120.00	12.00
6.8.6.3 Education/Recreational/Industrial (GROUPS C, D, H, I) Up to ten (10) m in height	1,800.00	120.00
6.8.6.3.1 Every m or fraction thereof in excess of ten (10)	120.00	12.00
6.8.7 Storage Silos, up to ten (10) m in height		Php 2,400.00
6.8.7.1 Every m or fraction thereof in excess of ten (10) m		120.00
6.8.7.2. Silos with platforms or floors shall be charged an additional fee in accordance with Section 6.3.5. of this Rule.		

6.8.8 Construction of Smokestacks and Chimneys for Commercial/Industrial use GROUPS B, E, F, and G:

6.8.8.1 Smokestacks, up to (10) m in height, measured from the base	Php	240.00
Every m. or fraction thereof in excess of ten (10) m		12.00
6.8.8.2. Chimney up to ten (10) m in height, measured from the base		48.00
Every m or fraction thereof in excess of ten (10) m		2.00
6.8.9 Construction of commercial/Industrial Fixed Ovens, per sq. m or fraction thereof interior floor areas	Php	48.00
6.8.10 Construction of Industrial Kiln/Furnace, per cu. m or fraction thereof of volume	Php	12.00
6.8.11. Construction of reinforced concrete or steel tanks or Above grounds GROUPS A and B, up to two (2) cu. m	Php	12.00
6.8.11.1 Every cu. m or fraction thereof in excess of two (2) cu. m.		12.00
6.8.11.2 For all other than GROUPS A and B up to ten (10) cu. m		480.00
6.8.11.2.1 Every cum or fraction thereof in excess of Ten (10) cu. m		24.00
6.8.12. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tank) per cu. m of volume.	Php	7.00
6.8.13. Construction of reinforced concrete or steel tanks except For Commercial/Industrial Use:		
6.8.13.1 Above ground, up to ten (10) cum	Php	480.00
6.8.13.1.1 Every cu. m or fraction thereof in excess of Ten (10) m		24.00
6.8.13.2. Underground, up to twenty (20) cum		540.00
6.8.13.2.1 Every cu. m or fraction thereof in excess of every (20) cum	Php	24.00
6.8.14 Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:		
6.8.14.1 Underground, per cu. m or fraction thereof of excavation	Php	3.00
6.8.14.2 Saddle or trestle mounted horizontal tanks, per Cum or fraction thereof of volume of tank		3.00
6.8.14.3 Reinstallation of vertical storage tanks shall be the same new construction fee in accordance with section 6.8.11 above.		
6.8.15 Booths, Kiosks, Platforms, Stages and the like, per sq. m or Fraction thereof of floor area;		
6.8.15.1 Construction of permanent type	Php	10.00
6.8.15.2 Construction of temporary type	Php	5.00
6.8.15.3 Inspection of knock-down temporary type, per unit		24.00
6.8.16 Construction of buildings and other accessory structures Within cemeteries and memorial parks:		
6.8.16.1 Tombs, per sq. m of covered ground areas	Php	5.00
6.8.16.2 Semi-enclosed mausoleums whether canopied		

or not, per sq. m of built area	5.00
6.8.16.3 Totally enclosed mausoleums, per sq. m of floor area	12.00
6.8.16.4 Multi-Level interment niches, per sq. m of floor, per level	5.00
6.8.16.5 Columbarium, per sqm	18.00

6.9. Accessory Fees:

6.9.1. Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first ten (10) m	Php	24.00
6.9.1.1. Every m or fraction thereof in excess of ten (10) m		2.40

6.9.2. Ground Preparation and Excavation Fee.

While the application for Building Permit is still being processed, the BO may issue Ground Preparation and Excavation Permit for foundation, subject to the verification, inspection and review by the line and grade section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards / easements and parking requirements.

6.9.2.1 Inspection and Verification Fee	Php	200.00
6.9.2.2 Per cum of excavation		3.00
6.9.2.3 Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit		50.00
6.9.2.4 Per cu. m of excavation for foundation with basement		4.00
6.9.2.5. Excavation other than foundation or basement, per cu. m		3.00
6.9.2.6. Encroachment of footing or foundations of buildings/ structures to public areas as permitted, per sqm or fraction thereof of footing or foundation encroachment		250.00

6.9.3 Fencing Fees:

6.9.3.1 Made of masonry, metal, concrete up to one point eighty (1.80) m in height, per lineal m or fraction thereof	Php	3.00
6.9.3.2 In excess of one point eighty (1.80) m in height, per Lineal m or fraction thereof		4.00
6.9.3.3 Made of indigenous materials, barbed, chicken or hog wires, per linear m		2.40

6.9.4 Construction of Pavements, up to twenty (20) sqm

6.9.4.1 In excess of twenty percent (20%) or fraction thereof of paved areas intended for commercial/ industrial/institutional use, such as parking and sidewalks areas, gasoline station, premises, skating, rinks, pelota courts, tennis and basketball, courts and the like		3.00
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6.9.5 Use of Streets and Sidewalks, Enclosures and Occupancy Sidewalks to twenty (20) sq. m, per calendar month

6.9.5.1 Every sq. m or fraction thereof in excess of twenty (20) sqm		12.00
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6.9.6 Erection of Scaffoldings Occupying Public Areas, per calendar month.

6.9.6.1 Up to ten (10) m in length	Php	150.00
6.9.6.2 Every lineal m or fraction thereof in excess of ten (10) m		12.00

6.9.7 Sign Fees:

6.9.7.1 Erection and Anchorage of display surface, up to Four (4) sq. m of signboard area	Php	120.00
6.9.7.1.1 Every sq. m or fraction thereof in excess of four (4) sqm		24.00
6.9.7.2 Installation Fees, per sq. m or fraction there display surface.		

Type of Sign Display	Business Signs	Advertising Signs
Neon	36.00	52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted- On	9.60	18.00

6.9.7.3 Annual Renewal Fees, per sqm of display surface or fraction thereof.

Type of Sign	Display Business Signs	Advertising Signs
Neon	36.00 min fee shall be 124.00	46.00 min fee shall be 200.00
Illuminated	18.00 min fee shall be 72.00	38.00 min fee shall be 150.00
Others	12.00 min fee shall be 40.00	20.00 min fee shall be 110.00
Painted-On	8.00 min fee shall be 30.00	12.00 min fee shall be 100.00

6.9.8 Repairs Fees:

6.9.8.1 Alteration/renovation/improvement on vertical Dimensions of buildings/structures in square m, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups	Php	5.00
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6.9.8.2 Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups		5.00
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6.9.8.3 Repairs on buildings/structures in all Groups costing more than five thousand pesos (5,000.00) shall be charged one percent (1%) of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

6.9.9 Raising of Buildings/Structures Fees:

6.9.9.1 Assessment of fees for raising of any buildings/structures shall be based on the new usable area generated.

6.9.9.2 The fees to be charged shall be as prescribed under Section 6.3.1 to 6.3.5 of this rule, whichever Group applies.

6.9.10 Demolition/Moving of Building/Structures Fees, per sq. m of area or dimensions involved:

6.9.10.1 Buildings in all Groups per sq. m floor area	Php	3.00
6.9.10.2 Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences		4.00
6.9.10.3 Structures of up to ten (10) m in height		800.00
6.9.10.3.1 Every meter or portion thereof in		

excess of ten (10)	50.00
6.9.10.4 Appendage of up to three (3.00) cum/unit	50.00
6.9.10.4.1 Every cu. m or portion thereof in excess of three (3.00) cum	50.00
6.9.10.5 Moving Fee, per sq. m of area of building/ Structure to be moved	3.00

6.10. Certificate of Use or Occupancy (Table 11.6.2. for fixed costing)

6.10.1. Division A-1 and A-2 Buildings:

6.10.1.1 Costing up to Php 150, 000.00	Php	100.00
6.10.1.2 Costing more than Php 150, 000.00 up to Php 400, 000.00		200.00
6.10.1.3 Costing more than Php 400, 000.00 up to Php 850, 000.00		400.00
6.10.1.4 Costing more than Php 850, 000.00 up to Php 1, 200,000.00		800.00
6.10.1.5 Every million or portion thereof in excess of Php 1, 200,000.00		800.00

6.10.2 Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4,
5/H-1, 2, 3, 4/and1-1 Buildings:

6.10.2.1 Costing up to Php 150, 000.00	Php	200.00
6.10.2.2 Costing more then Php 150, 000.00 up to Php 400, 000.00		400.00
6.10.2.3 Costing more than Php 400, 000.00 up to Php 850, 000.00		800.00
6.10.2.4 Costing more than Php 850, 000.00 up to Php 1, 200,000.00		1,000.00
6.10.2.5 Every million or portion thereof in excess of Php 1, 200,000.00		1,000.00

6.10.3. Divisions C-1, 2/D-1, 2, 3 Buildings:

6.10.3.1 Costing up to Php 150, 000.00	Php	150.00
6.10.3.2 Costing more than Php 150, 000.00 up to Php 400, 000.00		250.00
6.10.3.3 Costing more than Php 400, 000.00 up to Php 850, 000.00		600.00
6.10.3.4 Costing more than Php 850,000.00 up to Php 1, 200,000.00	Php	900.00
6.10.3.5 Every million or portion thereof in excess of Php 1, 200,000.00		900.00

6.10.4. Divisions J-1 Buildings/Structures:

6.10.4.1 With floor area up to twenty (20) sqm		50.00
6.10.4.2 With floor area above twenty (20) sqm up to five hundred (500) sqm		240.00
6.10.4.3 With floor area above five hundred (500) sqm to one thousand (1,000) sqm		360.00
6.10.4.4 With floor area above one thousand (1,000) sqm up to Five thousand (5,000) sqm		480.00
6.10.4.5 With floor area above five thousand (5,000)		

sqm up to ten thousand (10,000) sqm		200.00
6.10.4.6 With floor area above ten thousand (10,000) sqm		2,400.00
6.10.5 Division J-2 Structures:		
6.10.5.1 Garages, carports, balconies, terraces, lanais and the like: fifty percent (50%) of the rate of the principal building, of which they are accessories.		
6.10.5.2 Aviaries, aquariums, zoo structures and the like: same rates as for 6.10.4 above		
6.10.5.3 Tower such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:		
6.10.5.3.1 First ten (10.00) m of height from the ground	Php	800.00
6.10.5.3.2 Every m or fraction thereof in excess of ten (10.00) m		50.00
6.10.6 Change of Use/Occupancy, per sq. m or fraction thereof of area affected	Php	5.00
6.11. Annual Inspection Fees		
6.11.1 Division A-1 and A-2:		
6.11.1.1 Single detached dwelling units and duplexes are not subject to annual inspections.		
6.11.1.2 If the owner request inspections, the fee for each of the services enumerated below is	Php	120.00
Land Use Conformity		
Architectural Presentability		
Structural Stability		
Sanitary and Health Requirements		
Fire-Resistive Requirements		
6.11.2 Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and 1-1, Commercial, Institutional Buildings and appendages shall be assessed area as follows:		
6.11.2.1 Appendage of up to three (3.00) cum/unit	Php	150.00
6.11.2.2 Floor area to one hundred (100) sqm		120.00
6.11.2.3 Above one hundred (100) sqm up to two hundred (200) sqm	Php	240.00
6.11.2.4 Above two hundred (200) up to three hundred fifty (350) sqm		80.00
6.11.2.5 Above three hundred fifty (350) up to five hundred (500) sqm		720.00
6.11.2.6 Above five hundred (500) up to seven hundred fifty (750.00) sq. m		960.00
6.11.2.7 Above seven hundred fifty (750) up to one thousand (1,000) sqm		1,200.00
6.11.2.8 Every one thousand (1,000) or its portion in excess of one thousand (1,000) sqm		1,200.00
6.11.3 Division C-1, 2, Amusement Houses, Gymnasias and the like:		
6.11.3.1 First class cinematographs or theaters	Php	200.00
6.11.3.2 Second class cinematographs or theaters		720.00

6.11.3.3	Third class cinematographs or theaters		1,200.00
6.11.3.4	Grandstands/Bleachers		480.00
6.11.3.5	Gymnasia and the like		720.00
6.11.3.6	Gymnasia, grandstands, bleachers, concert Halls, little theaters and the like, that are integral parts of a school, college or university complex shall be charged in accordance with section 6.11.2. above		
6.11.4.	Annual plumbing inspection fees, each plumbing unit	Php	60.00
6.11.5.	Electrical Inspection Fees:		
6.11.5.1	A one time electrical inspection fee equivalent to ten percent (10%) of total Electrical Permit Fees shall be charged to cover all inspection trips during construction.		
6.11.5.2	Annual Inspection Fee are the same as in Section 6.11.5.1 Above plus Total Electrical Permit Fees of Section 6.4.		
6.11.5.3	Annual electrical inspection fees are the same as in Section 6.4 of this Rule.		
6.11.6.	Annual Mechanical Inspection Fees:		
6.11.6.1.	Refrigeration and Ice Plant, per ton:		
6.11.6.1.1	Up to one hundred (100) tons capacity	Php	25.00
6.11.6.1.2	Above one hundred (100) tons up to one hundred fifty (150) tons		20.00
6.11.6.1.3	Above one hundred fifty (150) tons up to three (300) tons		15.00
6.11.6.1.4	Above three hundred (300) tons up to five hundred (500) tons		10.00
6.11.6.1.5	Every tons or fraction thereof above Five hundred (500) tons		5.00
6.11.6.2	Air Conditioning Systems:		
6.11.6.2.1	Window type air conditioners, per unit (Group A is not subject to annual inspection)		40.00
6.11.6.3	Package or centralized air conditioning systems:		
6.11.6.3.1	First one hundred (100) tons, per ton	Php	25.00
6.11.6.3.2.	Above one hundred (100) tons up to 150 tons, per ton		20.00
6.11.6.3.3	Every ton or fraction thereof above five hundred (500) tons		8.00
6.11.6.4	Mechanical Ventilation, per unit, per KW		
6.11.6.4.1	Up to one (1) KW		10.00
6.11.6.4.2	Above one (1) KW to seven point five (7.5) KW		50.00
6.11.6.4.3	Every KW above seven point five five (7.5) KW		20.00
6.11.6.5	Escalators and Moving Walks, Funiculars and the like:		
6.11.6.5.1	Escalators and Moving Walks, per unit	Php	120.00

6.11.6.5.2 Funiculars, per KW or fraction thereof		50.00
6.11.6.5.3 Per lineal meter or fraction thereof of travel		10.00
6.11.6.5.4 Cable Car, per KW or fraction thereof		25.00
6.11.6.5.5. Per lineal meter of travel		2.00
6.11.6.6. Elevators, per unit:		
6.11.6.6.1 Passengers elevators	Php	500.00
6.11.6.6.2 Freight elevators		400.00
6.11.6.6.3 Motor driven dumbwaiters		50.00
6.11.6.6.4 Construction elevators for materials		400.00
6.11.6.6.5 Car elevators		500.00
6.11.6.6.6 Every landing above first five (5) landings for all the above elevators		50.00
6.11.6.7 Boilers, per unit:		
6.11.6.7.1 Up to seven point five (7.5) KW	Php	400.00
6.11.6.7.2 Seven point five (7.5) KW up to twenty two (22) KW		550.00
6.11.6.7.3 Twenty two (22) KW up to thirty Seven (37) KW		600.00
6.11.6.7.4 Thirty seven (37) KW up to fifty two (52) KW		650.00
6.11.6.7.5 Fifty two (52) KW up to sixty seven (67) KW		800.00
6.11.6.7.6 Sixty seven (67) KW up to seventy four (74) KW		900.00
6.11.6.7.7 Every KW or fraction thereof above seventy four (74) KW		4.00
6.11.6.8 Pressurized Water Heaters, per unit	Php	120.00
6.11.6.9 Automatic Fire Extinguishers, per sprinkler head		2.00
6.11.6.10 Water, Sump and Sewage pumps for buildings/ structures for commercial/industrial purposes, per KW		
6.11.6.10.1 Up to five (5) KW	Php	55.00
6.11.6.10.2 Above five (5) KW to ten (10) KW		90.00
6.11.6.10.3 Every KW or fraction thereof above ten (10) KW		2.00
6.11.6.11 Standby ICE-Generators Sets:		
6.11.6.11.1 Per KW, up to ten (10) KW	Php	50.00
6.11.6.11.2 Above ten (10) KW up to thirty (30) KW		110.00
6.11.6.11.3 Every KW or fraction thereof above thirty (30) KW		3.00
6.11.6.12 Compressed air, vacuum, commercial/institutional/ industrial gases, per outlet	Php	10.00
6.11.6.13 Piping for gases, per lineal m or fraction thereof	Php	2.00
6.11.6.14 Other internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like:		
6.11.6.14.1. Per unit, up to ten (10) KW	Php	100.00
6.11.6.14.2. Every KW above ten (10) KW		3.00

- 6.11.6.15 Other machineries and/or equipment for commercial industrial/institutional use not elsewhere specified, per unit:
 - 6.11.6.15.1 Up to one-half (1/2) KW Php 8.00
 - 6.11.6.15.2 Above one-half (1/2) KW up to one(1) KW 23.00
 - 6.11.6.15.3 Above one (1) KW up to three (3) KW 39.00
 - 6.11.6.15.4 Above three (3) KW up to five (5) KW 55.00
 - 6.11.6.15.5. Above five (5) KW up to ten (10) KW 80.00
 - 6.11.6.15.6 Every KW above ten (10) KW or fraction thereof 4.00
- 6.11.6.16 Pressure Vessels, per cum or fraction thereof Php 40.00
- 6.11.6.17 Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal m or fraction thereof 2.40
- 6.11.6.18 Testing/Calibration of pressure gauge, per unit 24.00
 - 6.11.6.18.1 Each Gas Meter, tested, proved and sealed, per gas m 30.00
- 6.11.6.19 Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit Php 30.00
- 6.11.7 Annual electronics inspection fees shall be the same as the fees in Section 6.7 of this Rule.

6.12. Certifications:

- 6.12.1. Certified true copy of building permit Php 50.00
- 6.12.2. Certified true copy of Certificate of Use/Occupancy 50.00
- 6.12.3. Issuance of Certificate of Damage 50.00
- 6.12.4. Certified true copy of Certificate of Damage 50.00
- 6.12.5. Certified true copy of Electrical Certificate 50.00
- 6.12.6. Issuance of Certificate of Gas Meter Installation 50.00
- 6.12.7. Certified true copy of Certificate of Operation 50.00
- 6.12.8. Other certifications 50.00

6.13. Penalties:

- 6.13.1 A surcharge of one hundred percent (100%) of the building permit fee shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.
- 6.13.2 All types of inspection fees shall be paid within thirty (30) days from the prescribed date, otherwise, a surcharge of twenty five percent (25%) of the annual inspection fee shall be imposed.
- 6.13.3 Administrative fines, penalties and/or surcharges for various violations of the Code are prescribed under Section 8 of this rule.

6.14. Payment of Fees: All fees mentioned in this Rule shall be paid to the Municipal Treasurer before the issuance of the building permit.

Section 81. MUNICIPAL MAYOR'S PERMIT FEE FOR EVERY BUILDING CONSTRUCTION & OCCUPANCY -

BUILDING COST	COST OF FEE
Php 100,000.00 and below	Php 50.00
100,001.00 to 200,000.00	100.00
200,001.00 to 300,000.00	150.00
300,001.00 to 400,000.00	200.00
400,001.00 to 500,000.00	250.00

500,001.00 to 600,000.00	300.00
600,001.00. to700,000.00	350.00
700,001.00 to 800,000.00	400.00
800.001.00 to 900,000.00	450.00
900,001.00 to 1,000,000.00	500.00
1,000,001.00 to 2,500,000.00	650.00
2,500,001.00 to 5,000,000.00	900.00
ABOVE 5,000,000.00	1,200.00

Section 82. PROHIBITED ACTS RELATED TO SEC. 81 HEREOF -

1. No installation of Cable TV, Telephone lines, Electrical facilities from CASURECO I and water facilities from MNWD will be made without securing Approved Building permit and Occupancy permit from the Municipal Engineer's office /Building official.
 - a. No Civil Engineer, Master plumber, Electrical Engineer, Architect or other professionals engage in construction business are allowed to work in any private building or structure without Approved Building Permit.
 - b. No carpenter , mason, steel man, painter, laborer and other workers engage in construction activities are allowed to work in any private building or structure without Approved Building Permit.

Section 83. PERMIT FEE ON EXCAVATION – There shall be collected fee for the excavation of public and private streets within the territorial jurisdiction of this municipality, based on the following schedule:

1. For non-road excavation Php 20.00
2. For excavation on road, per sq. meter:
 - a. Excombe Php 126.00
 - b. macadam 16.00
 - c. concrete, not more than 10 sq. meter 600.00
 - d. concrete side walk 32.00
 - e. concrete curb and gutter 30.00
 - f. asphalt surface treatment 36.00
 - g. concrete and stone block 34.00
 - h. asphalt armour coat 60.00
 - i. leyte rock asphalt 60.00
 - j. asphalt, macadam 3 coat 60.00
 - k. asphalt, concrete 60.00
3. Excavation exceeding 1 meter in depth shall be subject to additional charges equivalent to 25% of the above rates.
4. For digging water supply Php 60.00
5. For drilling wells:
 - a. For 2" diameter pipe:
 - first 400 feet Php 40.00
 - Per foot, over 400 ft 0.60
 - b. For 3"diameter pipe:
 - first 400 feet Php 60.00
 - Per foot, over 400 ft 0.60
 - c. For 4" diameter pipe:
 - first 400 feet Php 100.00
 - per foot, over 400 ft. 1.50
 - d. For 6" diameter pipe:
 - First 400 feet Php 200.00
 - Per foot, over 400 ft. 3.00

- e. For 8" diameter pipe or
over per feet Php 6.00

Time Of Payment. The fee shall be paid to the Municipal Treasurer upon application for a permit to excavate portion of the municipal street and non-roads.

ADMINISTRATIVE PROVISIONS:

1. No person shall undertake digging or excavation of any portion of municipal street or road and non-road of this municipality unless a permit thereof has been secured from the Municipal Engineer who shall supervise the work being done and shall determine the necessary width and depth of the road or street to be dug or excavated.
2. In order to protect the public from any untoward incident, the contractor shall install or place appropriate sign or signboard with a warning against danger in the place where the work is being undertaken

Section 84. FIRE INSPECTION FEE – There shall be collected inspection fee to any person, natural or juridical, that shall keep or store highly combustible materials.

The permit shall only be granted after inspection of the place or establishment and upon payment of the corresponding fee hereunder enumerated:

- | | | |
|---|-----|--------|
| 1. Sari-sari store and other business establishment of the same nature | Php | 60.00 |
| 2. Factory or warehouse | | 100.00 |
| 3. Construction or building plans processed to determine safety requirement | | 50.00 |
| 4. Other business establishment and building for rent | | 100.00 |
| 5. Gasoline stations | | 100.00 |

ADMINISTRATIVE PROVISIONS

- a. The Chief of Fire Department shall have supervision upon approval by the Mayor, over the location and manner of storing flammable explosive or highly combustible materials in accordance with fire prevention and safety requirements. If in his judgment the location and manner of storing said substances constitute a fire hazard and is dangerous to life and property he shall issue order to the owner of the establishment that the same be stored elsewhere in accordance with the Municipal Zoning Ordinance.
- b. No permit shall be issued for the storage of gunpowder, dynamite, explosive, blasting supplies or ingredients thereof unless a permit therefore has been secured from the Chief of the Philippine National Police.

ARTICLE VI – OTHER FEES AND CHARGES

Section 85. NIGHT PARKING FEE – A night parking fee is hereby imposed on owners/operators of motor vehicle for using street, sidewalk or public place or streets and alleys in front of one's house or place of business as a private garage or parking space during nighttime, as follows:

- | | | |
|---|-----|--------|
| 1. For cars or jeepneys, per quarter | Php | 100.00 |
| 2. For buses and trucks, per quarter | | 200.00 |
| 3. For containerized vans/trailers, per day or fraction thereof | | 15.00 |

Section 86. REGISTRATION FOR OPERATION OF MOTORIZED TRICYCLE OR TRIMOBILE

I Definitions – When used in this article

- a) Motorized Tricycle or Trimobile – shall mean, a motor – driven, three-wheeled vehicle with side Car or back car attachment used to transport passenger or cargoes, either for private use or for hire.
- b) Owner – Shall mean the actual legal owner other than lien holder of a motor vehicle in whose name such vehicle is duly registered with the Land Transportation

Office (LTO), having properly rights and inherent to a motor vehicle. The term includes a person entitled to the use and possession of a vehicle subject to a security interest with another person, but exclude a lessee under a lease not intended as a security.

- c) Motor Vehicle – Shall mean any vehicle propelled by any power, other than muscular power, using the public highways;
- d) Public Vehicles – Shall include every Motor, Car, Carriage, Calesa, Caratela, Cart or other vehicles seeking employment from, or offered for hire to the general public in all streets within the Municipality.
- e) Vehicle – Shall mean every device in, upon or by which any person or property is or maybe transported or drawn upon a highway, excepting devices moved by human power or used exclusively upon stationary rails or trucks.
- f) Vehicle Operator – Shall mean any person or persons operating a vehicle or fleet of vehicles, implements or contrivances on a highway, or any person, other than chauffeur who operates, drives or is exercising control of steering a vehicle being towed by another vehicle;

II Imposition of Fees – There shall be collected fees for the grant of franchise to operate or legalized the operation of the hire motorized tricycle and registration of not for hire motorized tricycle operated within the territorial jurisdiction of the municipality based on the following rates:

- a) Fees required upon application for new/renewal of trimobile franchise every two (2) years thereafter:

1. Application Fee	Php	30.00
2. Mayor’s Permit Fee		100.00
3. Legalization Fee		120.00
4. Franchise Fee		350.00
5. Franchise Certification Fee		15.00
6. Legal Research Fee		20.00
7. I.D.		40.00

- b) Fees required for additional unit:

1. Franchise Fee	Php	350.00
2. Franchise Certification		15.00
3. I.D.		40.00

- Fees required for the existing year
Mayor’s Permit Fee
- | | | |
|--|-----|--------|
| | Php | 100.00 |
|--|-----|--------|

- Night shift Trimobile fees required upon application for new/renewal of trimobile franchise for every two (2) years there after:

i. Application Fee	Php	30.00
ii. Mayor’s Permit Fee		100.00
iii. Legalization Fee		85.00
iv. Franchise Fee		230.00
v. Franchise Certification Fee		15.00
vi. Legal Research Fee		20.00
vii. I.D.		40.00

- Fees required for additional unit
- | | | |
|-----------------------------|-----|--------|
| Franchise Fee | Php | 230.00 |
| Franchise Certification Fee | | 15.00 |
| I.D | | 40.00 |

- Fees required upon application for a registration permit of motorized trimobile for private conveyance two (2) years thereafter:

Application Fee	Php	30.00
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Mayor's Permit Fee	100.00
Legalization Fee	120.00
Registration Fee	350.00
Legal Research Fee	20.00
I.D	40.00

- Fees required for additional Unit

Registration Fee	Php	350.00
I.D.		40.00

III **Terms of Payments-** Before any payment is made, trimobile operators/owners are required to bring with them the latest official receipt of previous payments, which will serve as the basis in paying their current obligation. Fees will be paid to the Municipal Treasurer or his/her authorized representative on or before the 31st day of January every year. Failure to comply, the necessary required fees will be added.

Section 87. ESTABLISHMENT OF JEEPNEY AND TRIMOBILE TERMINALS

I **All Public Utility Jeepneys and Trimobiles are Required to Have a Terminal in the Municipality Of Camaligan.** Location of Terminal shall be the area along Barangay San Roque, Barangay Dugcal, Barangay Marupit;

The principal functions of terminals are as follows:

Serve as the loading and unloading point of the transport unit;

Effect the concentration of traffic to permit vehicles efficient and economic handling;

Provide transport point to a similar or different mode of carriage to complete the journey;

Classify route;

Improve the coordination of transport services to minimize the duplication of facilities and allow for the sharing of costs, and the utilization of a less costly service.

II **All transport terminals are required to have the following facilities prior to its operation:**

Covered loading or departure shade;

Covered loading platform for the waiting passengers, with enough benches;

Toilet facilities, separate for men and women, and with adequate water;

Separate passageway for incoming and departing vehicles;

Sufficient area for garage and parking of waiting vehicles;

The whole frontage of the terminal has to be paved with asphalt or cement;

Provide waste disposal facilities;

Provide drainage system that is simple and easy to clean and maintain.

All operators of terminals, before engaging in business as such, and before a license is issued to him, shall pay the following:

Application Fee	Php	100.00
Mayor's Permit		150.00
Registration Fee		1,000.00

* Pertinent provisions on zoning, sanitary, building permit and other applicable fees shall be applied hereto.

Term Of Payment – Fees shall be payable annually by the owner to the Municipal Treasurer's Office and Payment to be made not later than the last working day of January of every year. A penalty equivalent to twenty five percent (25%) of the regulatory fee shall be charged for late registration.

Section 88. REGISTRATION FEE FOR MOTORIZED TRIBIKE OR MOTORIZED PADJAK

I Definitions – When used in this article.

a. Motorized Padjak – shall mean three-wheeled vehicle with a sidecar propelled by an agricultural engine used to transport passengers or cargoes, either for private use or for hire

II Imposition of fees – there shall be collected from the owners of motorized tribike/padjak operated within the Municipailty within the following rates:

a) Application fee	Php	30.00
b) Mayors Permit Fee		100.00
c) Registration Fee		110.00
d) Plate Number		40.00
e) ID		40.00

III Terms of Payment. The fees imposed herein shall be due on the first day of January and payable to the Municipal Treasurer not later than the last working day of January every year. Penalty of 25% shall be charged for late registration.

Section 89. PERMIT FEE ON PEDALLED TRICYCLE (PADJAK)

I Definition – As used in this ordinance:

(a) Padjak – Shall mean a three-wheeled vehicle, with a sidecar attached to a bicycle used to transport passengers or cargoes either for private use, or for hire.

II Imposition of Fees – There shall be collected from the owners of pedaled tricycle operated within the municipality with the following rate.

	Amount of Tax Per Annum	
(a) Permit Fee	Php	50.00
(b) Application		30.00
(c) Plate #		40.00
(d) ID		40.00
(e) Registration Fee		50.00

III 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 January; the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase. Late registration fee of 25% shall be imposed.

Section 90. PERMIT FEE ON BICYCLE

I Imposition of Fees. There shall be collected the followings fees annually, for the registration and permit for each bicycle being used in this municipality.

(a) Application and service fee	Php	20.00
(b) Permit and/or registration fee		50.00
(c) Cost of plate,		30.00

II The Manner of Payment – The fee imposed in this article shall be paid to the Municipal Treasurer within the first day of January every year. For bicycle acquired after January 30, the permit shall be paid within twenty (20) days after acquisition. Late registration fee of 25% shall be imposed.

ADMINISTRATIVE FINES AND PENALTIES - Guidelines governing the implementation of Sections 86 to 90 under this article:-

I Definition of Terms:

- a. **Administrative Penalty** – shall refer to the penalties imposed within the administrative power of the local government unit and sanctioned by existing government policies and regulations.
 - b. **Violator’s Citation Ticket** – for the purpose of this ordinance, shall refer to a ticket issued by the law enforcer to any violator of any ordinance covered by this ordinance.
 - c. **Ordinance Violator** – shall refer to all such persons violating any of the ordinances herein mentioned or covered therefore.
- II The administrative penalties consisting of fines shall apply to all ordinances which provide fines and penalties which shall be imposed as follows:

First Offense - 25% of the fines provided in the ordinance violated.
 Second Offense - 50% of the fine provided in the ordinance violated
 Third Offense - 75% of the fine provided in the ordinance violated.

Violators upon apprehension shall be issued with a violator’s citation ticket and must be redeemed with the Municipal Treasurer’s Office within seventy two (72) hours upon receipt.

The particular provision governing issuance of citation tickets and the corresponding penalties is stated under section 89 of Municipal Ordinance No. 003-03.

All fines from administrative penalty, shall be paid directly to the Municipal Treasurer’s Office with corresponding notation of the citation ticket.

Failure on the part of the violator to redeem his citation ticket within the prescribed period, subject violation shall be referred to the Municipal circuit trial court for filing of the appropriate charges with the proper court.

Duties of Law Enforcer. It shall be the duty of the law enforcers to be named and constituted by the Municipal Mayor, to report and submit within twenty four (24) hours the list of apprehended violators issued violator’s citation tickets to the Office of the Municipal Treasurer.

Report on Violations and Income Derived. The Municipal Treasurer is hereby required to prepare and submit a separate monthly written report to the Municipal Mayor copy furnished the Sangguniang Bayan the number of violators issued with a violator’s citation ticket as well as the amount derived therefrom.

- III The Municipal Mayor through the PNP Chief shall regulate and control the operation of motorized tricycles and trimobiles in the Municipality.

The Municipal Treasurer shall keep a registry of all tricycle, motorized padjak, pedaled tricycle and bicycle operators, which shall include among others the name and address of the operator and the member, the brand and the technical description of the unit owned, and the registration number of the units;

- IV Other specific provisions:

1. Motorized and pedaled padjak shall be allowed to ply only on specific route area, which shall be identified according to the background color of their respective plate number.
2. Motorized tribike or motorized Padjak and pedaled padjak units for private use shall be registered just the same at the Municipal Treasurers Office with an annual registration fee similar to Motorized tribike or padjak for Hire.
3. A metal registration plate shall be provided by the LGU to the pedaled tricycle and bicycle upon registration

Section 91. PERMIT FEE ON CIRCUS AND OTHER PARADES

- I **Imposition of Fee** – There shall be collected a Mayor’s Permit Fee of Php150.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

AMOUNT OF FEE	
Registration Fee	Php 100.00
Inspection Fee	50.00
Branding Fee	200.00
Livestock Development Fund (LDF)	20.00
For Certificate of Ownership	100.00
For Certificate of Transfer	100.00
For Registration of Private Brand	100.00

- II **Time and Manner of Payment** – The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least (5) days before the schedule date of the circus or parade on such activity shall be held.

- III **Exemption** – Civic and Military parades as well as religious processions shall not be required to pay the permit fee imposed herein.

IV Administrative Provision.

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

Section 92. REGISTRATION AND TRANSFER FEES OF LARGE CATTLE

- I **Definition.** For purpose of this Article, “Large cattle” includes a one-year-old horse, mule ass, carabao, cow or other domesticated member of the bovine family.
- II **Imposition of fees.** The owner of the 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 registration fee as follows.

AMOUNT OF FEE	
Registration fee	Php 100.00
Inspection fee	50.00
Branding fee	200.00
Livestock Development Fund (LDF)	20.00
For Certificate of Ownership	100.00
For Certificate of Transfer	100.00
For Registration of Private Brand	100.00

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

- III **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.

IV Administrative Provisions.

- a) The ownership of large cattle or its sale or transfer of ownership to another person shall register with the Municipal Treasurer. All branded and counter branded large cattle presented to the Municipal Treasurer shall be registered in a book showing

among others, the name and residence of the owner: the consideration or purchase price of the animal in cases of sale or transfer; and the class, color, sex, brands and other identification marks of the cattle. These data shall be stated in the certificate in the ownership issued to the owner of the large cattle.

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

V **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.

Section 93. PERMIT AND INSPECTION FEES ON PIG PEN, COW OR CARABAO AND CHICKEN PEN

I **Imposition of Fee.** There shall be collected to construct and annual inspection fee of pig, cow or carabao or chicken pen within this municipality based on the following rates:

Mayor’s Permit Fee	Php	100.00
Inspection Fee		100.00

II **Time of Payment.** The fee shall be paid to the Municipal treasurer upon application for the permit to construct and after inspection of the pen made by the Municipal Engineer or Sanitary Inspector.

III **Administrative Provisions** – Construction of cow, pig, carabao or chicken pen shall only be made upon compliance to municipal plan and zoning requirements.

Section 94. PERMIT/REGULATORY FEE FOR THE USE OF PAVEMENT, STREETS AND MARKET PREMISES DURING FIESTA

Imposition of Fees. There shall be collected for the use of pavement, streets and market premises for business or other purposes during town fiesta, based on the following rates:

For business purposes during town fiesta per square meter per day	Php	40.00
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Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit but before occupying or amusing the pavement, street or market premises.

Administrative Provision. No person shall be allowed to use or occupy pavement, street or market premises during town fiesta for benefit or business purposes who has not secured the Mayor’s Permit and pay the fee imposed in this Article to the Municipal Treasures Office.

Section 95. WHARFAGE FEE

Imposition of Fees. There shall be collected from every boat, motorboat, launch or ship or other vessels propelled by steam or internal combustion engine or otherwise engaged in water transportation or trade, regardless of tonnage, which berth at any pier of wharf owned or operated by the Municipality, or makes fast to any vessel lying as such wharf or pier for any purpose shall pay dockage or wharfage fee, based on the following rates;

Per registered gross ton, for the first 24 hours	Php	150.00
Per registered gross ton for the succeeding 24 hours		20.00

Time and Manner of Payment – The fee imposed in this Article shall be paid to the Municipal Treasurer within 24 hours upon docking at the Municipal pier or wharf to load or unload cargoes or passenger, by the purser or captain of the ship, boat or motorboat, or launch.

Administrative Provision – The Municipal Treasurer shall have control over the operation, upkeep and maintenance of the Municipal wharf.

The fee herein imposed shall be without prejudice to the imposition of the Philippines ports authority.

All rules and regulations governing the operation of municipal wharf or pier is hereby adopted as part of this Article.

Surcharge for Late Payment. Failure to pay the fee imposed herein within the time fixed shall subject the tax payer to a surcharge of twenty five (25%) percent of the amount of tax due, such surcharge to be paid at the same time in the same manner as the tax due.

Section 96. PERMIT/INSPECTION FEES ON ANIMALS FOR SHIPMENT

I **Imposition of Fees.** There shall be collected permit/inspection fee on animals for shipment to places outside of this municipality, based on the following rates:

Large Cattle, per head	100.00
Hogs, less than 50 kilos, per head	10.00
Over 50 kilos, per head	15.00
Fowl, per dozen	15.00
Other animals, per head	10.00

II **Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer by the person who wants to ship any of the above-mentioned animals to places outside the municipality after the same had been inspected by the livestock inspector but before the issuance of the sanitary inspection certificate.

III **Administrative Provisions** – No animals shall be shipped or transported to places outside this municipality without the sanitary inspection certificate and the fee thereof paid to the Municipal Treasurer.

No transport company, agency or person engaged in sea land or air transportation shall be allow or accept shipment or load the animals without the permit and sanitary inspection certificate presented by the shipper thereof.

Verification and Inspection of animals shall be made in order to determine ownership or possession and fitness of the animal for human consumption.

Section 97. INSPECTION FEE ON FISH, MEAT, ANIMAL HIDES, ETC. FOR SHIPMENT

I **Imposition of Fees.** There shall be collected on inspection fee from every dealer or any person who shall ship or transport fish, meat animal hide and similar products to places outside this municipality, based on the following rates:

Fish (fresh or Dried), per box	Php	2.50
Animal hide, per kilo		0.25
Meat (fresh or dried) per kilo		0.25
Bagoong (any kind or form), per tin can of five gallons		0.25

II Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal treasurer after inspection is made but before the issuance of the sanitary certificate.

III Administrative Provisions:

- a) Any person or dealer in hide, fish meat and the like who ships or transport the same shall secure the sanitary permit/inspection certificate from the Municipal Health Officer and pay the fee herein imposed to the Municipal Treasurer.
- b) No bagoong (any form), dried fish (any kind), fresh fish (any kind) or animal hide shall be shipped or transported from this municipality without the sanitary inspection certificate.
- c) No transportation company engaged in sea, land or air transport shall allow or accept the shipment of the above mentioned products unless the owner thereof presents the sanitary inspection certificate issued for the purpose.

Section 98. DOG REGISTRATION AND VACCINATION

I Imposition of Fees – There shall be collected from every owner of dog a vaccination fee in the following amount:

Vaccination fee (each dog)	Php	100.00
Registration fee		50.00

II Administrative Provisions

1. Vaccination Against Rabies – Means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of animal Industry, Department of Agricultural. Such vaccination must be performed by trained individual from BAU, Provincial Veterinarian Office and Municipal Agriculture Office.
 - (a) Every dog 3 months of age older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.
2. It shall be the duty of each trained vaccinator when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information:
 - a. Owners name, address and telephone number if any
 - b. Description of dog (color, sex, markings, age, name, species and breed if any.
 - c. Dates of vaccination and vaccine expiration if known
 - d. Rabies vaccination tag number
 - e. Vaccine produced
 - f. Vaccinator’s signature
 - g. Veterinarians license number/vaccinator’s address

The dog owners shall be provided with a copy of the certificate. The veterinarian/vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/vaccinator, shall be securely attached to the collar of the dog.

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

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

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

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

5. Reporting of biting Incidents – The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report of the incident to the Municipal Rabies Control Authority a health care worker or a police officer receiving such information who shall immediately transmit to the Municipal Rabies Control Authority for investigation.
6. The owner of a dog which has bitten any person shall responsible for all the treatment and dog examination.
7. The owner or keeper of any dog licensed under this article shall provide a leather or metal collar. He shall also tie the dog within his premises and shall muzzle the dog if set loose outside his premises.
8. **Time of Payment.** The fee imposed herein shall be paid within the first twenty (20) days of January every year. If the dog is acquired after January 20, the fee shall be paid without penalty within the first twenty days after date of acquisition.

Section 99. PERMIT FEE FOR INSPECTION AND VERIFICATION OF SUBDIVISION

I **Imposition of Fees.** 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.

Permit fee for Verification: Annual Fee

- | | | |
|--|-----|--------|
| a) For subdivision less than five (5) has (per ha) | Php | 700.00 |
| b) For subdivision from five (5) to less than ten (10) has. (per ha) | | 500.00 |
| c) For subdivision over ten (10) has. (per ha) | | 300.00 |

In addition, subdivision owner shall pa an annual of ten (10) pesos for verification and inspection per hectare or fraction thereof until the construction of the roads, bridges, drainage system, installation of electric post, and water system, if any are complete.

Final Permit for Inspection:

- | | | |
|---|-----|--------|
| a) For the firs twenty (20) linear meters | Php | 100.00 |
| b) For every meter in excess of linear meters | | 5.00 |
| c) Streets: | | |

- For the first square meter 10.00
- For every sq. m. in excess of 20 sqm 3.00
- d) Reinforced concrete culvert for every meter 5.00
- e) Bridge 100.00

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.

II Time of Payment. The subdivision owner or his representative shall pay the fees imposed in this article to the Municipal Treasurer before verification or inspection is conducted.

III Administrative Provision. The Municipal Mayor shall administer the provision of this article and other existing ordinance, executive orders, laws, regulating to, and governing subdivision and housing projects.

Section 100. PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALKS, ALLEYS, PATIOS, AND PLAYGROUNDS

I Imposition of Fee. Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction work and other purpose, shall first secure a permit from the Mayor and pay a fee in the following schedule.

- For construction (per sqm per day) Php 50.00
- Others (per sqm per day) 20.00

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

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

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

Section 101. SLAUGHTER FEES

I Imposition of Fees – There shall be imposed the following:

A Permit Fee to Slaughter – Before any animal is slaughter for public consumption, a permit fee thereof shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

- | | |
|-------------------|------------|
| | Per Head |
| • Large Cattle | Php 200.00 |
| • Hogs | |
| Less than 50 kls. | 50.00 |
| Over 50 kls. | 60.00 |
| All others | 90.00 |

B Slaughter Fee- The fees shall be paid to cover the cost of service in the slaughter of the animals at the Municipal Slaughterhouse, in accordance with the following rates:

	Per head
For Public Consumption	

Large Cattle	Php	50.00
Hog		40.00
All others		30.00
For home consumption		
Large Cattle	Php	40.00
Hog		30.00
All others		20.00
Slaughter fee “Panluntog” (Public Consumption Only)		
Large Cattle	Php	100.00
Hog		80.00
All others		50.00

The term “Panluntog” shall mean the slaughter of any animal in the slaughterhouse beyond its scheduled time.

Corral Fee- Per Head, per day or fraction thereof:

Large Cattle	Php	15.00
Hogs		15.00
All others		10.00

Post Mortem Fee – There shall be paid to cover the cost of service in the conduct of post mortem examination of all kinds of meat coming from outside the municipality or slaughter house being brought to the public market for sale, based on the following rates:

Beef, Cara Beef, per kgs.	Php	3.00
Pork per kgs.		2.00
Other meat, per kgs.		2.00

Service Fee – There shall be paid for the use of van in transferring the dressed meat from the slaughter house to the public market, based on the following rate:

Per kg. of dressed meat	Php	2.00
-------------------------	-----	------

II Prohibition. Permit to slaughter animals shall not be granted unless the corresponding fees are paid.

III Time of payment –

- a) Permit Fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- b) Slaughter Fee – The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

IV Administrative Provisions –

- a) The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold to public.
- b) Before issuing permit to slaughter large cattle, the Municipal Mayor or his duly authorized representative, shall require the applicant the certificate of ownership or certificate of transfer if the person applying for the permit is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in favor, one such certificate shall be issued and the corresponding fee to be collected thereof.
- c) Before any animal is slaughtered for public consumption, a permit thereof shall be secured from the Municipal Mayor or his duly authorized representative. The permit shall bear the date month of issue and the stamp

of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

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

Section 102. LICENSE FEES ON MEAT HANDLERS

I Imposition of Fees. There shall be collected annual fee on meat handlers based on the following rates:

Meat Shop Operator	Php	150.00
Meat Processor		150.00
Meat Dealer		125.00
Vendor		125.00
Butcher/Dresser		125.00
Cutter		125.00

II Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a license from the Municipal mayor.

III Administrative Provisions:

1. All applicants of meat handling and meat vending must undergo a short seminar to be conducted by the National Meat Inspection Commission (NMIC) and must secure a medical certificate, police clearance and Mayor's Permit before a license can be given.
2. The license is non-transferable and said license holder is authorized only to operate within specified area approved in the application.
3. The license is valid only for one (1) year and application for the renewal of license must be made at least one (1) month before the expiration date of the license.
4. The license and the certification of training from NMIC must be placed in a conspicuous place in every stall.
5. License may be revoked for violation of Meat Inspection guidelines per NMIC Executive Order No. 137, dated November 1993 and other pertinent laws.
6. Other necessary rules and regulations shall be issued by the Municipal Mayor his duly authorized representative for the proper and effective implementation of this Article.
7. No meat handler shall engage in any trade unless he has undergone training conducted by the National Meat Inspection Commission and has secured a valid license from the Municipality of Camaligan as a meat handler.

IV Surcharge for Late Payment. Failure to pay the fee on the time shall subject the meat handler to a surcharge of twenty five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due on unpaid fees.

V Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than one thousand pesos (1,000.00) nor more than two thousand pesos (P2,000.00) , or imprisonment of not less than one (1) month nor more than two (2) months, or both such fine and imprisonment at the discretion of the court.

Section 103. REGULATORY FEES ON THE ACCREDITATION OF NON-GOVERNMENTAL (NGO'S) PRIVATE (PO'S) AND RELIGIOUS ORGANIZATION

I Definitions and Terms – Whenever used in this Ordinance, unless the context otherwise requires the several terms defined herein shall have the same meanings herein set forth and the following additional terms shall be constructed to mean as follows:

- a) Accreditation – is the legislative action of the Sangguniang Bayan of processing and approving application of any organization, association and the like based on the rules and regulations set forth for this purpose;
- b) Registration – shall mean to record in a special registry book all accredited associations, organizations, clubs and other similar non-government organizations, its nature of existence, function and purpose;
- c) General Public – is the constituency of any specific place in the municipality of Camaligan, Province of Camarines Sur.

II Imposition of Fees – There shall be collected and annual fees accreditation of the existing civic, religious, social, educational, cultural and ecological associations/organizations and other similar non-government organizations, its social functions and fund raising in this municipality, based on the following rates;

Accreditation Fee	Php	500.00
Re-accreditation Fee		250.00

III Time of Payment – The fee imposed herein shall be paid to the Municipal Treasurer upon application for accreditation to the Sangguniang Bayan of Camaligan, Camarines Sur.

IV Administrative Provisions –

- a) There shall be accreditation of any civic, religious, social, cultural, ecological association and similar non-government organization operating any gainful activity, conducting fund raising or social function within the jurisdiction of the Municipality of Camaligan Province of Camarines Sur.
- b) No organization, association, group of persons or any similar organization shall be permitted/allowed to conduct any fund raising activity unless such organization, association or group of persons is accredited and has complied with the requirements as mandated by this Article.
- c) An organization, association or group of persons with at least fifteen (15) members shall be qualified for an accreditation.
- d) For new applicant:
 - Letter of Application;
 - Duly accomplished Application Form;
 - Board resolution signifying intention for accreditation for the purpose of membership in the local special bodies;
 - List of current officers;
 - Annual Accomplishment Report for the immediately preceding year;
 - Financial Statement, also of the immediately preceding year; and
 - Certificate of registry with the Securities and Exchange Commission, Cooperatives Development Authority, Department of Labor and Employment, Department of Social Welfare and Development or any national government agency that is empowered by law or policy to accredit people’s organizations, non-government organizations or private sector organizations. If not formally registered, the said organization may be recognized by the Sangguniang for purposes only of meeting the minimum requirements of an organization.
 - Constitution and by-laws
- e) For organization applying for renewal of accreditation.
 - Report of project development and track record of the immediate preceding year.

- Reliability as evidence by the proposed program of activity entered into the minutes of meeting duly certified by the secretary of the association/organization.
- f) The duly accredited organization/association must submit financial report to the Office of the mayor and Sangguniang Bayan, all of the municipality of Camaligan, after every conclusion of any sponsored activity which the general public is involved and the annual report which shall be submitted to the Sangguniang Bayan within sixty (60) days from the end of the year.
- g) The Committee on Accreditation composed of the following members, shall carry out the objectives of this Ordinance:
- SB Member (Chairman, Committee on Human Development & Social Welfare or extension Services) -Chairman
 - DILG Officer - Member
 - ABC President - Member
 - SK Federation President - Member
- h) The Committee on Accreditation shall provide application forms to the applicant/s recommend to the Sanggunian for its passage if such application is meritorious and the requirements herein stipulated are complied with.
- i) The application, if the recommendation of the concerned standing committee is favorable, shall be approved by the Sanggunian through a resolution.
- j) Upon approval of such resolution, the Office of the Sangguniang Bayan shall issue the Certificate of Accreditation duly signed by the Chairman and Members of the Committee.
- k) The Committee on Accreditation shall keep each registry book of all accredited organizations, associations and the like for record and reference purposes.
- V **Penalty.** Any organization, association or group of persons found violating provisions of this article shall be fined two thousand pesos (2,000.00) and the president or chairman or the duly recognized head of the association, organization or group of persons shall suffer the penalty of imprisonment of not less than one (1) month but not more than six (6) months at the discretion of the court.

Section 104. PERMIT FEE FOR FUND RAISING, SOLICITATION AND OTHER SIMILAR FORMS OF FUND DRIVES -

I **Definition** of term when used in this article:

- a) **Fund Raising/Fund Drive** - shall refer to the act of solicitation by groups or organizations for the purpose of raising money for charitable or public welfare purposes, etc. including but not limited to benefit dances, contest, races, bingo games and other activities for a good cause, etc., but shall not include cockfights, lotteries and other games of chance and all kinds of solicitations emanating from the school.
- b) **Solicitation** - shall mean procuring anything of value, asking for donations and voluntary cash contributions form the public and private sectors in the community as a fund drive.
- c) **Donation** - shall mean cash donation to a certain group for public welfare purposes and/or for a good cause.

II **Imposition of Fees.** There shall be collected permit for fund raising, solicitation and other similar forms of drives before any association start the drive for raising funds in the following schedule:

- | | |
|--|--------------|
| 1. Concerts | Php 1,000.00 |
| 2. Exhibitions, baseball and other similar games | 1,000.00 |
| 3. Fund raising/Fund drives | 300.00 |

4. Carolling/Pastoras 300.00

III **Exemptions.** The fee imposed in this article shall not be collected in the following cases:

- a) A fund raising activity conducted and solicited only among its members of the organization.
- b) A fund raising activity conducted and sponsored by LGU's, but just the same they are still obliged to secure permit.

IV **Time of Payment.** The corresponding fees and charges shall be paid to the Municipal Treasurer's Office provided by the official receipt to be attached for the solicitation permit application.

V **Administrative Provisions.** The Municipal Social Welfare and development Office shall be tasked to process the issuance of permits for solicitation, fund raising and other similar forms of fund drives.

VI **Penalty.** Any organization, association or group of persons found violating provision of this article shall be fined of not less than Five Hundred (Php 500.00) pesos but not more than One Thousand (Php 100.00) Pesos or an imprisonment of not more than six (6) months or both such fine and imprisonment at the discretion of the court.

Section 105. REGISTRATION FEES OF FISHING BOATS AND MOTOR BOATS

I **Imposition of Fees** – There shall be collected the following annual registration fees from the owner of each fishing boat or motorboat of three (3) gross tone or less operated within this municipality.

- | | | |
|---|-----|--------|
| a) Motorized with engine of less than 10 HP | Php | 100.00 |
| b) Motorized with engine of 10 HP or more | | 150.00 |
| c) Non-motorized | | 75.00 |

II **Time and Manner of Payment** – The fee herein imposed shall be paid to the MTO within the first twenty (20) days of January or within the first twenty (2) days of each calendar quarter.

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

III **Administrative Provision.** The Municipal Treasurer shall keep a register of all fishing boats motorboats or banca issued a Mayor's Permit which shall contain among others the same and address of the owner corresponding registry number make or kind of engine and the like.

Section 106. PERMIT FEES FOR THE OPERATION OF COMPUTER CENTERS FOR FEE, BY ADDING THEREIN COMPUTER SERVICES AND SIMILAR SERVICES SUCH AS BILLIARD HALLS

I **Definition.** When used in this article.

- a) **Computer Services** – shall be taken to mean all centers offering computer encoding, internet, repairs, sales, etc.. and computer games for a fee regardless of the number of computer units available in the center.
- b) **Billiard Halls** – shall mean all entertainment centers offering billiard games for a fee regardless of the number of billiard tables available.

II **Imposition of Fee.** There shall be collected an annual permit fee for the operation of family computer centers for a fee in the Municipality of Camaligan, Camarines Sur, buy adding therein computer services and similar services such as billiard halls, on the following rate:

- 1. For each Computer Machine or Equipment,

Computer Services and Entertainment	Php	150.00
2. For each Billiard Tables		150.00

III Time of Payment. The fee imposed in this article shall be paid to the municipal treasurer within the first twenty (20) days of January each year or within the first twenty (20) days of the month following the acquisition. Thereafter the fee shall be paid within the first twenty days of January.

IV Administrative Provision.

- a) "No Computer Center, Computer Service Centers and Billiard Halls shall be established or operated within a distance of fifty (50) meters radius from any educational institutions, public or private, except only if the Computer Services is operated solely and exclusively for Computer Encoding, Internet Sales and Repair Services without introducing Computer Games in their units".
- b) No Computer Center, Computer and Billiard Halls shall be opened for business operation unless that the same has been certified to by the Municipal Health Officer and the Fire Station Chief, as having complied with the requirements of the Health and Fire Departments, and the Municipal Engineer to certify as to the structural fitness and suitability of the building and safeguard facilities for radioactivity and provide toilet facilities within the premises.
- c) The operator shall set up safeguard facilities for radioactivity.
- d) A Special Task Working Group organized by the Municipal Treasurer shall be allowed to visit and evaluate the actual operations of such establishment and make periodical report to that office at least once in three (3) months or quarterly.
- e) No Computer games, Computer Services and, billiard games shall be played and opened to the public except during hours from 9:00 o'clock AM to 10:00 o'clock PM, provided, however, that during Saturdays, it may be allowed from 8:00 o'clock AM to 12:00 o'clock midnight;
- f) No Computer, Computer Service and Billiard Hall shall be opened to persons below 18 years old during and between the hours from 7:00 A.M. to 4:00 P.M. except on Saturdays, when there are no classes in the schools, public or private, and on Sundays and Holidays. In no case shall betting be allowed in these establishments.
- g) The Municipal Treasurer shall prepare a registry of all Computer Centers and similar services such as Billiard Halls being operated in this municipality. Such registry shall include the name and address of the operator, date and cost of acquisition, name or brand and such other information as may be necessary.

Section 107. REGISTRATION FEE OF FARM EQUIPMENTS

I Imposition of Fee. There shall be collected a Registration Fee of One Hundred (Php 100.00) Pesos per unit of Farm Equipments being operated in this municipality.

II Time and Manner of Payment. – The fee imposed herein shall be paid to the Municipal Treasurer before any farm equipments is permitted to operate in this municipality.

III Administrative Provisions.

- a) Owner(s) of any farm equipment operated in this municipality shall be required to register first to the office of the Municipal Treasurer.
- b) The Municipal treasurer shall prepare a registry of all farm equipments operated in this municipality. Such registry shall include the name and address of the operator, date and cost of acquisition, name or brand and such other information as may be necessary.

Section 108. REGISTRATION AND INSPECTION FEES ON MACHINERIES AND ENGINE ATTACHED TO THE LAND AND OTHERS

I Definition. When used in this Article – Machinery shall embrace, engine, mechanical contrivance, instrument, appliance and apparatus attached to the land or vessel. It includes the physical facilities as well other equipment, designed for essential to its manufacturing, commercial, industrial agricultural progress.

II Imposition of Fees. There shall be collected an annual inspection and registration fees on any machinery or engine installed such as internal combustion on engine, system boiler, generator, and other machinery propelled by electric motor, gas tank or recipient operated in this municipality in accordance with the following rates.

1. Annual Inspection Fee:

A) Boilers: each unit

Under 10 horsepower	Php	150.00
10 to 29 HP		200.00
30 to 49 HP		300.00
50 to 69 HP		400.00
70 to 89 HP		500.00
90 to 100 HP		600.00

Each horsepower over 100 HP he above rating for boiler shall be:-

B) Pressure vessel, each unit

Under 2 cubic feet	Php	50.00
From 2 to 5 cubic feet		50.00
Over 5 to 10 cubic feet		100.00
Every cubic foot 10 cubic ft.		4.00

C) Internal Combustion Engine, each unit:

Under 10 HP	Php	160.00
10 to 29 HP		280.00
30 to 49 HP		400.00
50 to 69 HP		520.00
70 to 89 HP		640.00
90 to 100 HP		760.00
Each horsepower over 100 HP		4.00

The above rate shall be based on the horsepower fixed by the manufacturer of the engine

D) Machinery propelled by electric motor, each unit:

Up to ½ horsepower	Php	12.00
Above ½ HP up to 1 HP		40.00
Above 1 HP up to 3 HP		80.00
Above 3 HP up to 5 HP		120.00
Above 5 HP up to 10 HP		160.00
Above 10 HP up to 20 HP		200.00
Above 20 HP up to 30 HP		240.00
Above 30 HP up to 40 HP		320.00
Above 40 HP up to 50 HP		400.00
Above 50 HP up to 60 HP		480.00
Above 60 HP up to 70 HP		560.00
Above 70 HP up to 80 HP		640.00
Above 80 HP up to 90 HP		720.00
Above 90 HP up to 100 HP		800.00
For every horsepower or fraction thereof above 100 HP		4.00

The total number of machinery or engines of less than ¼ horsepower capacity shall be charge in accordance with the above schedule, and the horsepower rating of the machinery shall be based on the number of horsepower fixed on the propelling electric motor by the manufacturer of the machinery or engine.

- E) Gas Tank and/or recipient, each unit:
Every 27 cubic feet or fraction Php 40.00
Owner of gas tank or recipient or subject to payment of initial inspection fee only.

III Administrative Provisions –

- a) The registration of machineries and engines attached to the land and others shall be every January of each year at the Office of the Municipal Engineer. Installation of new machinery/ies and engine/s shall no be allowed without prior inspection and approval by the Municipal Engineer.
Only machinery or engine attached to the land within the Municipality shall be registered at the Office of the Municipal Engineer.
All machineries or engine which have not been registered and inspected in accordance with this article shall be considered new and such registration certificate shall be furnished the office of the Municipal Treasurer.
- b) Inspection of all machineries and engines shall be done annually by the Municipal Engineer to which a corresponding certificate shall be issued to the owner upon payment of the herein imposed.
- c) The Municipal Engineer shall make a register of all machineries of engines registered with his office in such registry shall contain the brand or make of the engine, date of acquisition, cost volume or horsepower, and name and address of the owner.

Section 109. REGULATING FISHING AND/ OR FISHERY PRIVILEGES

- I **License/permit for fishery grant** – it shall be unlawful for any person, cooperative, partnership, association, or corporations to take or catch fish or other aquatic products by means of nets, traps or other fishing gears in the Municipal water of this municipality or by means of fishing boats or vessels three tons gross or less unless provided with the necessary license permit issued for the purpose by the Municipal Mayor. It shall be likewise illegal for any person cooperative, partnership, association or corporation to operate fish corrals or oyster culture beds, mussels or take or catch “bangus” fry, or pawn fry or fry of other species for propagation within the jurisdiction of this Municipality without first securing Municipal grant therefore conferred as provided by law and this ordinance.
- II **Person eligible for fishing and/or fishery privileges and to construct or operate fishpens or fish cages.**

The following are under this ordinance eligible for fishing and/or fishery privileges and to construct or operate fishpens or fish cages.

- (a) Citizens of the Philippines
- (b) Cooperative, partnership, associations or corporations duly registered or incorporated under the laws of the Philippines and authorized to transact business in the Philippines and at least sixty per centum (60%) of whose capital stock belong wholly to citizen of the Philippines.
- (c) **Issuance of individual licenses fishing zones.** – if after notices for the grant of fishery rights through public auction, no interested bidder opt to lease any fishing zone within the municipality waters, the Sangguniang Bayan is authorized to grant the privileges of erecting fish pens/cages within the definite area or portion of the municipal waters to individual fixed hereunder:

<u>Fishpens or fish cages</u>	<u>Mayor's Permit</u>	<u>Annual Tax</u>
Per hectare or fraction thereof	Php 25.00	Php 200.00
Per 50 sqm or Fraction thereof; and	25.00	150.00
Water rental of space occupied (0.20 per sqm)	25.00	150.00

III Application for exclusive fishing privilege. Application for any of the exclusive privileges mentioned in the preceding section shall be made on official forms duly approved by the Sangguniang Bayan; Provide, that application for the construction establishment or operation of fish pens or fish cages shall be accompanied by the following requirements;

- (a) Location plan of the area applied for within the designated fish pens /fish cages belt;
- (b) Article of incorporation, by-laws and/or certificate of registration when applicable.

IV Area that may be granted. Pursuant to section 5 of Fisheries Administrative Order No. 160 the following area may be granted to qualified applicants:

- (a) for fish pens
 1. Individuals may be granted an area of not more than one hundred sqm.(100);
 2. A juridical applicant may be granted an area of not more than two hundred sqm(200)
- (b) For fish cages
 1. An individual may be granted an area not more than fifty (50) sqm;

V To whom to submit application. All application shall be forwarded to the Municipal Mayor. Upon receipt of the application the Municipal Mayor shall satisfy himself that the license applied with will not prejudice public interest and that the portion or area from which an application for lease has been is not covered by any subsisting lessee.

VI Report of Fish Caught. Any individual or entity who has obtained a fishery grant or license to take or catch fish in the Municipal waters of the Municipality shall submit to the Municipal treasurer of the Municipality when he is fishing within the first ten days of each quarter, a quarterly report on triplicate copies showing the kind of quantity and value if sold of fish caught during the month provided that the Sangguniang Bayan shall furnish the Bureau of Fisheries and Aquatic Resources for statistical purpose on forms which shall be furnished by the bureau such information and data on fishery matters as are reflected in such forms.

VII Restriction. – license and permits issued or contacts executed under the article shall contain provisions to the effect that:

- (a) No Fish Coral or “baklad” shall be constructed within two hundred (200) meters of another fish coral in marine fisheries or one hundred 1(00) meters in fresh water fisheries unless they belong to the same licensee/grantee but in no case shall the distance to less the sixty (60) meters apart. Or unless previously approved by the Secretary of National Resources.
- (b) Fish corals shall be entirely open during closed season period or periods established by the honorable the secretary of the Natural Resources for the free passage of fishes to enable the considerable number of reach the spawning grounds.
- (c) No fishermen or fish cage shall be constructed or established or operand outside the designated fish pen / fish cage belt designated for the purpose.
- (d) No license shall be issued to construct, established or operate fish pen / fish cages within 30 meters distance from each other for purpose of free passage and or navigation.

- (e) Nothing on the license shall be construed as permitting the lessee grantee or permittee to under take any construction which will obstruct the free navigation in any stream or lake flowing through or adjoining the fish corals or impede the flow and ebb of the tide to and from the area wherein the lessee or license, grantee or permittee is granted a fishery privilege.
- (f) The licensee agree unconditionally to comply with all the laws, decrees, orders, rules and regulations governing fishing now, or which may hereafter enforced.
- (g) Failure to pay any fee or file a bond when due as prescribed in the permit, license, contract or regulation shall be sufficient reason for the cancellation of the license, permit of contract.

VIII Prohibition. It shall be unlawful to any person to catch, take, or gather or cause to be caught, taken or gathered fish or fishery / aquatic products in Municipal waters with the used of explosives, obnoxious or poisonous substances or by the use of electricity. Provided, that the Sangguniang Bayan shall recommend to the Secretary of Natural Resources, subject to such safeguards and conditions deemed necessary, may allow for research, educational or scientific purposes the use of explosives, obnoxious or poisonous substances or electricity to catch, take, or gather fish or fishery / aquatic products in specified areas.

IX Applicability Clause. All existing laws, rules and regulations governing the fishing in the Municipal waters are hereby adopted as applicable in the implementation of this section.

Section 110. LOCAL ASSESSOR’S FEES

I Imposition of Fees – There shall be collected for services rendered by the Municipal Assessor’s Office of this municipality, the following fees:

- (a) Certifications:

Certified true copy of FAAS/TD’S	50.00
Certificate of Landholdings/Non-property	50.00
Certificate of Non-Improvement/Certificate of latest and current TD	50.00
- (b) Research fee (per parcel) 20.00
- (c) Other Fees:

Revision Fee (per parcel)	100.00
Inspection Fee	100.00
Segregation/Consolidation Fee (per transaction)	150.00
Authentication Fee (per copy)	50.00
Processing Fee	100.00

II Time of Payment – The fees shall be paid to the Municipal Treasurer before the Municipal Assessor issue certification relative to Real Property matters.

III Administrative Provision. The Municipal Assessor shall require every taxpayer the Certificate of tax payment before he/she could be issued of the above certifications.

Section 111. TAX CLEARANCE FEE

I Imposition of fees. There shall be collected service fee for every tax clearance certificate issued by the Municipal Treasurer/Assessor on every person who is required to secure thereof before he engage in any business activity within this municipality, base on the following rates.

- For every two (2) copies of typewritten/computerized Tax clearance certification. Php 50.00
- For Additional copy(ies) or a fraction thereof (per page) 10.00

II **Time of payment.** The fees shall be paid to the Municipal Treasurer upon application but before the tax clearance certificate is issued.

III **Administrative Provision** – Tax Clearance certificate shall be issued only upon certification that the applicant has paid all tax obligations to the municipality.

Section 112. SOCIAL SERVICE FEES

I **Imposition of Fee** – There shall be collected fees to every person requesting certification and case study report from the Office of the Municipal Social Welfare Development, based on the following rates:

(a) Certification	
Loan purposes	Php 50.00
Public Attorney’s assistance	100.00
Others	20.00
(b) For Social Case Study Report	
Class “A” (above Php 100,000.00 annual income)	Php 200.00
Class “B” (50,000.00 – 100,000.00 annual income)	100.00
Class “C” (below 50,000.00 annual income)	20.00
(C) Other Fees	
Membership Fee for Senior Citizen	50.00

II **Time of Payment** – The fees imposed herein shall be paid to the Municipal Treasurer before certification/case report issued to any person by the office of the Municipal Social Welfare Development.

III **Administrative Provision** – Person/s securing certification shall be required of barangay certification from their respective barangay. Social case study shall be required of medical certificate for out-patient and clinical abstract for the inpatient.

Section 113. RENTALS OF PERSONAL AND REAL PROPERTIES OWNED BY THE MUNICIPALITY

I **Imposition of Fees.** The following rates of rental fees for the use of real and personal properties of this municipality shall be collected.

	Rate of Rental
1. Land Only (per sqm, per month)	
Located in commercial/industrial area	Php 10.00
Located in residential area	5.00
Others	3.00
2. Vehicles and equipment	
	Rate of Fee
Dump truck (per day)	Php 500.00
Multi-Purpose Truck (per day)	500.00
Tables (each/day)	15.00
Chairs (each/day)	5.00
Rental on Multi Purpose Center	
Day Activity (8:00 am - 5:00 pm)	500.00
Night Activity (6:00 pm-3:00am)	1,000.00
Rental on People’s Center	
Day Activity	
Without use of electric power (per hour)	125.00
With Sound System & Other Equipments (per hour)	300.00
Night Activity	

With lights only (per hour)	300.00
With lights & Sound System (per hour)	500.00
Sound System (per day)	500.00
Grass Cutter (per day)	100.00

II **Time of Payment.** The fees imposed herein shall be paid to the Municipal Treasurer before the use or occupancy of the property.

III **Administrative Provisions.-**

- (a) The Municipal Mayor, on behalf of the Municipality of Camaligan, is hereby authorized to enter into and sign in the agreement by and between the Municipality of Camaligan as the lessor and any qualified person or entity as the lessee of LGU-Camaligan.
- (b) The lessee of the vehicles/equipments shall shoulder the cost of fuel, oil and lubricants of the vehicles/equipments and shall be held liable for the cost of any mechanical defects while under lease period.
- (c) The lessee of the real property shall be responsible for the maintenance of said property while it is under lease. The computation of rental fee on real property excludes the electrical consumption.
- (d) The lessee of tables or chairs shall be held liable for the cost of any defects while under lease period.
- (e) The Municipal Engineer or his duly authorized personnel shall conduct periodic on site of the leased personal and real properties.
- (f) Only LGU authorized drivers are allowed to drive LGU vehicles. In case drivers are compelled to work beyond the regular working time as prescribed by the LGU, the corresponding overtime pay shall be shouldered by the lessee.

CHAPTER V - GENERAL ADMINISTRATIVE PROVISION

ARTICLE I. COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS

Section 114. TAX PERIOD – Unless otherwise provided in this ordinance, the tax period for all local taxes, fees, and charges imposed this ordinance shall be the calendar year.

Section 115. 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 116. 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 maybe.

Section 117. SURCHARGE FOR LATE PAYMENT – Failure to pay the tax describe 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 118. INTEREST ON UNPAID TAX – On 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 in the unpaid amount or 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 119. 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 specially 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 120. ISSUANCE OF RECEIPTS – it shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipts 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 collection are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 121. RECORDS 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 122. 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 123. 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 taxpayers concerned. Such examination shall be made during regular business hours once every year for every tax period, which 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 taxpayers concerned.

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

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

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

Section 124. ACCRUAL TO THE GENERAL FUND OF FINES, COST AND FORFEITURES – Unless otherwise provided by law or ordinance, fines, cost,

forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the general Fund of the Municipality.

ARTICLE II. CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 125. 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 right therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privileges with respect to which the liens is imposes. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 126. 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 Local Government.

Section 127. 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 there to incident 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 tax payer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrained Goods – The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication – The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the Articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessors 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 Distraigned Property Upon Payment Prior to Sale – If not any time prior to the consummation of the sale, all proper charges are paid to the office conducting the same, the goods or effects distraigned 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 distraigned at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make report of the proceedings in writing to the Municipal Mayor.

Should the property distraigned 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 assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

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

(f) Disposition of Proceeds – The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expense 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 distraigned until the full amount deducted, including all expenses, is collected.

(g) Levy on real Property – After the expiration of the required date to pay on the delinquency tax, fee or charge, real property may be levied before or simultaneously 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/she 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 a levy shall, within ten (10) days after receipts 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/she 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 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 hereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he/she fails to do so, the sales 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, interest, or penalties. Provided, however, that any excess in the proceeds of the sale over the claim cost of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal and real property including improvements thereon.

- (j) Redemption of Property Sold – Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interest or penalties from the date of delinquency to the date sale, plus interest of not more than two percent 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 entire purchaser 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, interest, and penalties.

The owner, shall not, however, be deprived to the possession of said property as provided herein 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, interest and penalties. The deed shall sufficiently recite all the proceeding 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 highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interest, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim be reflected upon the records of his office. It shall be the duty of the registrar of deeds concerned upon registration to this municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the tax payer 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, interest or penalties, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

- (m) Resale of Real Estate Take, 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 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 Distrainment 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 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 (Php 10,000.00) Pesos. By lawful use of which a fishermen earns his livelihood; and.
8. Any material or Article forming part of a house or improvement of any real property.

ARTICLE III. TAXPAYER'S REMEDIES

Section 128. PERIOD 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 (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 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, during which:
 1. The treasurer is legally prevented from making the assessment of collection.
 2. The tax payer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to asses or collect; and;
 3. The taxpayer is out of the country or otherwise cannot be located.

Section 129. 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 surcharge, interests and penalties.

Within the 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 unappealable.

Section 130. 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 payments of such tax, fee or charge, or from the date the taxpayers is entitled to a refund or credit.

Section 131. Legality of this Code – Any question on the constitutionality or legality of this ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60)

days from the date of receipt of the appeal. Provided, however that such appeal shall not have the effect of suspending effectivity of this ordinance and the accrual and payment of the tax, fee or charge levied herein. Provided, finally that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

ARTICLE IV – MISCELLANEOUS PROVISIONS

Section 132. TAX TREATMENT OF COOPERATIVES – Duly registered cooperatives which do not transact any business with non-members or the general public shall not be subject to any government taxes or fees imposed under the internal revenue laws and other tax laws.

Section 133. TAX AND OTHER EXEMPTIONS – Cooperatives transacting on their business with both members and non-members shall not be subject to tax on their transaction to members. Notwithstanding the provisions of any law or regulation to the contrary such cooperatives dealing with non-members shall enjoy the following exemptions.

1. Cooperatives with accumulated reserves and undivided savings of not more than Ten Million pesos (Php10,000,000.00) shall be exempt from all national, city, provincial, municipal or barangay taxes of whatever name or nature. Such cooperatives shall be exempt from customs, advance sales and compensating taxes on their importation of machineries, equipment and spare parts used by them and which are not available locally as certified by the Department of Trade and Industry. All tax – free importations shall not be transferred to any person until five (5) years, otherwise, the cooperatives and the transferee or assignee shall be solidarily liable to pay twice the amount of the tax and/or duties thereon.
2. Cooperatives with accumulated reserves and undivided net savings of more than ten million pesos (Php 10,000,000.00) shall pay the following taxes at the full rate:

Income Tax – on the amount allocated for interest on capital: Provided, that the same tax is not consequently imposed on interest individually received by members;

Sales Tax – On sales to non-members: Provided, however, that all cooperatives, regardless of qualification, are exempt from the payment of income and sales taxes for a period of ten (10) years.

For cooperatives whose exemptions were removed by Executive Order no. 93, the ten-year shall be reckoned from the effectivity date of said executive order. Cooperatives created after the approval of the Code shall be granted the same exemptions, the period which shall be reckoned from the date of registration with the authority: Provided, that at least twenty-five per centum (25%) of the net income of the cooperatives is returned to the members in the form of interest and/or patronage refunds.

Section 134. POWER TO LEVY OTHER TAXES, FEES OR CHARGES – The Municipality may exercise the power to levy taxes, fees or charge 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 135. Publication of the Revenue Code – Within ten (10) days after its approval, a certified copy of this ordinance shall be published in full for three (3)

consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspaper of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 136. PUBLIC DISSEMINATION OF THIS CODE – Copies of this revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 137. 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 138. 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 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 department of Education as school texts or reference, in so far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

Section 139. PENALTIES FOR VIOLATION OF ORDINANCE – Any person/s who violates any of the provisions of this Ordinance or the rules and regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of Two Thousand Five Hundred Pesos (P 2,500.00) or an imprisonment of not less than one (1) month but not more that six (6) months, or both at the discretion of the court.

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

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.

Section 140. ADMINISTRATIVE REMEDIES IN THE COLLECTION OF REVENUES – The remedies provided herein may be availed of for the collection of any delinquent local tax, fee charge or other revenues.

I Definition of Terms:-

- (a) **Administrative Penalty** – shall refer to the penalties imposed within the administrative power of the local government unit and sanctioned by existing government policies and regulations;
- (b) **Notice of Violation** – shall refer to a notice issued by the law enforcer to any violator of the provisions of this ordinance;
- (c) **Ordinance Violator** – shall refer to all such persons violating any of the ordinances herein mentioned or covered therefor.

II Guidelines governing the implementation of this section:-

- (a) The administrative penalties in this ordinance consisting of fines shall apply to all provisions which provides fines and penalties and shall be imposed as follows:-

First Offense	-	25% of the fines herein provided
Second Offense	-	50% of the fines herein provided
Third Offense	-	75% of the fines herein provided

- (b) Violators upon apprehension shall be issued a notice of violation which must be settled at the Municipal Treasurer's Office within seventy two (72) hours upon receipt;
- (c) All fines from administrative penalty shall be paid directly to the Municipal Treasurer's Office;
- (d) Failure on the part of the violator to settle his obligation shall be referred to the Municipal Trial Court for filing of the appropriate charges thereby, fines, penalties and imprisonment shall be at the discretion of the court.

CHAPTER VI – FINAL PROVISIONS

Section 141. SEPARABILITY CLAUSE – If for any reason, any section or provisions of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not effect or impair the other sections or provisions thereof.

Section 142. APPLICABILITY CLAUSE – All other matters relating to the impositions in this ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 143. REPEALING CLAUSE – All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 144. EFFECTIVITY – This Ordinance shall take effect on January 1, 2008.

ENACTED: November 19, 2007

WE HEREBY CERTIFY to the correctness and truthfulness of this resolution.

JOY MARIE I. SAN BUENAVENTURA
Sangguniang Bayan Secretary

MARISSA F. TRINIDAD
Municipal Councilor

DIANO S.J. IBARDALOZA JR.
Municipal Councilor

EDUARDO C. LORIAGA
Municipal Councilor

EMMANUEL K. MOLL
Municipal Councilor

SHIELA S.J. AGUID
Municipal Councilor

GAUDENCIO A. RABINA
Municipal Councilor

BENEDICTO B. JACOB
Municipal Councilor

JOSEFINA N. ASOR
Municipal Councilor

GERARDO T. PRADO
ABC President

EDWARD FRANCIS A. RABANG
SK Federation President

Attested by:

NATHANIEL F. CAPUCAO
Municipal Vice-Mayor and Presiding Officer

Approved:

ROLANDO C. EDUARDO
Municipal Mayor