



Republic of the Philippines
Province of Iloilo
MUNICIPALITY OF BINGAWAN



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL ORDINANCE NO. 230

(Series of 2016)

**UPDATED REVENUE CODE OF 2016 OF THE MUNICIPALITY OF BINGAWAN,
PROVINCE OF ILOILO**

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Updated Revenue Code of 2016 of the Municipality of Bingawan, Province of Iloilo.

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

Article B. Construction of Provisions

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

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

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

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

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

(d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or

in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

- (e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

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

Advertising Agencies– include all person who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

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

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

Amusement– is a pleasurable diversion and entertainment, it is synonymous to relaxation, avocation, pastime, or fun.

Amusement Places – include theaters, cinemas, concert hall, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.

Apartment/Hotel/Apartelle – any building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourist and travelers for dwelling, on a more or less long term basis and offering basic services to its tenants, similar to hotels.

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.

Barangay Micro Business Enterprise – refers to any person, natural or juridical, or cooperative, or association registered under the provision of RA 9178, otherwise known as the Barangay Micro Business Enterprises (BMBEs) Act of 2002.

Bars– include beer gardens or place where intoxicating and fermented liquors or malt are sold, disposed of or given away for compensation, even without foods, where the service of hostesses and or waitresses are employed and where costumers are entertained by occassional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose,otherwise the place shall be classified as a dance hall or night club. A cocktail lounge is considered bar even there are no hostesses or waitresses to entertain customers.

Bet Manager- refers to an individual who calls and take care of bets from owners of both game cocks and those of other bettors before he orders commencement of the cockfight and therefore distributes to the winners after deducting a certain commission or both.

Bet Taker or Promoter- refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

Boarding house/Dormitory – includes any house where boarders or bed spacers are accepted for compensation on a monthly basis, and whether meals are served or not to boarders.

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

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

Business Agent - (Agente de negocios) includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collections, advertising, employment, or private detectiveagencies.

Cabaret/Dance Hall - includes any placeor establishmentwhere dancing is permitted to the public in consideration of any admission entrance or any other fee paid, on before or after the dancing, and where profesional hostesses or dancers are employed.

Calling– means one’s regular business, trade, profession, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs, commercial stewards and stewardesses, etc.

Capital – signifies the actual estate, whether in money or property owned by an individual or corporation; it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes to a receiver.

Capital Investment - is the capital which a person employs with any undertaking or which he contributes to the capital of a partnership, corporation or any juridical entity or association in a particular taxing jurisdiction.

Carinderia–refers to any public eating places where foods already cooked are served ata price.

Cockfighting - is the sport of pitting or evenly matching gamecocks to engage in an actual fight where

bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.

Cockpit– includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

Collecting Agency- includes any person other than a practicing Attorney-at-Law engage in the business of collecting or suing debts or liabilities placed in his hands for said collection or suit by subscribers or consumers applying and paying therefore, while a “merchandise agency” is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in business and reporting the same to subscribers nor to costumers applying and paying therefor.

Compounder-comprise every person who, without rectifying, purifying or refining distilled spirits, wine, or other liquor with any material except water, manufacture any intoxicating beverage whatever.

Charges - refer to pecuniary liability, as rents or fees against persons or property;

Contractor- includes persons, natural or juridical, not subject to professional tax, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the services calls for the exercise or use of the physical or mental facilities of such contractor or his employees;

The term “contractor” shall include general engineering, general building and specialty contractor as defined under applicable laws; filling demolition and salvage works contractors; proprietor of mine drilling apparatus; persons engage in the installations of water system, and gas or electric plastic lamination, establishment for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and recutting of lumber and or operators of dry cleaning or dyeing establishments, steam laundries, and laundries using washing machines; propreitors or owners of shops for the repair of any kind of mechanical and electrical devices, instuments, apparatus or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of establishment or lots for parking purposes; proprietors or operators of tailors’ shops, dress shops, milliners and hatters, beauty parlors, barbershops, massageclinics, spa and sauna bath, slenderizing and building salons and similar establishment, Photographic studios, funeral parlors, proprietors or operators of hotels, and lodging houses; warehousing; or forwarding establishment; master plumbers; smiths, and house or sign painters; printers; bookbinders, lithographers; publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed price for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies, commercial and immigration broker, and cinematographic film owners, lessors and distributors.

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

Corporations - include partnerships, no matter how created or organized, joint-stock companies, joint accounts (*cuentasen* participation), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or

consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

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

Countryside and Barangay Business Enterprises - refer to any business entity, association, or cooperative registered under the provision of Republic Act Numbered Sixty Eight Ten (RA NO. 6810), otherwise known as "Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

Dancing School – includes any establishment where dancing is taught and permitted to the public in consideration of an enrollment, admission, membership, or any other fees.

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

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

Distributors– a middle man who on their own or in behalf of the manufacturers act as marketing or distributing outlet either in exclusive basis or non-exclusive basis on certain territorial limit or area.

Fee-means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

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

Forest Lands-include the public forest, the permanent forest or the forest reserves, and forest reservations.

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

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

Gross Sales or Receipts-include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of

sales, sales return, excise tax, and value added tax (VAT);

Hotel - includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guest, a hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guest therein;

Importer- means any person who brings article, goods, wares or merchandise of any kinds or class into the Philippines from abroad for unloading therein, or which after such entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax free articles brought or imported into the Philippines by person entities or agencies exempt from tax which are subsequently sold, transferred or exchange in the Philippines to non-exempt private person or entities, the purchaser or recipient shall be considered the importer thereof.

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

International Derby- refers to an invitational cockfight participated in by local and foreign gamecocks or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

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

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

Local Derby - is an invitational cockfight participated in by gamecocks or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

Lodging Houses- a building or portion thereof in which any person may be regularly harbored or received as transients for compensation. Taverns or inns shall be considered as lodging houses.

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

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

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

Manufacturer of cigars or cigarettes – include those whose business is to make or manufacture cigars or cigarettes or both for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigar or cigarettes from materials supplied by the employer; the latter being lawfully engaged in the manufacture of cigars and cigarettes

Manufacturer of tobacco – includes every person whose business is to manufacture tobacco or snuff, or who employs others to manufacture tobacco or snuff whether such manufacture be by cutting, pressing, grinding, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco and snuff, or putting up for consumption scraps, refuse, or stems of tobacco resulting from any waste by shifting, twisting, screening, or by any other process

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

Market premises - refer to any open space in the market compound, part of the market lot consisting of bare ground not covered by market buildings, usually occupied by transient vendors especially during market days.

Massage Therapist– means any person who holds himself as such and devotes himself to the treatment of the superficial parts of the human body for remedial or hygienic purpose by rubbing or tapping it with hands or an instrument.

Money Shop- is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposits and extend short term loans for specific purposes.

Motel- includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guest and which is provided with a common enclosed garage or individually enclosed garages where such transients or guest may park their motor vehicles.

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

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

Motor Vehicle-means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolleys cars, streets sweepers, sprinklers, lawn mowers, bulldozers, graders folk- lifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers and tractors engines of all kind used exclusively for agricultural purposes.

Municipal Waters - include not only streams, lakes and creeks within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves;

Occupation – means one's regular business or employment, or an activity which principally takes up one's time, thought and energies. It includes any calling, business, trade, profession or vocation.

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

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

Peddler- means any person who, either for him or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer.

Pedicab or Trisikad- a three-wheeled passenger vehicle which the driver propels by peddling and usually with the cab attached to the main bicycle at the right side.

Pension House – a private, or family operated tourist boarding house, tourist guest house or tourist lodging house, employing non-professional domestic helpers, regularly catering to tourist and/or travelers, containing several independent lettable rooms, providing common facilities such as toilets, bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

Persons- mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

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

Public Market- refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

Real estate salesman – means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of real estate broker. One act of a character embraced within the above definitions shall constitute the person performing or attempting to perform the same real estate broker. But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where such acts are performed in the regular course of or as an incident to the management of such property; nor shall they apply to persons acting pursuant to adult executed power of attorney from the owner authorizing final consummation by performance of a contract conveying real estate, by sale, mortgage or lease, nor shall they apply to any receiver, trustee or assignee in bankruptcy or insolvency, or to any person acting pursuant to the order of the court; nor to a trustee selling under a deed of trust.

Real estate dealer – includes any person engaged in the business of buying, selling, exchanging, leasing, or renting property as principal and holding himself out as a full or part-time dealer in real estate or as owner of rental property or properties rented or offered to rent for an aggregate amount of Five Thousand Pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of Five Thousand Pesos or more a year: Provided, however, that an owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred and Sixty-Seven (C.A. 567) shall not be considered as real estate dealer under this definition.

Rectifier- comprises every person who recrifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous closed vessels and pipers until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or in any manner refining distilled spirits, shall also be regarded as a recrifier and as being engaged in the business of rectifying;

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

Registration Fee – an amount payable only once by an entity prior to its engaging in a business.

Repacker of Wines or Distilled Spirits- includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale;

Resort– any place or places with pleasant environment and atmosphere conducive to comfort, healthful relaxation and rest, offering food, sleeping accommodations and recreational facilities to the public for a fee or remuneration.

Restaurants- refer to any place which provides food to public and accept orders from them at a price. This term includes caterers.

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

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

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

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

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

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

Tricycle-a three- wheeled vehicle usually a motorcycle with a cab either in the right side,front or at its rear.

Wholesale- means a sale where the purchaser buys the commodity for resale, regardless of the quantity

of the transaction.

Wholesale dealer in fermented liquors – means anyone who for himself or on commission sells or offers for sale fermented liquors in larger quantities than five liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

Wholesale dealer of distilled spirits and wines – comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits in larger quantities than five liters at any one time or who sells or offers the same for sale for the purpose of resale irrespective of quantity.

Wholesale tobacco dealer– comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time, or who sells or offers the same for the purpose of resale, regardless of quantity; **“Retail tobacco dealer”** comprehends every person who for himself or on commission sells or offers for sale not more than two hundred cigars, or not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

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

CHAPTER II. MUNICIPAL TAXES

Article A. Graduated Tax on Business

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

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year			Amount of Tax Per Annum
Less than 10,000.00			P 217.80
10,000.00	or more but less than	15,000.00	290.40
15,000.00	or more but less than	20,000.00	398.20
20,000.00	Or more but less than	30,000.00	580.80
30,000.00	Or more but less than	40,000.00	871.20
40,000.00	Or more but less than	50,000.00	1,089.00
50,000.00	Or more but less than	75,000.00	1,742.40
75,000.00	Or more but less than	100,000.00	2,178.00
100,000.00	Or more but less than	150,000.00	2,904.00
150,000.00	Or more but less than	200,000.00	3,630.00
200,000.00	Or more but less than	300,000.00	5,082.00
300,000.00	Or more but less than	500,000.00	7,260.00
500,000.00	Or more but less than	750,000.00	10,560.00
750,000.00	Or more but less than	1,000,000.00	13,200.00

1,000,000.00	Or more but less than	2,000,000.00	18,150.00
2,000,000.00	Or more but less than	3,000,000.00	21,780.00
3,000,000.00	Or more but less than	4,000,000.00	26,136.00
4,000,000.00	Or more but less than	5,000,000.00	30,490.00
5,000,000.00	Or more but less than	6,500,000.00	32,175.00
6,500,000.00	Or more		At a rate not exceeding thirty-seven and a half percent (37 – 1/2%) of one percent (1%) in excess of P6,500, 000.00

Remarks:

The tax rate of thirty-seven and a half percent (37-1/2%) of one percent (1%) on the last row of the above tax table could likewise be subjected to an increase of not more than ten percent (10%) once every five years

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

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year			Amount of Tax Per Annum
Less than 1,000.00			P24.20
1,000.00	or more but less than	2,000.00	44.00
2,000.00	or more but less than	3,000.00	66.00
3,000.00	or more but less than	4,000.00	94.60
4,000.00	or more but less than	5,000.00	132.00
5,000.00	or more but less than	6,000.00	159.50
6,000.00	or more but less than	7,000.00	189.20
7,000.00	or more but less than	8,000.00	217.80
8,000.00	or more but less than	10,000.00	246.40
10,000.00	or more but less than	15,000.00	290.40
15,000.00	or more but less than	20,000.00	333.00
20,000.00	or more but less than	30,000.00	435.60
30,000.00	or more but less than	40,000.00	580.00
40,000.00	or more but less than	50,000.00	871.20
50,000.00	or more but less than	75,000.00	1,306.80
75,000.00	or more but less than	100,000.00	1,742.40
100,000.00	or more but less than	150,000.00	2,468.40
150,000.00	or more but less than	200,000.00	3,194.40
200,000.00	or more but less than	300,000.00	4,354.00
300,000.00	or more but less than	500,000.00	5,808.00
500,000.00	or more but less than	750,000.00	8,712.00
750,000.00	or more but less than	1,000,000.00	11,616.00
1,000,000.00	or more but less than	2,000,000.00	13,200.00
2,000,000.00	or more		At a rate not exceeding

			fifty percent (50%) of one percent (1%) in excess of P2, 000, 000.00
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[Remarks:

The tax rate of fifty percent (50%) of one percent (1%) on the last row of the above tax table could likewise be subjected to an increase of not more than ten percent (10%) once every five years.]

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

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

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

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

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2%
More than 400,000.00	1%

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

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

(e) On contractors and other independent contractors and services including but not limited to:

Accounting Services

Advertising Agencies (including mobile advertisement)
Animal Hospital and/or clinic
Appliance rental
Armored Car Services
Assaying Laboratories
Barbershop
Battery Charging shops
Beauty Parlor
Belt and buckle shops
Blacksmith shops
Boarding Houses/Dormitories
Bookbinders
Boilers and inspection services
Booking offices or film exchanges
Breeding of sporting animals belonging to others
Brokerage
Business agents and other independent contractors not included among those subject to professional tax and occupation fees
Business management services
Carpentry shops
Car rental services
Cinematograph film owners, lessor, distributors
Credit Cards
Collecting Agencies
Commercial or immigration brokers
Construction and/or repair shop
Delivery services
Demolition, filling and salvage contractors
Diesel injection services
Drafting services and architectural services
Dry cleaning
Dying establishment
Electric light or gas system, installer of building (general)
Employment agency
Engineering (general)
Building (general) and specialty contractors
Engraving plants
Escort services
Feasibility studies and consultancy services
Forwarding
Funeral services
Furniture shops
Furniture repair shops
Garages
Gold and silversmith shops
Hatters and milliners shops
Heat or power system installers
Heavy equipment (like bulldozer and tractors), proprietors

or operators who make them available to others for consideration
 Hotels and motels, Pension Houses
 House and/or sign painting shops
 Hump grading establishment
 Indentors or indent services
 Inspection services for incoming and outgoing cargoes
 Installation of water system, gas or electric light
 Insurance agencies, adjusters, brokers
 Interior decorating services
 Inventor or indent services
 Irrigation contractor
 Janitorial services
 Job placement/recruitment agencies
 Judo – Karate Schools
 Key smiths
 Landscaping contractors
 Lathe machine shops
 Laundry shops including dry cleaning establishments, steam laundry and washing machine
 Leasing
 Legal and other professional services
 Lithographers
 Lodging Houses
 Lumberyards
 Management consultants – not subject to occupation fee or professional tax
 Massage and therapeutic clinics
 Medical and dental laboratories
 Mercantile agencies
 Meteorology services
 Milling services (stationery/mobile)
 Mining services
 Painting services
 Painting Shops
 Parking lots and public warehouse
 Pedicab operators or proprietors
 Perma press establishments
 Persons engaged in the installation of the water system, gas or electric lights, heat power, sound and light system
 Photographic studios/Photographer
 Photo static, white/blue printing
 Planing or surfacing or recutting of lumber
 Planting establishments
 Plastic lamination
 Plumbing installation services
 Printer
 Private Hospital or lying-in clinic
 Private detective and watchman

Promotional services
 Proprietors or operators of smelting plants, engraving plants
 and plating establishments
 Proprietor or operators of establishment for repainting
 upholstery
 Proprietors and operators of mine drilling apparatus
 Public ferries
 Purchasing agency
 Radio/T.V./Music Studio Production
 Real Property estate appraisers
 Recopying or duplicating services like plastic lamination,
 photo static white and blue printing shops, Xerox, typing,
 and mimeograph services
 Rental equipment, , cars, bicycle and/or tricycle, vehicles,
 skaters, tractors, and other agricultural implements,
 furniture shops, watches, household appliances boats
 typewriters, etc.
 Repair of welding shops
 Repair services for household appliances, typewriters, etc.
 Roasting of pigs, fowls, and sold for retail, etc.
 Sawmills under contract to saw or cut logs belonging to
 others
 School for polo players and or horseback academy
 Sculptor shops
 Service Station for greasing and washing of motor vehicle
 or service centers
 Shoe Stand or shoe repair
 Shop for plant maintenance or rent-a plant service
 Shops for planning, surfacing, or recutting of lumber
 Shop for shearing animals
 Stands for shearing of animals
 Slendering and body building salons
 Stables
 Staples
 Storage services for luggage and valuable Stock brokers
 Tailoring or dress shops
 Tinsmith shop
 Towing services
 Transportation terminals not owned by bus operators
 Travel agencies
 Upholstery shops
 Vacidor shops
 Veterinary clinics
 Video coverage services
 Vocational and drawingschool
 Vocational schools including driving and IBM schools
 Vulcanizing and tire recapping shops
 Warehouse (public) or bodegas
 Warehousing, forwarding services or transloading stations
 Watch repair center or shops

Welding shop
 Wood carving shops and handicraft shop
 Charter Services (tour, aircraft management, ramp services,
 rotary fixed wings storage, international flight, Handling,
 interior refurbishing)
 Private schools and universities
 All other constructors and services establishments

in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year			Amount of Tax Per Annum
Less than 5,000.00			P36.30
5,000.00	or more but less than	10,000.00	81.40
10,000.00	or more but less than	15,000.00	137.50
15,000.00	or more but less than	20,000.00	217.80
20,000.00	or more but less than	30,000.00	333.00
30,000.00	or more but less than	40,000.00	475.20
40,000.00	or more but less than	50,000.00	726.00
50,000.00	or more but less than	75,000.00	1,161.60
75,000.00	or more but less than	100,000.00	1,742.40
100,000.00	or more but less than	150,000.00	2,613.60
150,000.00	or more but less than	200,000.00	3,484.80
200,000.00	or more but less than	250,000.00	4,791.60
250,000.00	or more but less than	300,000.00	6,098.40
300,000.00	or more but less than	400,000.00	8,131.20
400,000.00	or more but less than	500,000.00	10,890.00
500,000.00	or more but less than	750,000.00	12,210.00
750,000.00	or more but less than	1,000,000.00	13,530.00
1,000,000.00	or more but less than	2,000,000.00	15,180.00
2,000,000.00	or more		At a rate not exceeding fifty percent (50%) of one percent (1%) in excess of 2,000,000.00

[Remarks:

The tax rate of fifty percent (50%) of one percent (1%) on the last row of the above tax table could likewise be subjected to an increase of not more than ten percent (10%) once every five years.]

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

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

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

(f) **Producer** – Tax on agricultural and aquatic products when sold by farmers, fishermen, persons, partnership or corporation on commercial scale, the tax shall be at the rate of TWO and ONE-FIFTH PERCENT (2.20%) of the gross sales or receipts of the preceding calendar year, including such persons and businesses but not limited to:

- 1) Operator of fish pond and fish pen
- 2) Fish breeding ground
- 3) Prawn and fish Hatchery
- 4) Seedling nursery
- 5) Fruit and tree farming
- 6) Agro-forestry farming
- 7) Salt Producers

(g) **On banks and other financial institutions**, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

Banks, and other financial institution, include but not limited to:

- (1) Commercial Banks
- (2) Savings Banks
- (3) Rural Banks
- (4) Money Shops
- (5) Lending Investors
- (6) Finance and Investment Companies
- (7) Pawnshops
- (8) Insurance Companies
- (9) Dealer in Securities
- (10) Pre-need Contracts
- (11) Home Mortgage
- (12) Thrift Banks and other Financial Intermediaries or Institutions

On Gross Receipts of Banks and Banking Institutions:

- (1) Interest from loans and discounts – this represent interest actually collected on loans and discount on the following:
 - (i) Discount earned and actually collected in advance on bills discounted;
 - (ii) Interest earned and actually collected on demand loan;
 - (iii) Interest earned and actually collected on time loans, including the earned portions of interest collected in advance;
 - (iv) Interest earned and actually collected on mortgage contracts receivable.
- (2) Interests earned and actually collected on interbank loans.
- (3) Rental of property – Rental Income

(h) **On peddlers engaged in the sale of any merchandise or article of commerce, at a rate not exceeding Seventy Seven Pesos (P77.00)per peddler annually.**

Delivery trucks, vans or motor vehicles used by manufacturers, producers, wholesalers,

dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlerstax herein imposed.

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

(i) On the businesses hereunder enumerated at the rate not exceeding 2% of the gross sales or receipts of the preceding calendar year:

- 1) Cafes and cafeterias
- 2) Ice cream and other refreshment parlors,
soda fountain bars,
- 3) Carenderias
- 4) Restaurants
- 5) Food Caterers
- 6) On privately- owned public markets
- 7) On real estate dealers, subdivision operators,
and lessors of real estate
- 8) On private cemeteries and memorial parks
- 9) On boarding house
- 10) On the business of dealers and retailers of
fermented liquors , distilled spirits, wines and tuba
 1. dealers/distributors/retailers of
 - 1.1 Imported wines
 - 2.2 Domestic wines
 - 3.3 Fermented liquors/beers
 - 4.4 Tuba and the like
- 11) On tobacco dealers
 - Retail leaf tobacco dealers
 - Wholesale leaf tobacco dealers
 - Retail manufactured tobacco dealers
(cigars and cigarettes)
- 12) On amusement places
 - Day and night club
 - Day club/night club
 - Cocktail lounge or bar
 - Cabarets or dance hall
 - Bathhouse or swimming pool, resort and
other places
 - Skating rink
 - Billiards
 - Bowling Alley
 - Circus and carnival to the likes
 - Marry-go-round, roller coaster, ferries wheel
and other contrivances
 - Shooting Gallery and other contrivances for
recreation
 - Vaudevilles and show
 - Boxing Stadium

Boxing Contest
Cockpit
 Plus soltada fees per cockfight
 Derby cockfight
 Ordinary cockfight

Race track
Theaters and cinema
Video houses operators fixed
Traveling Video shows
Theaters; non-aircon
 Aircon

- 13) On amusement devices:
 - Operators of jukebox machines
 - Sing-a-long
- 14) On common carriers
 - Motorized tricycles
 - Pedicabs/Trisikad
 - Single Motorcycle used carriage of goods and materials
- 15) On golf links

2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiards and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

3. Commission agents;

4. Lessors, dealers, brokers of real estate;

5. On travel agencies and travel agents;

6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;

7. Subdivision owners/Private Cemeteries and Memorial Parks;

8. Privately-owned markets;

9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;

10. Operators of Cable Network System;

11. Operators of computer services establishment;

12. General consultancy services; and

13. All other similar activities consisting essentially of the sales of services for a fee.

Section 2A.02. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Section 2A.03. Time of Payment. Unless specifically provided in the article, the tax imposed in this article shall accrue in the first of January to each subsequent quarter unless extended by the Sangguniang Bayan for justifiable reasons but not only for the period not exceeding six (6) months.

The tax must be paid to the Municipal Treasurer before any business or activity herein specified can be lawfully begun and pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for the period longer than the end of the calendar quarter. When the tax has been paid for the period longer than the current quarter and the business, trade or activity is abandoned; no refund of the tax corresponding to the unexpired quarter or quarters shall be made.

Section 2A.04. Surcharge for Late Payment. Failure to pay the tax prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and at the same manner as the tax is due.

Section 2A.05. Interest on unpaid Tax. In addition to the surcharge imposed herein, there shall be imposed an interest of two (2%) percent per month on the unpaid tax including surcharge at the date it is due until it is fully paid but not in no case shall the total interest exceed thirty six (36) months.

Section 2A.06. Administrative Provisions.

- a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this article in this municipality shall first obtain a Mayor's Permit and pay the corresponding fees and the business tax imposed under this article.

The tax for the newly started business shall be one-tenth of one percent (1%) of the capital investment for the first year or one-fourth (1/4) of one percent (1%) for the initial quarter.

In the succeeding calendar year, regardless of whether business starts the tax shall be based on the gross sales and/or receipts of the preceding calendar year or any fraction thereof, or as provided in the pertinent schedule.

- b) Issuance and posting of official receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipts shall not relieve the taxpayer from any requirement imposed by the different departments of this Municipality.

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

treasurer or their duly authorized representative.

- c) Invoice or Receipts. All persons subject to the graduated fixed taxes on business, shall for each sale or transfer of merchandise or goods per services rendered valued at five pesos (P5.00) or more at any one time prepare and issue sales or commercial invoices and receipts serially numbered in duplicate showing among others their names or style if any and business address. The original of each sales invoices or receipts shall be issued to the purchaser or costumer and the duplicate to be kept and preserved by the person subject to the said in his place of business for the period of five (5) years. The receipts or invoice issued pursuant to the requirement of the Bureau of Internal Revenue for determination of the nationalinternalrevenueTaxes shall be sufficient for the purpose of this code.
- d) Sworn statement of Gross receipts or sales. Operators of the business subjects to the graduated fixed taxes shall submit a sworn statement of the capital investment before the start of their business operations and upon the application for a Mayor's permit to operate the business upon payment of the tax levied in this article, any person engaged in the business subject to the graduated fixed tax based on gross sales or receipts shall submit a sworn statement of his gross sales or receipts for the preceding calendar year of the quarter in such manner and form as maybe prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts or submit fraudulent statement for whatever reasons, including among others that he failed to provide himself with books, records and/or subsidiaries for his business. The Municipal Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax maybe based. In case where a person conducts or operates two (2) or more of the businesses enumerated in this article which is 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 business.
- e) Retirement of Business. If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the Municipal Treasurer and a sworn statement of the gross sales and/or receipts of the current year or quarter shall be submitted to the Municipal Treasurer within thirty (30) days following the closure. If the tax paid during the year be less than the tax due on said year's sales or receipt of the current year, the difference shall be paid before the Municipal Treasurer and issue the corresponding certification of the Retirement upon payment of fees required in this code.
- f) Issuance of Certification. The Municipal Treasurer may, upon presentation of satisfactory proof that the original official receipts has been lost, stolen or destroyed, issued a certificate to the effect that the tax has been paid, indicating herein the number of the official receipt issued upon payment of a fee as provided on this code.
- g) Transfer of Business to other Location. Any business for which a municipal tax has been paid by the person conducting, it may be transferred and continued in any other place within the territorial limits of the municipality without the payment of additional tax during the period for which the payment of the tax was made.
- h) Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, an individual payment shall be required for the residue of the term for which the tax was paid.

Article B. Other Taxes on Business

Tax on Mobile Traders

Section 2B.01. Definition. – When used in this Article

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

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

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

Section 2B.04. Administrative Provisions.

- (a) The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles

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

Kind of Public Utility	Amount of Tax Annum
Air-conditioned buses	6,000.00 per unit
Buses without air conditioning	5,000.00 per unit
"Mini" buses	4,000.00 per unit
Jeepneys/AUVs	4,000.00 per unit
Taxis	4,000.00 per unit

Section 2B.06. Time of Payment. - The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 2B.06. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates per day:

Circus	P 100.00
Merry-Go-Round	50.00
Roller coaster	50.00

Ferris wheel	50.00
Swing and the other rides	50.00
Shooting gallery and othersimilar contrivances	50.00
Sports contest/exhibitions	100.00
Bingo	100.00
Color and Number Games and the like	50.00
Pitching Pennies	50.00
Mini Basketball	50.00

Section 2B.07. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Tax on Mining Operations

Section 2B.08 . Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2 %) based on the gross receipts for the preceding year of mining operations.

Section 2B.09. Situs of the Tax. Payment of the tax shall be made to the municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Section 2B.10. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

- (a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 2B.11. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.12. Administrative Provisions.

(a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonment, cancellation and others, are recorded.

(b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Tax on Forest Concessions and Forest Products

Section 2B.13 . Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2 %) of the annual gross receipts of the concessionaire during the preceding year.

Section 2B.14. Time of Payment The tax shall be paid once within the first twenty (20) days of

January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Real Estate Lessors Tax

Section 2B. 15. Tax on Lessors of Real Estate – There is hereby imposed a tax on lessors of real estate leased at the rate not exceeding two percent (2%) of the gross sales or receipts of the preceding calendar year.

Section 2B.16. Time of Payment – The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year.

In the case of a newly started business, the tax shall be one-thirtieth (1/30) of one percent (1%) of the capital investment. In the succeeding calendar year regardless of when the business started to operate, the tax shall be based on the gross sales or receipt of the preceding calendar year or any fraction thereof.

Privately Owned Public Markets

Section 2B.17. Private Markets – Tax on the business of Operating Privately-Owned Public Markets – There is hereby imposed a tax of not exceeding TWO PERCENT (2%) of the gross sales or receipts of the preceding calendar year on the business of operating a privately-owned public market.

Section 2B.18. Time of Payment The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Tax On Advertisements

Section 2B.19. Imposition of Tax. There is hereby levied a tax on billboard, signboard or advertisement at the rates prescribed hereunder.

a) Billboards or signboards for advertisement of a Business, per square foot or fraction thereof.	
Single face	P 13.00
Double face	26.00
b) Billboards or signboards for professionals, per Square foot or fraction thereof	11.00
c) Billboards, sign or advertisement for business or Profession painted on any building or structure or otherwise separated or detached there from per Square foot or fraction thereof	12.00
d) Advertisement for business or profession by means of slides in movies payable by owners of movie houses	132.00

e) In addition, to the taxes provided above under item (a) to (c) inclusive for the use of electric or neon lights in billboards, per square foot or fraction thereof.	13.00
f) Mass display of signs:	
From 100 to 205 display signs	400.00
From 250 to 500 display signs	600.00
From 501 to 750 display signs	730.00
From 751 to 1000 display signs	925.00
From 1001 or more display signs	1,980.00
g) Advertisement by means of vehicles, balloons, kites, etc.	
Per day or fraction thereof	53.00
Per week or fraction thereof	77.00
Per month or fraction thereof	100.00

Section 2B.20. Exemption. Signs, signboards, billboards or advertisement display at a place where the profession or business advertise is conducted shall be exempt from the payment of the taxes imposed under this article.

Section 2B.21. Time of Payment. The tax imposed in this article shall be paid to the Municipal Treasurer before the advertisement, signs, signboards or billboards is displayed and within the first Twenty (20) days of January each year and of each subsequent quarter.

Section 2B.22. Surcharge for Late Payment. Failure to pay the tax prescribed in this article within the time required shall submit the tax payer to a surcharge of Twenty Five (25%) percent of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2B.23. Interest on Unpaid Tax. In addition to a surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month upon the unpaid amount from the due date until the tax is fully paid but in no case the total interest thereof exceeds Thirty six (36) months.

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

Section 2B.24. Administrative Provisions. Any person desiring to display signs, billboards, signboards, or advertisement shall file a written application on the required forms and submit the necessary plans and description of the advertisements, signs, signboards, billboards to the Municipal Mayor. The permit issued by the Municipal Mayor shall be presented by the Municipal Treasurer who shall collect the tax before advertisement, signs, signboards or billboards are displayed.

Article C. Exemptions

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

Article D. Situs of Tax

Section 2D.01. Situs of the Tax.

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

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

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

In case there is a transfer or relocation of the principal office to another 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 executive of the municipality within fifteen (15) days after such transfer or relocation is effected.

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

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

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

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

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

(b) Sales Allocation

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

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

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

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

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

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

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

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

The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

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

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

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

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

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

Article E. Payment of Business Taxes

Section 2E.01. Payment of Business Taxes.

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

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

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

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

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

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

Section 2E.04 . Administrative Provisions.

- a) **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent Article.

The tax for the newly started business shall be one-tenth of one percent (1%) of the capital investment for the first year or one fourth (1/4) of one percent (1%) for the initial quarter.

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

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

- c) ***Invoices or Receipt.*** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- d) ***Sworn Statement of Gross Receipts or Sales.*** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- e) ***Submission of Certified Income Tax Return Copy.*** All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- f) ***Issuance of Certification.*** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P 100.00).
- g) ***Transfer of Business to Other Location.*** Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

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

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

- (1) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
- (2) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- (3) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.

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

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

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

Article F. Presumptive Income Level

Section 2F.01. Presumptive Income Level. For every tax period, the Office of the Municipal Treasurer is authorized to adopt the Presumptive Income Level to establish the gross sales/receipts for the preceding calendar year.

For the purpose, the Municipal Treasurer shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Provided further, that the adoption of the PIL does not preclude the Office of the Municipal Treasurer to conduct examination of the books of accounts.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

Section 3A.02. Schedule of Fees. There is an annual permit that shall be paid to the Municipal Treasurer for the following businesses, trade or occupation herein below enumerated:

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

Characteristics	Asset Size	Number of workers
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

	<u>Amount of Permit Fee</u> <u>Per Annum</u>
1. On Manufacturers/Importers/Producers	
Cottage	P 100.00
Small	500.00
Medium	1,000.00
Large	2,000.00
2. On Banks	
Rural, Thrift and Savings Banks	1,000.00
Commercial, Industrial and Development Banks	3,000.00
Universal Banks	5,000.00
3. On Other Financial Institutions	
Small	1,000.00
Medium	3,000.00
Large	5,000.00

4.	On Contractors/Service Establishments	
	Cottage	100.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
5.	On Wholesalers/Retailers/Dealers or Distributors	
	Cottage	200.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
6.	On Transloading Operations	
	Medium	2,000.00
	Large	4,000.00
7.	Other Businesses	
	Cottage	100.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
8.	“Sin” goods and activities	
	Retail dealers in foreign liquors	800.00
	Retail dealers in domestic liquors	600.00
	Retailers of fermented liquors	300.00
	Tobacco dealers	300.00
	Retail dealers of manufactured tobacco	300.00
	Amusement places	300.00
	Golf Courses, etc.	300.00

All businesses are required to secure Business Plate (P 500.00) and Sticker (P 25.00) for yearly renewal.

Section 3A.03. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3A.04. Administrative Provisions.

- (a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit

fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

A written application for a mayor's permit to operate a business shall be filed with the office of the Municipal Mayor in the three copies. The application form shall set the name and address of the applicant, the description or style of the business, the place where the business shall be conducted, statement of net worth or capital investment and such other pertinent information or data as may be required.

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 further be prosecuted in accordance with the penalties provided in this article.

For the purpose of uniformity, the application for business license and permit shall be accomplished in three (3) copies using the form in Appendix "B" of this code.

Upon submission of the application, it shall be the duty of the proper authorities to verify if the other municipal requirements regarding the operation of the business or activity are complied with. The permit to operate shall be issued only upon such compliance and after the payment of the corresponding taxes and fees as required by this revenue code and other municipal ordinances.

The employee of the office of the Municipal Treasurer who is in charge of processing the application shall prepare and accomplish the business license and Permit Assessment Form in two (2) copies (Appendix "C") of this Code and require the applicant to secure the following before the application shall be processed:

1. For a newly-started business:
 - a. Location sketch of the new business;
 - b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship;
 - c. A certificate attesting to the tax exemption if the business is tax exempt;
 - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;
 - e. Tax clearance showing that the operator has paid all tax obligations in the municipality;
 - f. Barangay clearance;
 - g. 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;

- h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code;
- i. Philhealth, Pag-IBIG, and SSS Membership;
- j. BIR certification;
- k. Police Clearance;
- l. Fire safety inspection certificate;
- m. Zoning clearance;
- n. Sanitary permit;
- o. Realty tax clearance;
- p. Water bills and other obligation clearance;
- q. Rentals and charges clearance;
- r. Occupancy permit;
- s. Environmental Compliance Certificate (ECC) or Certificate of Non-Compliance (CNC) from DENR-EMB; and
- t. DTI certification for sole proprietorship, and SEC registration for corporation, CDA registration for cooperatives, NFA license for those involved in grains buying and selling and other government requirements that may deem necessary.

2. For renewal of existing business permits:

- a. Previous year's Mayor's permit;
- b. Three (3) copies of the annual or quarterly tax payments;
- c. Three (3) copies of all receipts showing payment of all regulatory fees as provided for in this Code; and
- d. Certificate of tax exemption from local taxes or fees, if exempt.

Upon submission of the application, it shall be the duty of the proper authorities to verify if other municipal requirements regarding the operation of the business or activity such as 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 the fees prescribed in this code.

- (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 restored by the Sangguniang Bayan.

Section 3A.05. Surcharge for the Late Payment. Failure to pay the tax prescribed in this article within the time required shall subject the tax payer to a surcharge of twenty five (25%) percent of the original amount of the tax due, such surcharge to be paid at the same time in the same manner as the tax

due.

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

- (a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.
- (b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or Ordinances.
- (c) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

Section 3A.07. Other Requirements. The issuance of the Mayor's Permit shall not exempt the licensee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this code or ordinance of the Municipality.

Section 3A.08. Penalty. Any violation of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) not exceeding Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both at the discretion of the court.

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

Section 3B.01. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

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

1.	Application filing fee	P1,000.00
2.	Annual cockpit permit fee	1,000.00

(b) From cockpit personnel

1.	Promoters/Hosts	1,000.00
2.	Pit Manager	800.00
3.	Referee	500.00
4.	Bet Taker "Kristo/Llamador"	200.00
5.	Bet Manager "Maciador/Kasador"	200.00
6.	Gaffer "Mananari"	200.00
7.	Cashier	200.00
8.	Derby (Matchmaker)	200.00
9.	Medical aids	200.00

Section 3B.02. Time and Manner of Payment. The mayor's Permit fee shall be paid to the Municipal Treasurer before the gaffer, bet taker or promoter participates in a cockfight. Thereafter, the fee shall be

paid annually upon renewal of the permit of the birth month of the permittee.

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

Section 3B.03. Administrative Provisions. Only license gaffers, referees, bet takers or promoters, cockpit manger and bet manager shall officiate in all kinds of cockfight held in the Municipality of Bingawan. No operator or owner of a cockpit shall employ or allow participating in the cockfighting any gaffers, referees, bet takers or promoters who has not secured and paid of fees as herein required.

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.
- (c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3B.04. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Section 3B.05. Surcharge of the Late Payment. Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of fee due. Such surcharge to be paid at this same time and in this same manner as the fee is due.

Section 3B.06. Penalty. Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than ten (10) days but not exceeding One (1) month or both at the discretion of the court.

Article C. Special Permit Fee for Cockfighting

Section 3C.01. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi)	500.00
(b)	Special Derby Assessment from Promoters of -	
	Two-Cock Derby	500.00
	Three-Cock Derby	1,000.00
	Four-Cock Derby	1,500.00
	Five-Cock Derby	2,000.00
	Seven-Cock Derby	2,500.00
	Stag Derby	500.00
	Pa-uwak	500.00

Section 3C.02. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 3C.03. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3C.04. Administrative Provisions.

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal, Agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takers,

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

Section 3C.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D. Fees on Trisikad, Bicycle, and Operation

Section 3D.01. Imposition of Fee. There shall be collected an annual registration fee and permit fee for every operator and the operation or driving thereof in the municipality of Bingawan, in the following schedules:

A. Registration	
1. Bicycle, owner's use	P50.00
2. Bicycle for hire	P 50.00
3. Pedicab/Trisikad for hire passenger	P 100.00
B. Permit for operation/ driving	
1. Pedicab/Trisikad operator/proprietor	P150.00
2. Pedicab driver	P50.00
C. Fare adjustment fee for fare increase/Freight	
1. Pedicab Operators Permit	P50.00
D. Certified Photocopy	
E. Filing fee for amendment	
1. Pedicab Operators Permit	P 50.00

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

Section 3D.03. Administrative Provisions.

- (a) An appropriate metal plate or sticker with a corresponding registry number shall be provided by the owner / Municipal treasurer of the pedaled tricycle granted a permit upon payment of the cost thereof as determined by the Municipal Treasurer upon acquisition for identification purposes.
- (b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article E. Permit Fee on Circus and Other Parades

Section 3E.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Fifty

Pesos(P50.00)per day on every circus and other parades using banners, floats or musical instruments carried on in the municipality of Bingawan.

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

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

Section 3E.04. Administrative Provisions.

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

Article F. Registration and Transfer Fees on Large Cattle

Section 3F.01. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

(a)	For Certificate of Ownership	100.00
(b)	For Certificate of Transfer	100.00
(c)	For Registration of Private Brand	100.00
(d)	Branding Fee	100.00
(e)	Service Fee	100.00

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

Section 3F.02. Time and Manner of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3F.03. Administrative Provisions.

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

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

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

Section 3F.04. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article G. Permit Fee for Excavation

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

(a)	For crossing streets with concrete pavement:	
	1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	2,000.00
	2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	50.00
(b)	For crossing streets with asphalt pavement:	
	1. Minimum fee	150.00
	2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	100.00
(c)	For crossing the streets with gravel pavement:	
	1. Minimum fee	80.00
	2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	30.00
(d)	For crossing existing curbs and gutters resulting in the damage	150.00

Additional fee of twenty percent (20%) for every three (3) days of delay in excess of excavation period provided in the Mayor's permit.

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

A cash deposit in an amount equal to Twenty Five Percent (25%) of the total cost of excavation

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

Section 3G.03. Administrative Provisions.

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

Section 3G.04. Penalty. Any person who violates the provision of this article shall be punished by a fine of Five Hundred Pesos (P500.00), imprisonment of One (1) month, or both at the discretion of the court.

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

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

Section 3H.02. Sealing and Testing of Instruments of Weights and Measures-

All instruments for determining weights and measures in all consumer and consumer related transaction shall be tested, calibrated and sealed annually by the official sealer who shall be the Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provision of this Article.

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

- (a) For sealing linear metric measures:

Not over one (1) meter	P30.00
Measure over one (1) meter	50.00
- (b) For sealing metric measures of capacity:

Not over ten (10) liters	30.00
Over ten (10) liters	50.00
- (c) For sealing metric instruments of weights:

With capacity of not more than 30 kg.	120.00
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	With capacity of more than 30 kg. But not more than 300 kg.	150.00
	With capacity of more than 300 kg. but not more than 3,000 kg.	200.00
	With capacity of more than 3,000 kg.	250.00
(d)	For sealing apothecary balances of precision	50.00
(e)	For sealing scale or balance with complete set of weights:	
	For each scale or balances or other balances with complete set of weights for use therewith	60.00
	For each extra weight	20.00

(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (P 100.00) for each instrument shall be collected.

Section 3H.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for 1 year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

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

Section 3H.06. Exemptions.

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

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

Section 3H.07. Administrative Provisions.

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for 1 year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Section 3H.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

- (a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- (b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- (d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- (f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- (g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the

license therefore has expired and has not been renewed in due time;

- (h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- (i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- (j) for any person to fraudulently give short weight or measure in the making of a scale;
- (k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- (l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 3H.09. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3H.08 shall, upon conviction, be subject to a fine of One Thousand Pesos (P1,000.00) or by imprisonment of not less than one (1) month nor more than six (6) months, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph (g) of Section 3H.08 for the first time shall be subject to fine of One Thousand Pesos (P 1,000.00) or by imprisonment of not less than one (1) month nor more than six (6) months, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3H.08 shall, upon conviction, be subject to a fine of One Thousand Pesos (P 1,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, upon the discretion of the court.

Section 3H.10. Time and Manner of Payments. The fees prescribed in this article shall be paid to the Municipal Treasurer, this Municipality upon presentation of the object for the first time within Twenty (20) days from the beginning of the semester of its sealing in case of renewal every six months.

Peddlers or itinerant vendors who are residents of this municipality shall likewise pay the fees to the Municipal Treasurer in this Municipality.

Section 3H. 11. Surcharge for the Late Payment. Failure of taxpayer to have his scale or measure presented for testing scaling annually within the prescribed period in the preceding section shall subject him to a surcharge of twenty five percent (25%) of the tax due which shall be collected at the same time

and the same manner as the tax due.

Article I. Permit Fee on Film-Making and Video Tape Coverage

Section 3I.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

Rate of Fee Per Filming

a.	Commercial movies	P 500.00/film
b.	Commercial advertisements	350.00/film
c.	Documentary film	300.00/film
d.	Videotape coverage	250.00/coverage

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

Section 3I.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit Five (5) days before location-filming is commenced.

Section 3I.03. Surcharge for Late Payment. Failure to pay the tax prescribed in this article with the time required shall subject the taxpayer to a surcharge of Ten (10%) percent of the original amount of tax, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 3I.04. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not exceeding Five Thousand Pesos (P5, 000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, upon the discretion of the court.

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

Section 3J.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment from non-resident operators of said machinery, or equipment renting out said machinery/equipment in this municipality:

	Rate of Fee Per Annum	
a.	Hand tractors	P 500.00
b.	Light Tractors	600.00
c.	Heavy Tractors	800.00
d.	Bulldozer	1,500.00
e.	Forklift	500.00
f.	Heavy Graders	1,500.00
g.	Light Graders	800.00
h.	Mechanized Threshers	500.00
i.	Manual Threshers	300.00
j.	Cargo Truck	300.00
k.	Dump Truck	1,000.00
l.	Road Rollers	1,000.00
m.	Pay loader	1,000.00
o.	Prime movers/Flatbeds	500.00

p.	Backhoe	800.00
q.	Rock crusher	500.00
r.	Batching Plant	1,000.00
s.	Transit/Mixer Truck	1,000.00
t.	Crane	1,000.00
u.	Other agricultural machinery or heavy equipment not enumerated above	500.00

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

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

Article K. Permit Fees on Tricycle Operation

Section 3K.01. Imposition of Fees. There shall be collected an annual franchise fee in the amount of Five Hundred Pesos (P 500.00) payable on or before January 20 of every year for the operation of each tricycle-for-hire.

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

Other fees on tricycle operations:

1. Filing fee per unit	P 500.00
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[The filing fee is a one-time imposition and is no longer collected for the renewal of the MTOP.]

2. Fare adjustment fee for fare increase	P 100.00
3. Filing fee for amendment of MTOP	500.00
4. Registration	
a. Motorized tricycle with cab	300.00
b. Motorcycles used to transport goods or supplies	300.00
5. Permit for operation/ driving	
a. Motorized Tricycle/proprietor	200.00
b. Tricycle/Motorcab driver	100.00
6. Operators of motorcycles used to transport goods or supplies	150.00
7. Driver of motorcycles used to transport goods or supplies	100.00

Section 3K.02. Time of Payment.

- (a) The annual franchise fee shall be paid to the Municipal Treasurer upon application for an MTOP or renewal thereof.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 3K.03. Administrative Provisions.

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

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

The official rate to be initially adopted shall be a minimum fee of Ten Pesos (P10.00) plus FivePesos (P 5.00) per km. in excess of two (2.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

- (d) The zones must be within the boundaries of the municipality of Bingawan. The existing zones which covers the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- (e) For the purpose of this Article, a Municipal Tricycle Operator’s Permit Regulatory Board shall becomposed of the following :

Chairman	SB Member, Chairman Committee on Transportation
Members	Representative of the Municipal Mayor Representative of the Treasurer’s Office President of Tricycle Operators and Drivers Association CSO Representative

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

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

Section 3L.01. Imposition of Fee -There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered “Offensive and Dangerous Business Establishments”	P150.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
(c) On employees and Workers in food or eatery	

	establishment	100.00
(d)	On employees and workers in night or night and day establishment	100.00
(e)	All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like:	
	Animal trainer,	100.00
	Auctioneer,	100.00
	Barber,	150.00
	Bartender, salesgirl,carver, sculptor,	
	electronic technician, blacksmith,magician,	
	musician, pianist, professional boxer, stage performer	100.00
	Carpenter,butcher,cook,	150.00
	Masonry worker, painter, welder, auto mechanic	150.00
	Bondsman,	200.00
	Bookkeeper, typist	200.00
	Beautician, hair stylist,make-upartist, manicurist,	150.00
	Dressmakers and tailors	150.00
	Chambermaid, criminologist,electrician, club/floor manager, Forensic electronic expert, fortune teller, handwriting expert, hospital attendant, lifeguard, masseur, attendant mechanic, photographer (itinerant),private ballistic expert, rig driver (cochero), taxi driver, dancer, waiter or waitress and welder	150.00

Section 3L.02. Exemption - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 3L.03. Person Governed- The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
1. Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants;

- milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
2. Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
 3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:
- Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.
- In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their authenticated birth certificate duly issued by Philippine Statistics Authority (PSA).
- (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the municipality of Bingawan.

Section 3L.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 3L.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due; such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 3L.06. Administrative Provisions.

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

Article M. Building Permit and Related Fees

Section 3M.01. No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Section 3M.02.Imposition of Fee. There shall be collected from each applicant a building permit, fees and other charges in the execution of the Building Official in the implementation of the National Building Code pursuant to the Implementing Rules and Regulations of Presidential Decree No. 1096.

1. Filling fee

Cost of construction	
Up to 50,000.00	P 50.00
Over 50,000.00 to 300,000.00	100.00
Over 300,000.00 to 1,000,000.00	200.00

Over 1,000,000.00 to 5,000,000.00	300.00
Over 5,000,000.00	400.00
Zoning fee	50.00

[Pursuant to Section 208 of the National Building Code of the Philippines (P.D. No. 1096) which took effect on April 30, 2005, it is the Secretary of Public Works and Highways that has the authority to prescribe and fix the amount of fees and other charges that shall be collected in connection with the performance of the regulatory functions of the Building Official.]

Section 3M.03. Schedule of Fees.

NEW SCHEDULE OF FEES AND OTHER CHARGES

1. Bases of assessment
 - a. Character of occupancy or use of building/structure
 - b. Cost of construction
 - c. Floor area
 - d. Height
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.G.1. On Fixed cost of Construction Per Sq. meter

LOCATION	GROUP		
	A, B, C, D, E, G, H, I	F	J
All Cities and Municipalities	P10,000	P8,000	P6,000

3. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub-Divisions shall be assessed as follows:
 - a. Division A-1

Area in sq. meters	Fee per sq. meter
i. Original complete construction up to 20.00 sq. meters	P 2.00
ii. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
iii. Above 20.00 sq. meters to 50.00 sq. meters	3.40
iv. Above 50.00 sq. meters to 100.00 sq. meters	4.80
v. Above 100.00 sq. m to 150 sq. meters	6.00
vi. Above 150.00 sq. meters	7.20

Sample Computation for Building Fee for a 75.00 sq. meters floor area:

Floor area = 75.00 sq. meters
 Therefore area bracket is 3.a.iv
 Fee = P 4.80/sq. meter
 Building Fee = 75.00 x 4.80 = P 360.00

- b. Division A-2

Area in sq. meters	Fee per sq. meter
i. Original complete construction up to 20.00 sq. meters	P 3.00
ii. Additional/renovation/alteration up to 20.00 sq. meters Regardless of floor area of original construction	3.40
iii. Above 20.00 sq. meters to 50.00 sq. meters	5.20
iv. Above 50.00 sq. meters to 100.00 sq. meters	8.00
v. Above 100.00 sq. m	8.40

c. Divisions B-1/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/I-1 and J-1, 2, 3

Area in sq. meters	Fee per sq. meter
i. Up to 500	23.00
ii. Above 500 to 600	22.00
iii. Above 600 to 700	20.50
iv. Above 700 to 800	19.50
v. Above 800 to 900	18.00
vi. Above 900 to 1,000	17.00
vii. Above 1,000 to 1,500	16.00
viii. Above 1,500 to 2,000	15.00
ix. Above 2,000 to 3,000	14.00
x. Above 3,000	12.00

Note: Computation of the building fee for item 3.c is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters:

First 500 sq. meters @ 23.00	----- P 11,500.00
Next 100 sq. meters @ 22.00	----- 2,200.00
Next 100 sq. meters @ 20.50	----- 2,050.00
Next 100 sq. meters @ 19.50	----- 1,950.00
Next 100 sq. meters @ 18.00	----- 1,800.00
Next 100 sq. meters @ 17.00	----- 1,700.00
Next 100 sq. meters @ 16.00	----- 8,000.00
Next 500 sq. meters @ 15.00	----- 7,500.00
Next 1,000 sq. meters @ 14.00	----- 14,000.00
Last 200 sq. meters @ 12.00	----- 2,400.00
Total Building Fee	----- 53,100.00

d. Divisions C-2/D-1, 2, 3

Area in sq. meters	Fee per sq. meter
i. Up to 500	12.00
ii. Above 500 to 600	11.00
iii. Above 600 to 700	10.20
iv. Above 700 to 800	9.60
v. Above 800 to 900	9.00
vi. Above 900 to 1,000	8.40
vii. Above 1,000 to 1,500	7.20

viii. Above 1,500 to 2,000	6.60
ix. Above 2,000 to 3,000	6.00
x. Above 3,000	5.00

Note: Computation of the building fee in item 3.d follows the example of Section 3.c of this Schedule.

- a. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Sections 3.a to 3.d).

4. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

- a. Total Connected Load (kVA).

	Fee		
i. 5 kVA or less	200.00		
ii. Over 5 kVA to 50 kVA	200.00	+	P 20.00/kVA
iii. Over 50 kVA to 300 kVA	1,100.00	+	10.00/kVA
iv. Over 300 kVA to 1,500 kVA	3,600.00	+	5.00/kVA
v. Over 1,500 kVA to 6,000 kVA	9,600.00	+	2.50/kVA
vi. Over 6,000 kVA	20,850.00	+	1.25/kVA

Note: Total Connected Load as shown in the load schedule.

- b. Total transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

	Fee		
i. 5 kVA or less	P 40.00		
ii. Over 5 kVA to 50 kVA	40.00	+	P 4.00/kVA
iii. Over 50 kVA to 300 kVA	220.00	+	2.00/kVA
iv. Over 300 kVA to 1,500.00 kVA	720.00	+	1.00/kVA
v. Over 1,500 kVA to 6,000 kVA	1,920.00	+	0.50/kVA
vi. Over 6,000 kVA	4,170.00	+	0.25/kVA

Note: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned installed by the owner/applicant as shown in the electrical plans and specifications:

- c. Pole/Attachment Location Plan Permit

1. Power Supply Pole Location P 30.00/pole
2. Guying Attachment P30.00/attachment

This applies to designs/installations within the premises.

- d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of	Electric Meter	Wiring Permit
Occupancy		Issuance

Residential	P15.00	P	15.00
Commercial/Industrial	60.00		36.00
Institutional	30.00		12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of sections 4.a. to 4.d. of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

- i. Refrigeration (cold storage), per ton or fraction thereof P 40.00
- ii. Ice Plants, per ton or fraction thereof 60.00
- iii. Packaged/Centralized Air Conditioning Systems
 - Up to 100 tons, per ton 90.00
 - iv. Every ton or fraction thereof above 100 tons 40.00
- v. Window type air conditioners, per unit 60.00
- vi. Mechanical ventilation, per kW or fraction thereof
 - of blower or fan or metric equivalent 40.00
- vii. 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 5.a.i):

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

For ice making (refer to 5.a.ii):

- 3.50 kW per ton, for compressors up to 50 tons capacity.
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons capacity.

For Air conditioning (refer to 5.a.iii.):

- 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.

b. Escalators and Moving Walks, funiculars and the like:

- i. Escalator and moving walk, per kW or fraction thereof P 10.00

ii. Escalator and moving walks up to 20.00 lineal meters or fraction thereof	20.00
iii. Every lineal meter or fraction thereof in excess of 20.00 lineal meters	10.00
iv. Funicular, per kW or fraction thereof	200.00
(a) Per lineal meter travel	20.00
v. Cable car, per kW or fraction thereof	40.00
(a) Per lineal meter travel	5.00
c. Elevators, per unit:	
i. Motor driven dumbwaiters P	600.00
ii. Construction elevators for material	2,000.00
iii. Passenger elevators	5,000.00
iv. Freight elevators	5,000.00
v. Car elevators	5,000.00
d. Boilers, per kW:	
i. Up to 7.5 kW P	500.00
ii. Above 7.5 kW to 22 kW	700.00
iii. Above 22 kW to 37 kW	900.00
iv. Above 37 kW to 52 kW	1,200.00
v. Above 52 kW to 67 kW	1,400.00
vi. Above 67 kW to 74 kW	1,600.00
vii. Every kW or fraction thereof of above 74 kW	5.00

- NOTE: (a) Boiler rating shall be computed on the basis of 1.00 Sq. meter of heating surface for one (1) boiler kW.
- (b) Steam from this boiler used to propel any prime-mover Is exempted from fees
- (c) Steam engines/turbines/etc. propelled from geothermal Source will use the same schedule of fees above.

e. Pressurized water heaters, per unit P	200.00
f. Water pumps and sewage pumps for commercial/industrial use, per kW or fraction thereof	60.00
g. Automatic fire sprinkler system, per sprinkler head	4.00
h. Diesel/Gasoline, Steam, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
i. Every kW up to 50 kW. P	25.00
ii. Above 50 kW up to 100 kW	20.00
iii. Every kW above 100 kW	3.00
i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	20.00
j. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher P	4.00
k. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors	

and the like, not registered with the LTO, per kW:	
i. Up to 50 kW	P 10.00
ii. Above 50 kW to 100 kW	12.00
iii. Every above 100 kW or fraction thereof	3.00
l. Pressure Vessels, per cu. Meter or fraction thereof	60.00
m. Other Machinery/Equipment for commercial/ Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof	60.00
n. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meter or fraction thereof	P 10.00

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

6. **Plumbing Fees**

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".

b. Every fixture in excess of one unit:

i. Each water closet	P10.00
ii. Each floor drain	6.00
iii. Each sink	10.00
iv. Each lavatory	10.00
v. Each faucet	6.00
vi. Each shower head	6.00

c. Special Plumbing Fixtures:

i. Each slop sink	10.00
ii. Each urinal	10.00
iii. Each bath tub	7.00
iv. Each grease trap	25.00
v. Each garage trap	7.00
vi. Each bidet	4.00
vii. Each dental cuspidor	4.00
viii. Each gas-fired water heater	4.00
ix. Each drinking fountain	2.00
x. Each bar or soda fountain sink	4.00
xi. Each laundry sink	4.00
xii. Each laboratory sink	4.00
xiii. Each fixed-type sterilizer	2.00

d. Each water meter 2.00

i. 12 to 25 mm Ø	8.00
ii. Above 25 mm Ø	10.00

e. Construction of septic tank, applicable in all Groups

i. Up to 5.00 cu. meters of digestion chamber	24.00
ii. Every cu. meter or fraction thereof in excess of 5.00 cu. meters	7.00

For each bath trap 25.00

For each hidst 6.00

For each filter	6.00
For each dental casprier	6.00
For each hot water boiler.....	10.00
For each water miter.....	10.00

7. **Electronic Fees**

- a. Central Office switching, remote switching units, concentrators, PABX/PBX's, cordless, wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications P 2.40/port
- b. 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 P1,000.00per location
- c. 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 used for land, aeronautical or maritime applications, photography and reproduction machines 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 indoors or outdoors P 10.00 per unit
- d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected P 2.40 per outlet
- e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, 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/background, music/paging/conference systems and the like, CATV/MATV/CCTV and odd-air television, electronically-controlled conveyance systems, building automation management systems and similar types of electronic or electronically-controlled installations whether a user terminal is

connected.	P	2.40 per termination
f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities	P	1,000.00 per location
g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception	P	1,000.00 per structure
h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.	P	50.00 per unit
i. Poles and attachment:		
i. Per Pole (to be paid by pole owner)	P	20.00
ii. Peer attachment (to be paid by any entity who attaches to the pole of others)	P	20.00
j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	P	50.00 per unit

8. ***Accessories of the Building/Structures Fees***

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Sections 3.a. to 3.d. of this Schedule).		
b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.		
c. Bank and Records Vaults with interior volume up to 20.00 cu. Meters	P	20.00
i. In excess of 20.00 cu. Meters		8.00
d. Swimming Pools, per cu. meter or fraction thereof:		
i. GROUP A Residential	P	3.00
ii. Commercial/Industrial GROUPS B, E, F, G		36.00
iii. Social/Recreational/Institutional GROUPS C, D, H, I		24.00
iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.		
v. Swimming pool shower rooms/locker rooms:		
(a) Per unit or fraction thereof	P	60.00
(b) Residential GROUP A		6.00
(c) GROUP B, E, F, G		18.00

- (d) GROUP C, D, H 12.00
- e. Construction of firewalls separate from the building:
- i. Per sq. meter or fraction thereof 3.00
- ii. Provided, that the minimum fee shall be 48.00
- f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

Use or character of Occupancy support	Self-Supporting	(Trilon Guyed)
i. Single detached dwelling unit	500.00	150.00
ii. Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
iii. Educational/Recreational/Institutional (Groups C, D, H, I) up to 10.00 meters in height	1,800.00	120.00
(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00

- g. Storage Silos, up to 10.00 meters in height P 2,400.00
- i. Every meter or fraction thereof in excess of 10.00 meters P 150.00
- ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule
- h. Construction of smokestacks and Chimneys for Commercial/industrial Use Groups B, E, F and G:
- i. Smokestacks, up to 10.00 meters in height, measured from the base P 240.00
- (a) every meter or fraction thereof in excess of 10.00 meters .. 12.00
- ii. Chimney up to 10.00 meters in height measured from the base 48.00
- (a) every meter or fraction thereof in excess of 10.00 meters .. 2.00
- i. Construction of Commercial/Industrial Fixed Ovens. per sq. meters or fraction thereof of interior floor areas 48.00
- j. Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume 12.00
- k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters 12.00
- i. Every cu. m or fraction thereof in excess of 2.00 cu. meters 12.00
- ii. For all other than Groups A and B up to 10.00 cu. meters 480.00
- (a) Every cu. meter or fraction thereof in Excess of 10.00 cu. meters 24.00
- l. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical

Treatment Tanks) per cu. meter of volume	P	7.00
m. Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:		
i. Above ground, up to 10.00 cu. meters		480.00
every cu. meter or fraction thereof		
in excess of 10.00 cu. meters		480.00
ii. Underground, up to 20.00 cu. meters		540.00
Every cu. meter or fraction thereof		
In excess of 20.00 cu. meters		24.00
n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:		
i. Underground, per cu. meter or fraction thereof of excavation		3.00
ii. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank		3.00
iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with section 8.k. above		
o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:		
i. Construction of permanent type		10.00
ii. Construction of temporary type		5.00
iii. Inspection of knock-down temporary type, per unit		24.00
p. Construction of buildings and other accessory structures within cemeteries and memorial parks :		
i. Tombs, per sq. meter of covered ground	5.00	
ii. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area		5.00
iii. Totally enclosed mausoleums, per sq. meter of floor area		12.00
iv. Totally enclosed mausoleums, per sq. meter of floor area		5.00
v. Columbarium, per sq. meter		18.00

9. Accessory Fees

a. Establishment of Line and Grade all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters			P24.00
i. Every meter or fraction thereof in excess of 10.00 meters			2.40
b. Ground Preparation and Excavation Fee			
i. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) 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.			
(a) Inspection and Verification Fee	P		200.00

(b)	Per cu. meters of excavation	3.00
(c)	Issuance of GP & EP valid only for (30) days or superseded upon issuance of Building Permit	50.00
(d)	Per cu. meter of excavation for foundation with basement	4.00
(e)	Excavation other than foundation Or basement, per cu. meter	3.00
(f)	Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment	250.00
c. Fencing Fees:		
i.	Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	P 3.00
ii.	In excess of 1.80 meters in height, per lineal meter or fraction thereof	4.00
iii.	Made of indigenous materials, barbed, chicken or hog wires, per lineal meter	2.40
d.	Construction of Pavements, up to 20.00 sq. meters	24.00
e.	In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like.	3.00
f.	Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per Calendar month	240.00
i.	Every sq. meter or fraction thereof in excess of 20.00 sq. meters	12.00
g.	Erection of Scaffolding Occupying Public Areas, per calendar month.	
i.	Up to 10.00 meters in length	150.00
ii.	Every lineal meter or fraction thereof in excess of 10.00 meters.	
h. Sign Fees:		
i.	erection and anchorage of display surface, up to 4.00 sq. meters of signboard area	P 120.00
(a)	every sq. meter or fraction thereof in excess 4.00 sq. meters . .	24.00
ii.	Installation Fees, per sq. meter or fraction thereof of display surface:	

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00

Others	15.00	24.00
Painted-on	9.60	18.00

iii. Annual Renewal fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00 min. fee shall be P124.00	P46.00 min. fee shall be P 200.00
Illuminated	P 18.00 min. fee shall be P 72.00	P38.00 min. fee shall be P 150.00
Others	P 12.00 min. fee shall be P 40.00	P20.00 min. fee shall be P 110.00
Painted-on	P 8.00 min. fee shall be P 30.00	P12.00 min. fee shall be P 100.00

i. Repairs Fees:

i. Alteration/renovation/improvement on vertical dimensionsofbuildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups P 5.00

ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofingshall be assessed in accordance with the following rate, for all Groups 5.00

iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of buildings/Structures Fees:

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

ii. The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.

k. Demolition/Moving of Building/.Structures Fees

per sq. meter of area or dimension involved.

i. Building in all Groups per sq. meter floor area P 3.00

ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences 4.00

iii. Structures of up to 10.00 meters in height 800.00

(a) Every meter or portion thereof in excess of 10.00 meters 50.00

iv. Appendage of up to 3.00 cu. meter /unit 50.00

(a) Every cu. meter or portion thereof in Excess of 3.00 cu. meters 50.00

v. Moving Fee, per sq. meter of area of building/structure to be moved 3.00

10. Certificates of Use or Occupancy (Table II.G.1 for fixed costing)

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

i.	Costing up to P150,000.00	P	100.00
ii.	Costing more than P150,000.00 up to P400,000.00		200.00
iii.	Costing more than P400,000.00 up to P850,000.00		400.00
iv.	Costing more than P850,000.00 up to P1,200,000.00		800.00
v.	Every million or portion thereof in excess of P1,200,000.00	P	800.00
b. Divisions B-1/E-1, 2, 3F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:			
i.	Costing up to P150,000.00	P	200.00
ii.	Costing more than P150,000.00 up to P400,000.00		400.00
iii.	Costing more than P400,000.00 up to P850,000.00		800.00
iv.	Costing more than P850,000.00 up to P1,200,000.00		1,000.00
v.	Every million or portion thereof in excess of P1,200,000.00		1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:			
i.	Costing up to P150,000.00		P150.00
ii.	Costing more than P150,000.00 up to P400,000.00		250.00
iii.	Costing more than P400,000.00 up to P850,000.00		600.00
iv.	Costing more than P850,000.00 up to P1,200,000.00		900.00
v.	Every million or portion thereof in excess of P1,200,000.00		900.00
d. Division J-1 Buildings/structures:			
i.	With floor area up to 20.00 sq. meters	P	50.00
ii.	With floor area above 20.00 sq. meters up to 500 sq. meters		240.00
iii.	With floor area above 500.00 sq. meters up to 1,000.00 sq. meters		360.00
iv.	With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters		480.00
v.	With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters		200.00
	With floor area above 10,000.00 sq. meters		2,400.00
e. Division J-2 Structures:			
i.	Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.		
ii.	Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.		
iii.	Towers 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:		
(a)	First 10.00 meters of height from the ground	P	800.00
(b)	Every meter or fraction thereof in excess of 10.00 meters		50.00
f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected			
		P	5.00

10. Annual Inspection Fees

a. Divisions A-1 and A-2:	
i.	Single detached dwelling units and duplexes are not subject to annual inspections.
ii.	If the owner request inspections, the fees for each of the services enumerated below is P 120.00
	Land Use Conformity
	Architectural Presentability
	Structural Stability
	Sanitary and Health Requirements
	Fire-Resistive Requirements
b. 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 I-1, Commercial, Industrial, Institutional buildings and appendages shall be assessed area as follows:	
i.	Appendages of up to 3.00 cu. meters/unitP 150.00
ii.	Floor area to 100.00 sq. meters 120.00
iii.	Above 100.00 sq. meters up to 200.00 sq. meters 240.00
iv.	Above 200.00 sq. meters up to 350.00 sq. meters 80.00
v.	Above 350.00 sq. meters up to 500.00 sq. meters 720.00
vi.	Above 500.00 sq. meters up to 750.00 sq. meters 960.00
vii.	Above 750.00 sq. meters up to 1,000.00 sq. meters 1,200.00
viii.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters 1,200.00
c. Divisions C-1, 2, Amusement Houses, Gymnasias and the like:	
i.	First class cinematographs or theaters P 1,200.00
ii.	Second class cinematographs or theaters 720.00
iii.	Third class cinematographs or theaters 520.00
iv.	Grandstands/Bleachers, Gymnasias and the like 720.00
d. Annual plumbing inspection fees, each plumbing unit P 60.00	
e. Electric Inspection Fees:	
i.	A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction
ii.	Annual Inspection Fees are the same as in Section 4.e.
f. Annual mechanical Inspection Fees:	
i.	Refrigeration and Ice Plant, per ton:
(a)	Up to 100 tons capacity P 25.00
(b)	Above 100 tons up to 150 tons 20.00

	(c)	Above 150 tons up to 300 tons	15.00
	(d)	Above 300 tons up to 500 tons	10.00
	(e)	Every ton or fraction thereof above 500 tons	5.00
iv.		Mechanical ventilation per unit, per kW:	
	(a)	Up to 1 kW P	10.00
	(b)	Above 1 kW to 7.5 kW	50.00
	(c)	Every kW above 7.5 kW	20.00
v.		Escalators and Moving Walks; Funiculars and the like:	
	(a)	Escalator and Moving Walks, per unit P	120.00
	(b)	Funiculars, per kW or fraction thereof	50.00
	(c)	Per lineal meter or fraction thereof of travel	10.00
	(d)	Cable car, per kW or fraction thereof	25.00
	(e)	Per lineal meter of travel	2.00
vi.		Elevators, per unit:	
	(a)	Passenger elevators P	500.00
	(b)	Freight elevators	400.00
	(c)	Motor driven dumbwaiters	50.00
	(d)	Construction elevators for materials	400.00
	(e)	Car elevators	500.00
	(f)	Every landing above first five (5) Landings for all the above elevators	50.00
vii.		Boilers, per unit:	
	(a)	Up to 7.5 kW P	400.00
	(b)	7.5 kW up to 22 kW	550.00
	(c)	22 kW up to 37 kW	600.00
	(d)	37 kW up to 52 kW	650.00
	(e)	52 kW up to 67 kW	800.00
	(f)	67 kW up to 74 kW	900.00
	(g)	Every kW or fraction thereof above 74 kW fraction thereof	4.00
viii.		Pressured Water Heaters, per unit P	120.00
ix.		Automatic Fire Extinguishers per sprinkler head P	2.00
x.		Water Pump and Sewage pumps for buildings/structures for commercial/industrial purposes, per kW:	
	(a)	Up to 5 kW P	55.00
	(b)	Above 5 kW to 10 kW	90.00
	(c)	Every kW or fraction thereof above 10 kW	2.00
xi.		Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
	(a)	Per kW, up to 50 kW P	15.00
	(b)	Above 50 kW up to 100 kW	10.00
	(c)	Every kW or fraction thereof	

	above 100 kW		2.40
xii.	Compressed air, vacuum, commercial/ institutional gases, per outlet	P	10.00
xiii.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	P	2.00
xiv.	Other internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, compressors and the like,		
	(a) Per unit, up to 10 kW	P	100.00
	(b) Every kW above 10 kW		3.00
xv.	Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:		
	(a) Up to ½ kW	P	8.00
	(b) Above ½ kW up to 1 kW		23.00
	(c) Above 1 kW up to 3 kW		39.00
	(d) Above 3 kW up to 5 kW		55.00
	(e) Above 5 kW up to 10 kW		80.00
	(f) Every kW above 10 kW or fraction thereof		4.00
xvi.	Pressure vessel, per cu. Meter or fraction thereof		40.00
xvii.	Pneumatic tubes, Conveyors, Monorails for materials handling. Per lineal meter or fraction thereof	P	2.40
xviii.	Weighing Scale Structure, per ton, or fraction thereof	P	30.00
xix.	Testing/Calibration of pressure gauge, per unit		24.00
	(a) Each Gas Meter, tested, proved and sealed, per gas meter.		30.00
xx.	Every mechanical ride inspection, etc., Used in amusement centers of fairs such As Ferris wheel, and the like, per unit	P	30.00
g.	Annual electronics inspection fees shall be the same as the fee in Section 7. of this Schedule		

Certifications:

a.	Certified true copy of building permit	P	50.00
b.	Certified true copy of Certificate of Use/Occupancy		50.00

c.	Issuance of Certificate of Damage	50.00
d.	Certified true copy of Certificate of Damage	50.00
e.	Certified true copy of Electrical Certificate	50.00
f.	Issuance of Certificate of Gas Meter Installation	50.00
g.	Certified true copy of certificate of Operation	50.00
h.	Other certifications	50.00

NOTE: The specifications of the Gas Meter shall be:

- Manufacturer
- Serial Number
- Gas Type
- Meter Classification/Model
- Maximum Allowable Operating Pressure –psi (kPa)
- Hub Size – mm (inch)
- Capacity – m3/hr. (ft3/hr.)

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

Section 3M.03. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality in accordance with the following distribution:

- a. 20% for operating expenses of the Building Official
- b. 80% shall accrue to the general fund

Section 3M.04. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

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

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

- a) A copy of the plan showing the location of the building to be constructed with reference to

boundaries of the lot an fit constructed in the town proper or poblacion.

b) General drawing showing:

1. Site/Lot Development Plan
2. Building Perspective
3. Vicinity Map
4. Floor and roof plans
5. Foundation and footing plans
6. Transferree and longitudinal plan
7. Elevation
8. Framing plans showing complete forming of building or structure
9. Isometric flow of plumbing layout
10. Electric layout; and
11. Details of structural and architectural parts

Section 3M.05. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

Section 3M.06. Exemption. The construction or repair of the following shall be exempted from the application of the building permit:

- a) Residential building repair costing less than P550.00.
- b) Building or other structures damaged or destroyed by typhoon, fire or earthquakes, upon presentation of satisfactory evidence thereof and proper application within six (6) months after the occurrence of any public calamity.
- c) Buildings made of indigenous material.
- d) Building cost not more than P15,000.00 and with floor area of not more than 20sq.m.

Article N. Permit and Inspection Fee on Machineries and Engines

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

(a) Internal combustible engines:

1. 2 HP and below	P240.00
2. 5HP and below but not lower than 2 HP	300.00
3. 10HP and below but not lower than 5 HP	360.00
4. 14HP and below but not lower than 10HP	480.00
5. Above 14HP	720.00

(b) Other stationery engines or machines:

1. 3 HP and below	P 240.00
2. 5 HP and below but not lower than 3 HP	300.00
3. 10 HP and below but not lower than 5 HP	360.00
4. 14 HP and below but not lower than 10 HP	480.00

- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

Section 3N.02. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within the first twenty (20) days of January.

Section 3N.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Article O. Zoning/Locational Clearance and Related Fees

Section 3O.01.Imposition of Fee. There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB) under its Administrative Order No. 02 dated April 7, 2014.

Section 3O.02. Schedule of Fees.

[Please refer to HLURB Administrative Order No. 02 dated April 07, 2014]

These shall include permit/clearance fees for:

1. Zoning/Locational Clearance
2. Permits for subdivision and condominium projects/activities under PD 957
3. Subdivision and condominium projects under BP 220
4. Approval of industrial/commercial subdivision
5. Approval of farm lot subdivision
6. Approval of memorial park/cemetery project/columbarium
7. Registration of dealer/broker/salesman
8. Homeowners Association
9. Legal Fees (CMP Project)
10. UPLC Legal Research Fee
11. Other transactions/certifications covered by HLURB AO No.04

1. ZONING/LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached	
1. P100,000 and below	P288
2. Over P100,000 to P200,000	P576
3. Over P200,000	P720 + (1/10 of 1% in excess of P200,000
B. Apartments/Townhouses	
1. P500,000 and below	P1,440
2. Over P500,000 to 2 Million	P2,160

3. Over 2 Million	P3,600 + (1/10 of 1% of cost in excess of P2.M regardless of the number of floors)
C. Dormitories	
1. P 2 Million and below	P3,600
2. Over 2 Million	P3,600 + (1/10 of 1% of cost in excess of P2.M regardless of the number of floors)
D. Institutional	
Project cost of which is:	
1. Below P2 Million	P2,880
2. Over P2 Million	P2,880 + (1/10 of 1% of cost in excess of P2.M)
E. Commercial, Industrial and Agro-Industrial Project Cost of which is:	
1. Below P100,000	P1,440
2. Over P100,000 – P500,000	P2,160
3. Over P500,000 – P1 Million	P2,880
4. Over P1 Million to P2 Million	P4,320
5. Over P2 Million	P7,200 + (1/10 of 1% of cost in excess of P2.M)
F. Special Uses/Special Projects	
(Gasoline Station, Cell Sites, Slaughter House, Treatment Plants, etc.	
1. Below P2 Million	P7,200
2. Over P2 Million	P7,200 + (1/10 of 1% of cost in excess of P2.M)
G. Alteration/Expansion (affected areas/cost only)	
Same as the original application	
2. SUBDIVISION AND CONDOMINIUM PROJECTS (under PD 957)	
A. Subdivision Projects	
1. Approval of Subdivision Plans (including townhouses)	
1. Preliminary approval and Location Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP)	
• Processing Fee	P360/ ha. or a fraction thereof
• Inspection Fee	P1,500/ ha. regardless of density
2. Final Approval and Development Permit	
• Processing Fee	P2,880/ ha. regardless

	of density
Additional Fee on Floor Area of housing component	P3.00/ sq. m.
• Inspection Fee	P1,500/ ha. regardless of density
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration Processing Fee	
• Processing Fee	P2,880
3. License to Sell	
• Processing Fee	
Additional Fee on Floor Area of housing component	P14.40/sq. m.
• Inspection Fee *	P1,500/ha. Regardless of density
4. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
• Inspection Fee *	P1,500/ ha. Regardless of density
5. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee (unfinished area for development)	P14.40 sq.m.
• Inspection Fee *	P1,500/ ha. Regardless of density
* Application for CR/LS with DP issued by LGU shall be charge inspection fee	
B. Condominium Project	
1. Approval for Condominium Plans/Final Approval and Development Permit	
1. Preliminary Approval and Locational Clearance	
2. Final Approval/Development Permit	
• Processing Fee	P720
a. Land Area	P7.20 /sq.m.
b. No. of Floors	P288/floor
c. Building Areas	P23.05/sq. m. of GFA
• Inspection Fee *	P1,500 /ha
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Conversion (affected areas only)	-do-
2. Certificate of Registration	
• Processing Fee	P2,880
3. License to Sell	
a. Residential	P17.30/sq. m of saleable area.
b. Commercial	P36/sq.m. of saleable area

Inspection Fee	P1500/ha
4. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee (unfinished floor area for development)	P17.30/sq. m.
• Inspection Fee	P1,500/ha
5. Certificate of Completion	
• Certificate Fee	P216
• Inspection Fee	P1,500/floor or
3.SUBDIVISION AND COMDOMINIUM PROJECTS (under B.P. 220)	
A. subdivision Projects	
1. Approval of subdivision Projects	
1. Preliminary Approval and Locational Clearance	
• Processing Fee	
a. Socialized Housing	P90/ha
b. Economic Housing	P216/ha
• Inspection Fee	
a. Socialized Housing	P1,500/ha
b. Economic Housing	P1,500/ha
1. Final Approval and Development Permit	
• Processing Fee	
a. Socialized Housing	P600/ha
b. Economic Housing	P1,440/ha
• Inspection Fee	
a. Socialized Housing	P1,500/ha
b. Economic Housing	P1,500/ha
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Building Permit (floor area of housing unit)	P7.20/sq.m.
2. Certificate of Registration	
• Processing Fee	
a. Socialized Housing	P420
b. Economic Housing	P720
3. License to Sell (per saleable lot)	
• Processing Fee	
a. Socialized Housing	P24/saleable lot
b. Economic Housing	P72/saleable lot
Additional Fee on floor area of housing component	P3.00/sq.m.
• Inspection Fee *	
a. Socialized Housing	P1,500/ha
b. Economic Housing	P1,500/ha
4. Extension of Time to Develop	
• Processing Fee	
a. Socialized Housing	P420
b. Economic Housing	P504
Additional Fee (unfinished area for development)	P2.88/sq.m.
• Inspection Fee	
a. Socialized Housing	P1,500/ha
b. Economic Housing	P1,500/ha
5. Certificate of Completion	
• Certificate Fee	
a. Socialized Housing	P180

b. Economic Housing	P216
• Inspection Fee	P1,500/ha
6. Occupancy Permit	
• Processing Fee	
a. Socialized Housing	P6/sq.m.
b. Economic Housing	P7.20/sq.m
• Inspection Fee(saleable floor area of the housing component)	.
a. Socialized Housing	P1,500/ha
b. Economic Housing	P1,500/ha
B. Condominium Projects	
1. Approval of Condominium Plans	
1. Preliminary Approval and Locational Clearance	P720
2. Final Approval and Development Permit	
• Processing Fee	
a. Total Land Area	P7.20/sq.m
b. No. of Floors	P144/ floor
c. Building Areas	P5.80/sq.m . of GFA
• Inspection Fee	P1,500/ha
3. Alteration of Plan (affected areas only)	Same as Final Approval and Developm ent Permit
2. Certificate of Registration	P720
3. License to Sell	
a. Residential	P7.20/sq.m . of saleable area
b. Commercial	P10.65/sq. m. of saleable area
• Inspection Fee	P1500/ha
4. Extension of Time to Develop	
• Processing Fee	P3.00/sq.m
• Inspection Fee (unfinished area for development)	P1,500/flo or
5. Certificate of Completion	
• Certificate Fee	P216
• Inspection Fee	P1,500/flo or
4. INDUSTRIAL/COMMERCIAL SUBDIVISION	
1. Approval of industrial/Commercial Subdivision	
1. Preliminary Approval and Locational Clearance	
• Processing fee	P432/ha
• Inspection Fee	P1,500/ha
2. Final Approval and Development Permit	
• Processing fee	P720/ha
• Inspection Fee	P1,500/ha
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan (affected areas only)	Same as final Approval and Developm ent Permit
2. Certificate of Registration P2,880	

3. License to Sell	
• Processing Fee	P3.00/sq.m . of land area
• Inspection Fee *	P1,500/h a
4. Extension of Time to Develop	
• Processing Fee	P504
Additional Fee(unfinished area for development)	P14.40/ sq.m.
• Inspection Fee	P1,500/ha
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
a. Industrial	P504
b. Commercial	P720
• Inspection Fee *	P1,500/ha
5.FARMLOT SUBDIVISION	
1. Approval of Farmlot Subdivision	
1.Preliminary Approval and Locational Clearance	
• Processing Fee	P288/ha
• Inspection Fee	P1,500/ha
2. Final Approval and Development Permit	
• Processing Fee	P288/ha
• Inspection Fee	P1,500/ha
(Projects already inspected for PALC application may not be charged inspection fee)	
3. Alteration of Plan(affected areas only)	Same as Final Approval and Developm ent Permit
2. Certificated of Registration	P2,880
3. License to Sell	
• Processing fee	P720/lot
• Inspection Fee *	P1,500/ha
4. Extension of time to Develop	
• Processing Fee	P504
• Additional Fee on Floor Area of housing components and other development	P14.40/ sq.m.
• Inspection Fee	P1,500/ha
5. Certificate of Completion	
• Certificate Fee	P216
• Inspection Fee	P1,500/ha
6. MEMORIAL PARK/ CEMETERY PROJECT/COLUMBARIUM	
1. Approval of Memorial Park/Cemetery Project/Columbarium	
1. Preliminary Approval and Locational Clearance	
a. Memorial Project	P720/ha
b. Cemeteries	P288/ha
c. Columbarium	P3600/ha
• Inspection Fee	
a. Memorial project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/ha
2.Final Approval and Development Project	
a. Memorial Project	P3.00/sq.m .
b. Cemeteries	P1.50/sq.m
c. Columbarium	P7.20/sq.m of land area

	P3.00/floor
	P23.05/sq. m. of GFA
(Projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/ha
3. Alteration of Fee	Same as Final Approval/ Development Permit
2. Certificate of Registration	P2,880
3. License to Sell	
• Processing Fee	
a. Memorial Project	P72.25 /sq.m.
- Apartment Type	P28.80/unit
b. Cemeteries	P28.80/tonb
c. Columbarium	P72.00/vault
• Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/floor
4. Extension of time to Develop	
• Processing Fee	P504
Additional Fee(unfinished area for development)	
a. Memorial Project	P1,440
b. Cemeteries	P720/ha
c. Columbarium	P5.80/sq.m . of GFA
• Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/floor
5. Certificate of Completion	
• Certificate Fee	P216
• Processing Fee	
a. Memorial Project	P1,440
b. Cemeteries	P720/ha
c. Columbarium	P5.80/sq.m . of GFA
• Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/floor
7. Other Transactions/Certifications	
A. Application/Request for:	
1. Advertisement Approval	P720
2. Cancellation/Reduction of Performance bond	P2880
3.Lifting of Suspended License to Sell	P2880
4.Exemption from Cease and Desist Order	P216
5. Clearance to Mortgage	P1440
6. Lifting of Cease and Desist Order	P2880
7. Change of Name/Ownership/Amendments of CRLS	P1440

8.Voluntary cancellation of CRLS	P1440
9.Revalidation Renewal of Permit (Condominium)	P60% of current processing fee
B. Other Certifications	
1. Zoning Certifications	P720/ha
2.Certification of Town Plan/zoning Ordinance Approval	P216
3. Certification of New Sights/Sales	P216
4. Certificate of Registration (form)	P216
5. License to Sell (form)	P216
6. Certificate of Creditable Withholding Tax	P216/ lot or unit
(maximum of 5 lots per certificate)	
7. Other, to include:	
a. Availability of records/public request	P288
b. Certificate of no record on file	P288
c. Certification of with or without CRLS	P288
d. Certified true copy of documents (report size)	
• Document of five (5) pages or less	P43.20
• Every additional page	P4.40
e. Photocopy of documents	P3.00
f. Other not listed above	P216
8. Registration of Broker/Dealer/Salesman	
1. Dealers/Brokers	P720
2. Salesman/Agent	P288
9. Homeowners Association	
1. Registration of HOA	
Examination/Registration	Regular HOAS CMP HOAS HOAS
• Articles of Incorporation	P940 P780
• By-Laws	P940 P780
2. Stamping of Books	P50/book
3. Amendments	
• Articles of Incorporation	P720
• By-Laws	P720
4.Dissolution of Homeowners Association	P720
5.Certification of the new set of Officers	P504
6. Other Certification	P216
• Inspection Fee	P1500/ha
7.Research Fee	P50/docket
10. Legal Fees(CMP Project)	
1.Filing Fee	P1440
2. Additional Fee for claims (for refund, damages, attorney's fee, etc.)	
1. Not more than P20,000	P173.00
2. More than P20,000 but less than P80,000	P576
3. P80,000 or more but less than P100,000	P864
4. P100,000 or more but less than P150,000	P1440
5. For Each P1,000 in excess of P150,000	P7.20
3. Motion for reconsideration	P600
4. Petition of Review	P2880
5. Prayer for Cease and Desist Order	P1200
6.Pauper-litigants are exempt from payment of legal fees	
1. Those whose gross income is not more than P6,000 per Month and residing within the municipality.	
2. Those whose gross income is not more than P4,000 per Month and residing within the municipality.	
3. Those who do not own real property.	

7. Government agencies and its instrumentalities are exempted from paying Legal fees.	
8. Local government and government owned or controlled corporation with or without independent charters are not exempted in paying legal fees.	

Section 30.03. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 30.04. Accrual of Proceeds. The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

Section 30.05. Administrative Provision.

It shall be the duty of the Zoning Administrator or the duly designated local official to secure annually from HLURB pertinent rules and regulations required to implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

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

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

a.For construction, shop business or show	P50.00/sq.m per mo. Or fraction thereof
b.more than One month to 1 year	P20.00/sq.m per month
c.More than One year	P10.00/sq.m per month

For wake and other charitable, religious and educational purposes, use and/or occupancy no fee shall be collected: Provided, that a corresponding permit is first secured from the Office of the Municipal Mayor.

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

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

Article Q. Permit Fee for the Conduct of Group Activities

Section 3Q.01. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit thereof for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

1. Conference, meetings, rallies and demonstration:	
a. inside building or balls	P200.00
b. outdoor, in parks, plazas, roads/streets	200.00
2. Dances	
a. Jam session	100.00
b. Benefit dance with ordinary sound and light system (non-fiesta days) with stereo quadrosonic sound and disco light (non-fiesta)	200.00
c. Coronation and ball	
Barangay	200.00
Poblacion	200.00
d. Benefit dances during fiesta	300.00
d.1. Barangays:	
d.1.1 – with ordinary sound and light system	200.00
d.1.2 – with stereo quadrosonic and disco light	200.00
d.2 – Poblacion	
d.2.1 - with ordinary sound and light system	200.00
d.2.2 - with stereo quadrosonic and disco light	300.00
3. Stage presentation:	
a.) stage shows and vaudeville	200.00
b.) drama	200.00
c.) cultural and fashion shows	200.00
4. Holding parties:	
a.) wedding party	100.00
b.) baptismal party	100.00
c.) other parties	100.00
5. Promotional sales	300.00
6. Other Group Activities	
a.) beauty pageants/contest	200.00
b.) athletic competition/games	100.00
c.) bingo socials	200.00

Section 3Q.02. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 3Q.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3Q.04. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Section 3Q. 05.Penalty. Any violation of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not more than Thirty (30) days or both, at the discretion of the court.

ArticleR . Fees on Accreditation of Tourism Related Establishment

Section 3R.01. Imposition of Fee. Owners and/or operators of hotels operating in the Municipality of Bingawan shall pay the following fees:

a) License Fee

- | | |
|--------------------|--------------------------|
| (1) De Luxe Class | Php (Full cost recovery) |
| (2) First Class | |
| (3) Standard Class | |
| (4) Economy Class | |

[Rates should be full cost recovery of the cost of issuing the license and cost of surveillance]

b) Registration fee (not applicable if renewal)

- | | |
|--------------------|--------------------------|
| (1) De Luxe Class | Php (full cost recovery) |
| (2) First Class | |
| (3) Standard Class | |
| (4) Economy Class | |

c) Surcharge for late filing of license fee 50% of the rate

d) ID Fee – optional (full cost recovery)

Section 3R.02. Owners and/or operators of hotels operating in the Municipality of Bingawan shall pay the following fees:

a) License Fee:

- | | |
|-----------------------------|--------------------|
| (1) Class “AAA” | Full cost recovery |
| (2) Class “AA” | |
| (3) Class “A” | |
| (4) Special Interest Resort | |

b) Registration Fee:

- | | |
|-----------------------------|--|
| (1) Class “AAA” | |
| (2) Class “A” | |
| (3) Class “A” | |
| (4) Special Interest Resort | |

c) Legal Research Fee

- d) Surcharge for late filing of license fee
- e) Identification Card (optional)

Section 3R.03. Owners and/or operators of tourist-inns or apartment-hotels (apartelles) operating in the Municipality of Bingawan shall pay the following fees:

- a) Tourist Inns:

Registration Fee	Full cost recovery
License Fee	
- b) Apartment-Hotels (Apartels)

Registration Fee	Full cost recovery
License Fee	
- c) Legal Research Fee
- d) Surcharge for late filing of license fee

Section 3R.04.

- a) Owners and/or operators of the following tourism-related establishment in the Municipality of Bingawan such as: motels, restaurants, pension houses, homestays, beerhouse, lodging house barbershop, carinderias, beauty parlor, spas, grocery stores, department stores, boutiques, malls, fitness gyms, sports and recreational clubs, training centers, ticketing offices, internet stations, rest areas in gasoline stations, museums, coffee shops, bake shops, pastry shops, pasalubong centers, handicraft/shell craft, native products store and all inside the mall pay the amount of Five Hundred Pesos (P500.00) as license fee;
- b) Owners and/or operators of the tourism-related establishment in the Municipality of Bingawan which are newly established shall pay the registration fee of One Thousand Two Hundred Pesos (1,200.00) only upon registration;
- c) Any tourism related establishment which desires to be accredited as a tourism related establishment shall apply with the Department of Tourism.

Section 3R.05. Owners and/or operators of travel agencies operating in the Municipality of Bingawan shall pay the following fees:

- a) Registration fee for newly established travel agencies Full cost recovery
- b) License fee for owners and operators of travel agencies
- c) License fee for tour guides
- d) Surcharge for late filing of license fee 50%

Section 3R.06. The registration fee herein provided shall be payable only once prior to engaging in such business operation for the first time.

Section 3R.07. The license fee herein provided shall be payable on or before January 31 of each year without any surcharge. In the event the business operation shall start at any time of the year after

January 31 based on the date when the registration fee is paid, the license fee payable shall be a proportion of such amount appertaining only to the remaining quarters of the year that it shall still operate its business; thus, if registration is made during the first quarter, the license fee payable is in full; if registration is made during the second quarter only 3/4 of the license fee is payable; if registration is made during the third quarter, only 1/2 of the license fee is payable; and if registration is made during the last quarter, only 1/4 of the license fee is payable. In these cases, there shall be no surcharge.

Section 3R.08. The classification of hotels as herein provided shall be the classification under the Hotel Code of 1987. The classification of resort as herein provided shall be the classification under the Resort Code of 1989.

Section 3R.09. All other rules and regulations governing the business herein referred to and their respective operations shall be those provided for under the following laws:

- a) Hotels – Hotel Code of 1987
- b) Resorts – Resort Code
- c) Tourist Inns and Apartels – Tourist Inn and Apartment-Hotel (Apartel) Code of 1989
- d) Travel Agencies – Travel Agency Code of 1988
- e) Tourism-Related Establishment Code of 1992

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

- | | |
|--|---------|
| a) For every page or fraction thereof
typewritten or computerized(not including the
certificate and notation) | P 50.00 |
| 1 st two copies | 50.00 |
| For every additional copy | 50.00 |
| b) Where the copy to be furnished is in
printed from in 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
seal of Office) written on the copy or
attached thereto | 70.00 |
| 1 st two copies | 70.00 |
| For every additional copy | 70.00 |
| d) For certifying the official act of the Municipal
Judge or other judicial certificate, clearances from
Municipal Treasurer, Municipal Assessor,
Municipal secretary or MPDC, Local Civil
Registrar and other Municipal officials with seal | 70.00 |

e) For certified copy of Voter's Registration	100.00
f) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page/ one Hundred (100) words	70.00
g) Photocopy or any other copy produced by copying machine per page	70.00
h) For preparing affidavit of any document	70.00
i) For administering oaths, per document for certifications in lieu of lost license or permit, two copies	70.00
j) Certified true copy of tax, declaration of real property, value, per tax declaration	100.00
k) For certification fee for any assessment records	100.00
l) For certification of real property tax payment for certified true real copy of sketch plan per	70.00
m) Lot regardless of size	200.00
n) Verification fee, per lot	60.00
o) Inspection fee, per lot	100.00

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

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

Article B. Local Civil Registry Fees

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

- (a) Marriage Fees:
 - 1. Application for marriage license

1.a	For application where applicants are both residents of the municipality	P 250.00
1.b	For application where one of the applicants is non-resident of the municipality	300.00
1.c	for application where one of the applicants is a foreigner	500.00
2.	Marriage license fee	2.00
3.	Marriage Counseling fee	100.00
4.	Miscellaneous Fees	100.00
(b)	For registration of the following:	
1.	Legitimation	200.00
2.	Adoption	200.00
3.	Annulment of Marriage	300.00
4.	Divorce/Legal Separation	300.00
5.	Naturalization	350.00
6.	Change of Name	200.00
7.	Court Order	200.00
8.	Affidavit to Use the Surname of the Father (AUSF)	200.00
9.	Certified copies of any document in the register and P 10.00 per additional copy	50.00
10.	Machine copy of any documents in the register and P 10.00 per additional copy	20.00
11.	Other legal documentation for record purposes	50.00
12.	Service fee	70.00
13.	Endorsed document	100.00
(c)	Certified true copy of live birth, death, and marriage certificate	50.00
	Additional fee per copy	10.00
	Certified machine copy of live birth, death, and marriage certificate	20.00
	Additional fee per copy	10.00
(d)	BREQS Program	
	A. Service Fee	
	1. Birth/Death/Marriage	
	a. For vital events that occurred in the municipality	75.00
	b. For vital events that occurred outside the municipality	100.00
	2. Certificate of No Marriage (CENOMAR)	

- | | |
|--|--------|
| a. for residents of the municipality | 75.00 |
| b. for non-residents of the municipality | 100.00 |

According to the Implementing Rules and Regulations of Republic Act No. 10172 allowing the Correction in the entry in the Day and/or Month in the date of birth and correction in the entry of Sex in the birth certificate without the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees:

P 3,000.00 for the correction of entry in the Day and/or Month and correction in the entry of Sex in the birth certificate

A migrant petitioner shall pay the following additional service fee to the Petition Receiving Civil Registrar (PRCR).

P 1,000.00 for service fee.

An indigent petitioner shall be exempt from paying the required payment, provided that the petition is supported by a certification from the Municipal Social Welfare Office that the petitioner/document owner is indigent.

[According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change of first name or nickname without the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees:

P1,000.00 for the correction of clerical error

P3,000.00 for the change of first name

A migrant petitioner shall pay the following additional service fee to the Petition Receiving Civil Registrar (PRCR).

P500.00 for correction of clerical error or typographical error.

P1,000.00 for change of fist name.

An indigent petitioner shall be exempt from paying the required payment, provided that the petition is supported by a certification from the Municipal Social Welfare Office that the petitioner/document owner is indigent

It would seem, therefore, that the adjustment of rates for the registration of the civil status of persons, e.g., legitimation, adoption, annulment of marriage, divorce/legal separation, and naturalization, to rates along those authorized for change of name would be justified.]

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

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

- a. Burial permit of a pauper, per recommendation of the Municipal Mayor.
- b. All athletes representing the Municipality of Bingawan, Iloilo in all DepEd-sanctioned school sports meet from local fees for the issuance of birth certificates in Security Paper (SECPA) copy through Batch Request Entry System (BREQS).

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

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

Section 4B.05. Declaration of Births, Deaths, and Marriages. It shall be registered and recorded in accordance with the civil registry law, otherwise known as Republic Act No. 3753 and delay of such declaration shall be effective after the lapse of the following:

Live Births	30 days
Deaths	48 hours
Fetal deaths	48 hours
Marriages	15 days

Section 4B.06.No fines shall be collected for registration of births, and deaths provided the same are reported in accordance with the regulatory period as provided in the preceding section.

Section 4B.07. It shall be the duty of the Municipal Treasurer to receive and collect administrative fines as provided for in this ordinance.

Section 4B.08.Persons charged with the duty of reporting to the local civil registrar, the facts of births, deaths and marriages in accordance with the Civil Registry law otherwise known as act no.3753, who fails to perform their duties shall be reported by the Local Civil Registrar of this Municipality to the fiscal of the province for proper action and prosecution for violation of the Civil Registry Law.

The following persons are charge with the duty of reporting the facts of births, deaths and marriages etc.

For births: in the following orders:

(Rule12. Adm. Order no.3 dated 11/04/42 of the Civil Registrar General)

1. Physician in attendance of birth;
2. Midwife (nurse) in attendance at birth;
3. Either parents of the new- born child;

For details: in the following order:

(Rule 25 Adm. Order no. 3 dated 11/4/42 of the Civil Registrar General)

1. Physician who attended the deceased;
2. Member of the family of the deceased;

3. Mayor;
4. Secretary;
5. Councilor or SB Member;

For Marriages:

1. All persons authorized to solemnized marriage in accordance with law.

Section 4B.09. Any person found violating the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) or not more than Two Thousand Pesos (P 2,000.00) and or imprisonment of not more than Six (6) months or both at the discretion of the court.

Article C. Police Clearance and other Fees

Section 4C.01. Imposition Fee. There shall be paid for each police clearance certificate and other fees obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

A. Police Clearance

1.	For local employment, scholarship, study grant, and other purposes not hereunder specified	P 70.00
2.	For change of name	120.00
3.	For application for Filipino citizenship	600.00
4.	For passport or visa application	300.00
5.	For firearms permit application	300.00
6.	For PLEB clearance	70.00
7.	For firearms permit application	70.00
8.	for employment/ travel abroad	300.00
9.	transport or shipment outside the Municipality	
	a. large cattle per head	70.00
	b. hogs or pigs per head	30.00
	c. goats, sheep, dogs, and other animals per head	30.00
	d. Fowls:	
	1. first 20 heads	10.00
	2. from 21 to 50 heads	20.00
	3. from 51 or more	40.00
	4. game cocks or fighting cocks per head	15.00
	e. Rice, corn, palay, and other cereals per sacks	1.00
	f. Logs and Lumber per truck load or fraction thereof	50.00
	g. Sand, gravel, field stones, rocks, and other road material per truck load	25.00
	h. minerals Ores, coal dolomites, or limestone per truck load	25.00
	i. commercial fertilizer per sack (50 kg)	1.00

The applicant for clearance to ship-out goods or products out of the municipality shall be required to present a clearance of the barangay where the goods or products come from before the clearance apply shall be issued.

B. Other Fees

- | | |
|------------------------|--------|
| 1. For Extract Blotter | 100.00 |
|------------------------|--------|

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

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>
a. For house for rent	P 70.00
b. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	100.00
With an area of 50 sq.m. or more but less than 100 sq.m.	150.00
With an area of 100 sq.m. or more but less than 200 sq.m.	250.00
With an area of 200 sq.m. or more but less than 500 sq.m.	400.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	800.00
With an area of 1,000 sq.m. or more	1,500.00

Section 4D.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4D.03. Administrative Provisions.

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

Section 4D.04. Penalty – any violation of the provision of this article shall be punished of a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than One (1) month but not exceeding Six (6) months or both, at the discretion of the court.

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. There shall be collected a fee from any person who is given a medical examination by the Municipal Health Officer or their duly authorized representative in the following rate or schedule:

a. Medical or Dental Examination	P 60.00
b. Stool Examination	60.00
c. Urine Examination	60.00
d. Blood Count	40.00
e. Sputum AFB smear	40.00
f. Blood Typing	40.00
g. Issuance of Medical Certificate	70.00
h. Health Certificate	70.00
i. Sanitary Permit Fee	50.00
j. Issuance of Sanitary Clearance	50.00
k. Issuance of Certificate Potability	50.00
h. All other Medical and Dental Services not mentioned herein	40.00

Note: If the patient is non-resident of this Municipality, the rate is doubled. Senior Citizens and Students are subject to 20% discount on all fees stated above.

Section 4E.02. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4E.03. Administrative Provisions.

- a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter:
 - 1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 - 2. Public swimming or bathing places.
 - 3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
 - 4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
 - 5. Massage clinics and sauna bath establishments (including masseurs, massage

clinic/sauna bath attendants, etc.)

6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

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

Section 4E.04 . Penalty. Any violation of the provision of this article shall be punished of a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than One (1) month but not exceeding Six (6) months or both, at the discretion of the court.

A fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than One (1) month but not exceeding Six (6) months or both, at the discretion of the court shall be imposed to the owner, manager or operator if the violation is that of the establishment.

Section 4E.05. Exemption. Indigent Patients and Persons with Disability (PWD) are exempted from payment of the above-mentioned fees.

Article F. Dog Vaccination Fee

Section 4F.01. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of Seventy Pesos (P70.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 4F.02. Time of Payment. The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Rabies Control and Consultative Committee and the Office of the Provincial Veterinarian.

Section 4F.03. Administrative Provisions.

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

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

(b) During free mass dog rabies vaccination campaign, every dog three (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 and Consultative Committee.

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

- 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; and
- g. Veterinarians license number/ vaccinator's address.

The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator shall 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. The cost shall be borne by the owner after the scheduled date of free mass dog vaccination.

3. Dog Registration or Licensing – Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (3) months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay Seventy Pesos (P70.00) as registration fee. The registration officer shall provide the owner with a certificate of ownership for the dog and affix a collar tag as proof of registration.

4. Elimination of Unregistered Dog – Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control and Consultative Committee under the provisions of Section 4F.03.

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

The licensed veterinarian, trained vaccinator, the Municipal Rabies Control and Consultative Committee or a police officer may enter any property with the owners' consent for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

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

For unregistered dogs, the Provincial Veterinarian and/or MAO are tasked to determine the age of the dogs.

5. Reporting of Biting Incidents – Any person who has been bitten shall, within twenty-four (24) hours of the occurrence, report the incident to the Municipal Rabies Control and Consultative Committee. A health care worker or a police officer receiving such information shall immediately transmit to the

Municipal Rabies Control and Consultative Committee for investigation.

6. The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.

Section 4F.04. Penalty. Any dog owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos, upon conviction by the court.

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

ARTICLE G. Poundage Fee for Stray Animals

Section 4G.01. Definition of Terms.

“Stray Animal” means an animal which is set loose or not under the complete control of the owner, or the one in charge of the possession thereof, or found in streets and public or private places whether fettered or not.

“Streets and Public Places” include national, provincial, city or barangay streets, parks, plaza and such other places open to the public.

“Private Places” include privately- owned street yards, rice fields or farmlands, and lots owned by an individual other than the owner of the animal.

“Large Cattle” include horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 4G.02. Imposition of a fee. There shall be collected the following poundage fees for each day or fraction thereof from the owner of each stray animal found roaming at large in public or private places of this municipality:

a. Large Cattle	P100.00
b. Goat & Pig	P100.00
c. All other animals	P 50.00

Section 4G.03. Time and Manner of Payment. The poundage fee shall be paid to the Municipal Treasurer before the animal is released to its owner.

Section 4G.04. Administrative Provision. For purposes of this article, the Chief of Police or his/her deputies are hereby authorized to apprehend and impound stray animals in the municipal corral place duly designated for such purpose. He/she shall also cause the posting of the notice of impounded stray animals in the municipal hall and inform the Municipal Mayor accordingly.

Impounded animals not claimed within five (5) days in case of goats, pigs and the like, while thirty (30) days in case of large cattle after the date of impounding shall be sold at public auction by the Municipal Treasurer. All identifying marks, sign, color, and sex of the animal shall be recorded for record purposes. The proceeds of the sale shall accrue to the general fund of the Municipality.

If ever in the future after the sale of impounded animal has been done, an owner will surface, the proceeds of the sale less poundage fees fines, penalties and other maintenance fee shall be given to him/her upon presentation of pertinent documents and upon establishing his/her true ownership.

Section 4G.05.Penalty. Owners whose animals are caught roaming around and incurring damages to plants and properties shall pay the following fines:

For the first offense	P 100.00
For the second offense	500.00
For the third and each subsequent offense	1,000.00

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

Article H. Charges on Violation for the Operation of Motorized Vehicles Operating within the Municipality

Section 4H.01. Imposition of Fee. There shall be collected penalties for the violation of the following:

	Amount of Fee
Driving without securing proper license	P 550.00
Driving with delinquent, invalid, suspended, ineffective or revoked license	550.00
Failure to show or surrender license	550.00
Failure to carry driver's license	550.00
Allowing an unlicensed/improperly licensed person to drive	550.00
Fake license, CR, OR plates and stickers	550.00
Allowing another person to use his license	550.00
Using motor vehicle in the commission of crime	550.00
A holder of a student permit operating a motor vehicle without being accompanied by a licensed professional driver	550.00
Unregistered/improperly registered/delinquent or invalid registration	550.00
Failure to show or carry registration	550.00
Lending one's driver's license	550.00
Operating/allowing the operation of MV with suspended/revoked CR	550.00
Plates not firmly attached and visible or vehicle without proper numbered plates	550.00
Dirty or uncared plates	550.00
Inconspicuously/ Improperly displayed plates	550.00
Unauthorized improvised plates	550.00
No stickers	550.00
Expires commemorative plates/stickers	550.00
Tampered/marked plates/stickers	550.00
Illegal transfer of plates, tags or sticker	550.00
Driving a motor vehicle and/or trailer combination exceeding eighteen (18) meters in overall projected length, including any load carried on such vehicle and trailer	550.00
Driving articulated vehicles drawing or pulling a trailer and/or a vehicle already drawing a trailer shall draw another	550.00

Unauthorized to operate as for hire	550.00
Unauthorized bell, siren or exhaust whistle	550.00
Installation of dim colored light, dancing lights	550.00
Overloading	550.00
Out of line, colorum operating (driver/operator), arrogant driver, refusal to convey passenger to proper destination/trip cutting, overcharging, no franchise	550.00
Reckless Driving includes, but shall not be limited to the following: <ol style="list-style-type: none"> 1. Cutting/swerving in and out of the traffic lanes; 2. Cutting corner or blind curve; 3. Cutting in front of another moving vehicle; 4. Making “U” turn on the approach or on top of a bridge or elsewhere but not at street intersections; 5. Passing or overtaking on curves, at intersections and approaches of bridges, hills and the like; 6. Racing on the roads or streets; 7. Sudden stopping without justifiable reasons; 8. Coming out of side streets or driveways without precaution; 9. Failure to slow down upon entering a “thorough street”; 10. Failure to consider proper clearance when overtaking; 11. Failure to observe right hand rule to yield the “right of way” at highway intersection; 12. Driving on the wrong side of the street or road; 13. Backing against the flow of traffic; 14. Over speeding or driving beyond the prescribed speed limits; 15. Running down a legitimately established barricade; 16. Turning from wrong lane; 17. Improper start or revving from parked position; 18. Driving without lights during the hours prescribed by law; 19. Driving against “one way” streets; 20. Driving or crossing the safety islands not intended for motor vehicles; 21. Disregarding automatic signaling devices or lights or any traffic signs, beating the red light of a traffic signaling device; 22. Driving without helmet and/or seat\belt; 23. Using cellular/mobile phones while driving; 24. Driving while under the influence of liquor and prohibited drugs; 25. Failure to dim headlight; and 26. Illegal turn, driving against traffic, illegal overtaking at unsafe distance, increase speed. 	550.00
Obstruction includes, but shall not be limited to the following: <ol style="list-style-type: none"> 1. Parking diagonally on the roadway; 2. Driving extremely and unnecessarily slow so as to the movement of the motor vehicle following behind; 3. Loading or unloading of cargoes or passenger in such a manner that the vehicle following behind cannot pass through; 	550.00

<ol style="list-style-type: none"> 4. Changing flat tire in the middle of the road or in any portion thereof which block the path of the passing or incoming vehicle; 5. Leaving unattended in the roadway or portion thereof a stalled vehicle; 6. Failure to display Early Warning Device during repair of vehicle within the roadway; 7. Double parking which obstruct the smooth flow of traffic; 8. Illegal parking/terminal; and 9. Loading and unloading at prohibited areas or zones. 	
<p>Other Violations shall include the following:</p> <ol style="list-style-type: none"> 1. Operation of a motor vehicle without horns or with horns making startling sound; 2. Operation of a motor vehicle equipped with unauthorized siren; 3. Operation of a motor vehicle with no or cut muffle; 4. Operation of a motor vehicle without proper headlights, tail lights or windshield wiper; 5. Failure to display a red flag or light at rear end of the load which extended beyond the projected length of the vehicle; 6. Loading or unloading passengers while motor vehicles is in motion; 7. Operation of a motor vehicle with glaring lights and/or failure to dim the lights; 8. Operation of a motor vehicle with inadequate or insufficient safety devices and/or accessories; 9. Failure to post bond when required under the law; 10. Failure to observe substantial compliance imposed by law in case of accidents; 11. Failure to give way to property overtaking vehicle; 12. Failure to dim headlights when necessary; 13. Failure to give way to a police vehicle, fire vehicle, ambulance or barangay patrol in emergency situation; 14. Discourteous or arrogant behavior; 15. Illegal overtaking, overtaking unsafe distance, cutting an overtaken vehicle; 16. illegal turning at intersections; 17. Overtaking in places with road sign “no overtaking zone”, 18. Illegal overtaking of school buses or vehicles and church buses or day care program buses or vehicles; 19. Failure to yield the right of way when it is needed; 20. Failure to stop before traversing a “thorough street”, or railroad crossing; 21. Failure to give proper signal before stopping or turning from a direct line; 22. Driving in places or roads where the vehicle being driven are prohibited to enter or make access or where the ban on such vehicle is observed or mandated; 23. For public utility drivers, wearing sando or undershirts and or/or slippers while driving; and 	550.00

<p>24. For public utility drivers, failure to post or display the following inside the vehicle:</p> <ul style="list-style-type: none"> - Driver's identification card; - BTMC or Bantay Bayan – TMEU contact number; - Bingawan Police Station contact number; and - Fare matrix <p>25. For violation of the Revised Municipal Revenue Code and other Revenue Ordinances of the Municipality.</p>	
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Section 4H.02. Time of Payment. The fee shall be paid to the Municipal Treasurer.

Section 4H.03. Administrative Provision. The PNP members assigned as traffic officers and members of the Bantay Bayan - Traffic Management Enforcement Unit (TMEU) shall be responsible for the implementation of this ordinance.

Drivers, licensed or erring drivers shall be confiscated by traffic officers and be deposited at the office of the Municipal Treasurer.

Confiscated driver's license shall be claimed from the office of the Municipal Treasurer after having a dully received payment of fine.

A surcharge of Fifteen Pesos (Php 15.00) per day shall be imposed for failure to pay the corresponding fine within seventy two (72) hours after confiscation of the license. Thirty (30) days thereafter, the BTMC shall institute appropriate court action for unredeemed licenses.

Section 4H.04. Penalty. Any person who violates any provision of this Article shall be subjected to a fine stated above or imprisonment of not exceeding six (6) months or both at the discretion of the court.

Article I. Fees for Assessment Services of the Office of the Municipal Assessor

Section 4I.01. Imposition of Fee. There shall be collected fines and penalties and service fees for services rendered by the Office of the Municipal Assessor from any person, natural or juridical, desiring to obtain any information, record or document regarding real property of a person or entity and for other services in the rates fixed below:

<p>1. Issuance of Declaration of Real Property Value (DRPV)/ Tax Declaration (TD)</p>	<p>P100.00</p>
<p>2. Standard fee if sworn statement is filed within thirty (30) days from the deadline</p>	<p>50.00</p>
<p>3. Late Filing Fee (If sworn declaration is filed after the deadline)</p>	<p>A fine equivalent to standard fine of P50.00 plus (+) $\frac{3}{4}$ of 1% of the entire assessed value of the property, provided that the standard and additional fines together shall in no</p>

		case be less than P100.00 nor more than P3,000.00.
4.	Certification fee on documents requested	P 100.00
5.	Verification fee per Real Property Unit (RPU)	P 50.00
6.	Appraisal/Assessment of newly constructed buildings and newly installed machineries	Tax Declaration (TD)/Declaration of Real Property Value (DRPV) Fee of P 100.00, if requested Late filing fee, if any
	For the first 2kms.	P 75.00
	For every additional of 2kms.	P 25.00
7.	Reassessment of renovated, reconstructed and extended buildings	TD/DRPV Fee, of P 100.00, if requested Late filing fee, if any
	For the first 2kms.	P 75.00
	For every additional of 2kms.	P 25.00
8.	Transfer of the name of the declared owner of real property unit	TD/DRPV Fee, if requested (P100.00) Late filing fee, if any
9.	Segregation/Consolidation of real property units	TD/DRPV Fee, if requested (P70.00/lot/RPU) Late filing fee, if any
10.	Issuance of copy of tax maps	P150.00 (standard size (21.6 x 33 cm.), additional charge in excess of standard size = P30.00
11.	Information as to location of lands or real property ownership declared for taxation purposes	P 75.00
12.	Issuance of Certification (with or no improvement)	P 75.00
13.	Issuance of Certification of no real property	P 75.00

14.	Issuance of Certification on aggregate landholdings	P 75.00
15.	Inspection Fee Road Right of Way	P200.00
16.	Inspection Fee per Real Property Unit	P 200.00
17.	Issuance of Certification for totally burned real properties	P 75.00
18.	Sketch Plan with/without bearing	P 75.00
19.	Realty Tax Clearance	P 75.00

Section 4I.02. Time of Payment. The fee shall be paid to the Office of the Municipal Treasurer before the release of the requested document/service.

Section 4I.03. Administrative Provisions.

(a) For copies furnished other bureaus, offices and branches of the government for official business shall be free of charge.

(b) For copies required by the court at the request of litigants, charges should be made in accordance with the above schedule.

(c) Agencies of the National Government and Local Government or their authorized representative engaged in revenue generation or administration of justice shall be exempted.

Article J. Bidders Tenders and Bid Documents Fees

Section 4J.01 Imposition of Fees. For regulatory purposes, and in accordance with Republic Act 9184, otherwise known as the Government Procurement Reform Act there shall be imposed by the Bids and Awards Committee (BAC), this LGU, fees on the issuance of bidders tenders and bid documents for the projects and the acquisition of goods and services, this municipality as hereunder provided:

Approved Budget for the Contract (ABC)	Amount of Fee
₱ 500,000.00 and below	₱500.00
More than P500,000.00 up to P1,000,000.00	1,000.00
More than P1,000,000.00 up to P5,000,000.00	5,000.00
More than P5,000,000.00 up to P10,000,000.00	10,000.00
More than P10,000,000.00 up to P50,000,000.00	25,000.00
More than P50,000,000.00 up to P500,000,000.00	50,000.00
More than P500,000,000.00	75,000.00
Certification Fees	Amount of Fee
Certification of photocopied documents	P 50.00/project or transaction
Certification as regards to eligibility to participate in bidding for goods, infrastructure and consultancy services	P 50.00/project or bidder

Section 4J.02. In Case of Protest on the Decisions of the BAC – Decisions of the BAC may be protested by filing a verified position paper and paying a non-refundable Protest Fees follows:

ABC RANGE	PROTEST FEE
P50,000,000.00 and below	0.75% of the ABC
More than P50,000,000.00 to P100,000,000.00	P500,000.00
More than P100,000,000.00 to P500,000,000.00	0.5% of the ABC
More than P500,000,000.00 to P1,000,000,000.00	P 2,500,000.00
More than P1,000,000,000.00 to P2,000,000,000.00	0.25% of the ABC
More than P2,000,000,000.00 to P5,000,000,000.00	P5,000,000.00
More than P5,000,000,000.00	0.1% of the ABC

Section 4J.03. All collections and receipt pertaining to the above fees shall be deposited in a Trust Fund specifically for the expenses of the Bids and Awards Committee.

Section 4J.04. For purposes of uniformity, the terms being used in this ordinance shall be the same as defined under Republic Act 9184 and its implementing rules and regulations.

Section 4J.05. Time of Payment. The fees shall be paid to the Municipal Treasurer’s Office during the period of selling and availability of the bidding documents as scheduled in the Invitation to Bid (ITB) for every project. Certifications and other photocopied documents shall be paid to the Municipal Treasurer’s Office before it can be issued to the suppliers and clients upon their request.

CHAPTER V. MUNICIPAL CHARGES

Article A. Market Fees and Charges

Section 5A.01. Scope – This Chapter governs the administration and adjudication of stall, spaces, concessions and collection of rentals, fees and charges in the Municipal public enterprises.

Section 5A.02. Market Administration – The Municipal Mayor through the Municipal Economic Enterprise Development Office shall exercise direct and immediate supervision, administration and control over public markets and the personnel thereof including those whose duties concern the maintenance and upkeep of the markets and its premises in accordance with the following provisions and other pertinent rules and regulation:

- a) Maintenance and upkeep of market’s premises shall be under the supervision and control of the Municipal Economic Enterprise Development Office;
- b) Maintenance of health and sanitation shall be under the control and supervision of the Municipal Health Office who shall enforce the pertinent provisions of the Sanitation Code of the Philippines and municipal health and sanitation ordinances;

- c) Maintenance of peace and order shall be under the direct control and supervision of the Chief of Police of the Bingawan Municipal Police Station.

Section 5A.02.01. Administration, Control and Supervision :- The administration and supervision of the Municipal Market including the standardization, classification and/or grouping or regrouping of merchandise to be sold in the stalls, kiosks, spaces, etc., and the direction, control and supervision of the Administrator, who is the Chief, Market and Slaughterhouse Division or the Markets-In-Charge, Market Inspectors and other market personnel are hereby vested in the Municipal Economic Enterprise Development Office *except those pertaining to collection activities, the administrative control and supervision of collectors and other personnel involved in the collection and inspection shall be the responsibility of the Municipal Treasurer pursuant to Article 258 of the Implementing Rules and Regulations of the Local Government Code of 1991.*

The public market shall be opened for the sale of articles permitted for sale therein from four (4) o'clock in the morning until nine (9:00) o'clock in the evening every day. However, meat wagon and meat vendors may be permitted to enter before the opening hour,

Section 5A.02.02. Duties of the Administrator or Chief Market and Slaughterhouse Division – There shall be a Chief Market and Slaughterhouse Division under the control, supervision and direction of the Municipal Mayor through the Municipal Economic and Development Officer who shall exercise direct supervision of the public market in the Municipality of Bingawan. *Provided, however, that only regular employees of the Office of the Municipal Treasurer maybe assigned or designated collectors in public market and slaughterhouse of the municipality.*

For the purpose of this Section, “Regular Employees” are those employees who were extended a permanent appointment duly attested by the Civil Service.

Section 5A.02.03. Exhibition of Cash Tickets and Official Receipts – It shall be the duty of the market stallholders, occupants of spaces or kiosks to exhibit in public view their cash tickets or official receipts to facilitate inspection by the Municipal Treasurer or his/her authorized representatives.

Section 5A.02.04. Authority of the Municipal Economic Development Officer– No person shall sell or offer for sale any article or merchandise in the public market or in any market stall, space or kiosk without having been previously authorized by the Municipal Economic and Development Officer or his representative.

Section 5A.02.05. Prohibition to Throw Garbage – It is prohibited to throw garbage, refuse or waste materials other than in the garbage cans provided for the purpose. In case responsibility cannot be ascertained for unlawfully throwing such garbage, the occupant of the nearest stall, space or kiosk shall be required to deposit the same in the garbage disposal area.

Section 5A.02.06. Unlawful Deposit and Manufacture – It shall be unlawful to deposit or manufacture any kind of article or maintain pens for domestic fowls, pigs and other animals within the premises of the public market.

Section 5A.02.07. Unlawful Cooking – It shall be unlawful to cook any food or commodity within the public market except in kiosk for carinderia, cafeteria or places for batchoy which are permitted to cook in stove provided with chimneys or gas ranges or stoves.

Section 5A.02.08. *Bicycles Not Permitted* – Bicycle, carts, caritons and any other kind of conveyances or vehicles shall not be permitted to enter the public market.

Section 5A.02.09. *Prohibition on Sale* – No person shall sell or offer for sale fruits, legumes, fish, domestic fowls, eggs, meat and native delicacies or “ Chucherias” outside of the public market, or within a distance of 100 meters from the market premises, unless the said articles or merchandise are being sold in private buildings.

Section 5A.02.10. *Prohibition on Passage Ways* – No person shall peddle, sell or offer for sale articles or merchandise in the passage ways of public market which are intended for the people to pass along one section of the market to another.

Section 5A.02.11. *Prohibition as Dwelling Place* – No person shall be permitted to pass the night in the public market nor shall any part of the public market be used as a dwelling place.

Section 5A.02.12. *Orderliness* – All provisions, merchandise, goods or articles offered for sale in the market shall be so arranged as not to protrude; that no portion of the alleys, shall be obstructed, and that floor stands, stalls and all places or things used for exposing the same can be easily and perfectly cleaned. All merchandise, and all other places or things shall be placed in such manner as the Municipal Health Officer or any of his/her authorized representative may direct.

Section 5A.02.13. *Exhibition of Goods* – Whenever any article shall be exhibited in any public market, as if the same were intended for sale, whether sold, or not or directly offered for sale or not, such exhibition shall be held and construed as exposure of the same for sale and offer to sell within the meaning of this Code.

Section 5A.02.14. *Assignment to Section* – Vendors shall be assigned to sections according to the nature of the articles, intended for sale, and any attempt to occupy any stall for any purpose other than for which it was specifically assigned, shall render void any privileges granted the stallholders. Helpers and vendors or sellers in public market shall at all times treat market customers or purchasers with courtesy. Violation of this requirement shall be dealt with by competent authorities as the facts and circumstances of each case may warrant.

Section 5A.02.15. *Peddlers or Hawkers* – Peddlers or Hawkers shall not be permitted in the public market of the municipality or its surroundings, within a radius of 100 meters from its confines, to offer for sale articles or merchandise which are sold or exposed for sale in the stall or booths of said market, in order to avoid unjust competition. Neither shall they be permitted to expose merchandise on sidewalks, courts (patio) or place for the passage of the public market of the Municipality of Bingawan. Market officials and employees and policemen detailed in the vicinity of public market shall exercise strict vigilance on this matter and enjoin strict compliance with these provisions. Neither shall any person be permitted to peddle, hawk, sell, offer for sale, or expose for sale any article in the passage ways or aisles of any public market.

Section 5A.02.16. *Definition of the Term Meat* – The term “meat” as herein used refers to fresh meat from cow, carabao, goat, sheep and swine killed in the municipalslaughterhouse.

Section 5A.02.17. *Disqualification* – Should a stallholder be ejected from his/her stall for cause, as provided for in this Code he/she shall be disqualified from the lease of said stall or any other stall in any public market of the municipality for a period of two (2) years.

Section 5A.02.18. Nuisance – All articles displayed in any public market in violation of any provision of this Code or any rules and regulations related to the management of the Municipal Market or enterprise shall be deemed a nuisance, and it shall be the duty of the Municipal Treasurer and his subordinates to take custody of the same. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned to the owner upon payment of actual expenses incurred in their safekeeping, unless they were so deteriorated as to constitute a menace to public health, in which case, they shall be disposed of in the manner directed by the Municipal Health Officer who may also, in his discretion, cause the criminal prosecution of the guilty party, or warn him merely against future violation. If the articles have not deteriorated and are not claimed within the period of the time fixed, said articles shall be sold at public auction and the proceeds hereof, disposed of in accordance with law.

Section 5A.02.19. Loafing, Loitering and Begging Not Permitted – No person not having lawful business in or about the public market shall idly sit, lounge, walk or lie in or about the premises of the same nor shall any person beg, or solicit alms in or about the public market.

Section 5A.02.20. Signboards – All meat vendors shall hang signboards showing the kind of meat they are selling or offering for sale. No other kind of meat shall be placed under the signboard other than shown thereon. The Municipal Agriculturist or his/her authorized representative shall see to it that the provisions of this Ordinance relative to the rules and regulations of the National Meat Inspection Commission are complied with strictly.

Section 5A.02.21. Obstruction – No person shall annoy or obstruct market employees in the discharge of their duties; nor shall any person sit or lie on any market stall or table, stalls or play in the market premises.

Section 5A.02.22. Stray Animals – No dogs or other animals shall be left stray in any public market and the Municipal Agriculturist thru his/her subordinate are hereby empowered to catch such stray animals and to impound them in the Municipal Pound for disposition as in the case of other animals impounded therein.

Section 5A.02.23. Losses or Damages - The Municipality shall not be responsible to stallholders for any losses or damages which said stallholders may incur in public markets by reason of fire, theft, or other cause, and any merchandise or property left in the public market during the hours the public market are closed shall be the duty of the MEEDO Officer and subordinate to exercise reasonable diligence and care to prevent loss of private and public property therein, and may, for this purposes, apprehend and turn over to the police any person or persons committing any offense in the public market.

Section 5A.02.24. Risks of Market Occupants – The Municipality of Bingawan shall not be held responsible for any damage or loss of articles or merchandise in the public markets that may be occasioned by fire, theft, or other causes, and all such articles and merchandise deposited therein during the time the markets are closed, shall be at the risk of the market occupants; Provided, however, that it shall be the duty of the policeman detailed thereat as guard to take such precaution as maybe necessary to prevent any damage or loss to private property.

Section 5A.03. Maintenance of Public Market

Section 5A. 03.01. General Maintenance of Public Market –

- a) The public market shall be adequately lighted and ventilated, the ground surface shall be properly drained and paved, and all stands, stalls, booths and market fixture and buildings shall be constructed in accordance with the necessary plans and specification recommended by the MEEDOO Officer and the Municipal Health Officer duly approved by the Municipal Engineer and the Municipal Mayor.
- b) The lighting system, including regular meter reading, for all stalls shall be directly connected individually with the Municipal Public Market and in no case shall the municipality be held liable for any unpaid electric bill of any stallholder.
- c) All electrical connections for market alleys, passage ways, and municipal offices shall have separate connection and meter which shall be the responsibility of the municipal government.
- d) Any vendor or occupant of market stall or kiosk who desires to have electric light installation for his or her kiosk or stall shall furnish the materials and labor and that the installation shall be under the direct supervision and approval of the Municipal Electrical Engineer or any authorized representative in the Municipal Engineers' Office.
- e) It shall be absolutely prohibited, except in the case when the electric light fails, for any vendor or occupant of the kiosk, stall or market space to use any other kind of light except that which is endorsed by the Municipal Electrical Engineer or any authorized representative in the Municipal Engineers' Office.

Section 5A.03.02. Sanitary Maintenance – The provision of sanitary regulations provided in the following sections and those which shall be promulgated by the Municipal Health Officer duly approved by the Sangguniang Bayan of the municipality for the sanitary maintenance of public market shall apply to the public market, the slaughterhouse and other public enterprise in this municipality.

- a) No stallholders or any other persons shall place on the floor, stalls or any place other than the garbage receptacles provided for the purpose.
- b) Each stallholder/occupant of any stall in the municipal public market shall provide themselves with a garbage receptacle and that the cleaning of market stall including the floor spaces and all appurtenances thereto shall be done by the stallholders and their helpers during market hours.
- c) No shanty or structure in the nature of an independent room shall be permitted to be put up or constructed in or about the public market other than the building authorized for offices of the market employees or for other municipal government purposes.

Section 5A.03.03. Water – The water consumption of each stallholder shall be their exclusive responsibility and directly connected to the main water pipeline authorized by the municipal government. In no case shall the municipal government be held liable for any unpaid water bill of any stallholder. Provided, however, that the municipality shall provide water for the necessary maintenance, sanitation and cleaning of public markets, slaughterhouse and other public enterprises.

Section 5A.03.04. Sectioning/Division of Market Proper

a) The public market shall be conveniently divided into sections according to the kinds of merchandise offered for sale, and the sale of merchandise pertaining to one section shall not be allowed in other section. Provided, that the Municipal Mayor for the good of the public may grant temporary permit not to exceed thirty (30) days, to sell merchandise pertaining to one section into another section until after said public good shall have been satisfied, but the power to be exercised must be done with utmost prudence. Every stallholder shall have at his own expense, a signboard which must be uniform in size and style, subject to the approval of the Municipal Economic Enterprise and Development Officer.

- b) The term “market stalls” used in this Ordinance refers to any allotted space, with or without booth, adjoining the public market building.
- c) The term “market tables” refers to an enclosure built or erected inside the public market or space where merchandise or various kinds is being sold or offered for sale.
- d) No person shall alter, disfigure, and/or change the structure of any stall or market fixture without written permission from the Municipal Economic Enterprise and Development Officer which application shall be coursed thru his authorized representative, the Chief, Market and Slaughterhouse Division and a permit fee to renovate in the amount of One Thousand Five Hundred Pesos(P1,500.00) shall be paid at the Office of the Municipal Treasurer.

Section 5A.04. Adjudication of Market Stalls

Section 5A.04.01. Notice of Vacancy – Notice of vacancy of vacant or newly constructed stall shall be made by the Municipal Economic Enterprise and Development Officer for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such stall or booths are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall or booth and on the bulletin board of the market. This notice of vacancy shall be written on the following form:

NOTICE

Notice is hereby given that Stall/Table No. _____ of the Bingawan Public Market is vacant or will be vacant on _____ . Any person, 18 years of age or more and is not legally incapacitated, desiring to lease this stall/table, shall file an application therefore on the prescribed form (copies may be obtained from the Office of the Economic and Development Officer during office hours and before 12:00 o'clock noon of _____ . In case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on _____ at the Office of the Municipal Economic Enterprise and Development Officer, by the Market Committee. This stall/table is found in the _____ Section/Stall No. _____ and is intended for the sale of _____.

It shall be the duty of the Municipal Economic and Development Officer to keep a register book showing the names and addresses of all applicants for vacant stalls or tables, the numbers and descriptions of the stall/table applied for by them and the date and time of the receipt by the Municipal Economic and Development Officer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

The application shall be substantially in this form:

Form of Application – The application shall be under oath. It shall be submitted to the Office of the Municipal Economic Enterprise and Development Officer concerned by the applicant either in person or through his or her attorney.

Official Form of Application:

APPLICATION TO LEASE MARKET STALL

Address

Date

The Municipal Economic Enterprise and Development Officer
Municipality of Bingawan

Sir:

I hereby apply under the following contract for the lease of Stall/Table No. _____ of the Bingawan Public Market. I am _____ years of age, a _____ citizen and residing at _____. Should the above-mentioned stall/table be leased to me in accordance with market rules and regulations.

I promise to hold the same under the following conditions:

1. That while I am occupying or leasing this stall/table, I shall at all times have my picture and those of my helper(s) conveniently framed and hang up conspicuously in the stall/table;
2. That I shall occupy the stall/table awarded to me provided that I have not been thereafter declared disqualified pursuant to the Provisions of Municipal Ordinance related to market and has not violated any of the terms and conditions provided in this contract;
3. That I shall pay a royalty fee based on the following schedules:

P25,000.00 – STALL
P 15,000.00 – TABLE
4. That I hereby agree and warrant that the leased market stall/table shall be used by me exclusively for _____ business in accordance with the business being conducted in the particular market section where I belong and I will hereby prohibit the use of the leased market stall/table for any other purpose;
5. That I shall not thereafter enter into a partnership agreement with other persons, sub-lease, assign or transfer my privilege right over the lease premises or portion thereof and any contract executed by me in favor of any party in violation hereof shall be null and void;

6. That I shall strictly comply with all the existing laws, ordinances, regulation or order promulgated by the LESSOR arising from or regarding the use of occupation of the leased market stall/table, provided further that I, likewise binds myself to comply with such laws, ordinances, regulations and orders that maybe thereafter promulgated or enacted by the LESSOR in connection with the use and occupation of his stall/table;

7. That I shall religiously pay my light and water fees each month when due and in the event I fail to pay my said fees for at least one month, my light and water connection shall be immediately disconnected without prejudice to the closure of my stall/table;

8. That I shall not introduce any repair, improvement, disfigure or make any alteration in the stall/table or cause any changes on the electric and plumbing installation without the prior written consent of the MunicipalEconomic Enterprise and Development Officer and the Municipal Engineerand upon payment of permit fee to renovate (Section 5A.03.04.d);

12. That I hereby bind myself to provide trashcans for the respective stall/table and to maintain cleanliness and order in my respective stalls/tables;

IN WITNESS WHEREOF, the parties have hereunto signed this Contract of Lease this _____day of _____, at the Municipality of Bingawan, Province of Iloilo, Philippines.

**MUNICIPALITY OF BINGAWAN
LESSOR**

LESSEE

BY:
MUNICIPAL MAYOR

ID NO. _____
Issued by : _____

ID NO : _____
Issued on : _____
At _____, Prov. of _____

SIGNED IN THE PRESENCE OF :
_____ AND _____
(REPUBLIC OF THE PHILIPPINES)
MUNICIPALITY OF _____
X X

BEFORE ME, this _____ day of _____ 20_____, personally appeared above-named persons with their respective Community Tax Certificate, known to me to be the same persons who executed the foregoing instrument and who acknowledges that the same is their own voluntary act and deeds.

This instrument consist of three (3) pages including this page whereon this acknowledgement is written, has been signed by the party and witness on each every page hereof.

WITNESS MY HAND and SEAL
Doc. No. _____ ;

Page No. _____;
Book No. _____;
Series of 20 _____;

Section 5A.04.02. Certificate of Award to Successful Applicant of Vacant Market Stall/Table. To authenticate the results of the adjudication of the vacant stalls/tables, a certificate of award shall be issued to the successful applicant.

The date of the issuance in the certificate of award shall be the basis of determining the start of payment of rental by the successful applicant, notwithstanding with the actual occupancy or start of business operation by stallholder/market holder begins.

The Certificate of Award shall be issued upon complete payment of application bond and royalty fee.

The Certificate shall be on the following form:

CERTIFICATE OF AWARD

This certificate is hereby issued to _____, a resident of _____ and a qualified applicant for the lease of Stall/Table No. _____, at the Bingawan Public Market. This Stall/Table is located/found in the _____ section and is intended for the sale of _____.

Issued this _____ day of _____ at Bingawan, Iloilo, Philippines.

Municipal Mayor

Section 5A.04.03. Appeals – Any applicant who is not satisfied with the adjudication made by the Market Committee on the stall/table applied for may file with the Sangguniang Bayan an appeal within fifteen (15) days from the date of the adjudication thru the Municipal Mayor, who may submit such comment and recommendation as he may desire to make on the matter within thirty (30) days from receipt of the appeal in the form of writing.

Section 5A.04.04. Market Committee – There is hereby created in the Municipality of Bingawan a Market Committee, whose duty is to conduct the opening of bids and the drawing of lots in connection with adjudication of vacant or newly constructed stalls or booths in the Municipal market as prescribed herein.

Section 5A.04.05. Composition of Market Committee – The Committee shall be composed of the Municipal Treasurer as Chairman, and a representative of the Municipal Mayor, a representative of the Sangguniang Bayan, who is the Chairman of the Committee on Market and Slaughterhouse, the Municipal Legal Officer or his representative and representative of the Market Vendors to be appointed by the Municipal Mayor upon recommendation of the Municipal Treasurer, members. In case where the deliberation of the Market Committee results in a tie vote, the decision of the Municipal Economic Enterprise and Development Office for any stall/table awarded to the stallholder/tableholder is approved by the Market Committee.

Section 5A.04.06 Mode of Adjudication of Stalls to Qualified Applicants – Applicants who are Filipino citizens shall have preference in the lease of public market stalls/tables. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the Notice of Vacancy prescribed above shall be repeated for another ten-day (10) period. If after the expiration of that period there is still no Filipino applicant, the stall/table affected may be adjudicated to any alien applicants, who filed his application first. If there are several alien applicants, the adjudication of the stall/table shall be made thru drawing of lots to be conducted by the Market Committee. In case there is only one Filipino applicant, the stall/table or booth applied for shall be adjudicated to him. If there are several Filipino applicants for the same shall stall/table, adjudication of the stall/table shall be made thru drawing of lots to be conducted by the Market Committee on the date and hour specified in the Notice. The result of the drawing of lots shall be reported immediately by the Committee to the Municipal Treasurer for appropriate action.

Section 5A.05. Lease Contract of Stalls

LEASE CONTRACT

KNOWN ALL MEN THESE PRESENTS:

The **MUNICIPAL GOVERNMENT OF BINGAWAN** represented herein by Hon. _____, Municipal Mayor, upon authority granted to him by the Sangguniang Bayan under its Resolution No. _____ dated _____, herein after referred to as the “LESSOR;

and

_____, single/married to _____, Filipino citizen, of legal age and with residence and postal address _____ at _____, _____ hereinafter referred to as the LESSEE;

HAVE AGREED AS FOLLOWS:

ON THE PART OF THE LESSOR

The LESSOR obligates itself to perform the following acts:

1. To lease, as it is hereby leased to the above named LESSEE, that certain market stall/table with the following description:
2. To grant the LESSEE the first option to lease the above described market stall/table upon expiration of this Contract of Lease, subject to the provisions of municipal ordinances that are now existing, or may hereafter be enacted by the Sangguniang Bayan;

ON PART OF THE “LESSEE”

The LESSEE obligates himself/herself to perform the following acts:

1. The LESSEE shall keep the leased market stall/table in good sanitary condition at all times and comply with all the rules and regulations that are now, or may hereafter be prescribed by the Sangguniang Bayan;
2. The LESSEE shall have his/her picture and that of his/her helpers conveniently framed and hung up conspicuously in an appropriate place in the stall/table;
3. The LESSEE shall pay the corresponding market rental fees in the amount and manner prescribed under existing ordinances or ordinances that may hereafter be enacted by the Sangguniang Bayan;
4. The LESSEE shall personally conduct the business in the stall even if he/she hires or engage the services of helpers;
5. The LESSEE shall not sell or transfer his /her privilege to occupy the aforesaid stall/table nor sub-lease the subject stall to another person, natural or juridical;
6. The LESSEE shall not utilize the aforesaid stall/table or any part thereof for residential purposes;
7. The LESSEE shall not allow anybody to serve or dispense liquor, wine, or any kind of intoxicating beverages inside or in the surrounding premises of the said stall/table;
8. The LESSEE shall not remove, construct or alter the original structure of the booth, electrical wiring or water connection without prior permit from the LESSOR or its authorized representative;
9. The LESSEE shall at all-time display conspicuously inside the leased stalls/tables the business permit granted by the LESSOR;
10. The LESSEE hereby bind to provide trashcans for the respective stall/table and to maintain cleanliness and order in my respective stalls/tables;
11. The LESSEE of Stalls hereby bind to provide a fire extinguisher; and
12. In case of violation of any of the foregoing terms and conditions, the LESSOR shall have the right to summarily eject the LESSEE without the need of any court proceedings and the LESSEE hereby agree to vacate the leased stall/table.

MUTUAL UNDERSTANDING

1. Nothing in this Contract shall be construed as an exemption from securing the corresponding Mayor's Permit for the operation of a business in the subject stall/table;

2. If, for any reason, the LESSEE discontinues his/her business, or this Contract is revoked before its expiration, the said stall/table shall be considered vacant and its occupancy thereafter shall be disposed of in the manner prescribed under existing municipal ordinances, or municipal ordinances that may hereafter be enacted by the Sangguniang Bayan;
3. Should the LESSEE enter into a business partnership with any party during the duration of this Contract, the LESSEE shall have no authority to transfer to his/her partner the right to occupy the subject stall/table. In case of death or any legal disability of the LESSEE to continue his/her business, the surviving partner may continue occupying the stall/table for a period not exceeding sixty (60) days within which to wind-up the business of such partnership. If the surviving partner is qualified to occupy the said stall/table and the spouse, parent or any of the LESSEE's children is not applying for the stall/table he shall be given the preference to continue occupying the stall/table concerned if he/she will apply for it;
4. Upon expiration of this Contract of Lease, it may be renewed with the LESSEE having the first option to lease the subject stall/table, provided, however, that the LESSEE had complied with all the stipulations contained in this Contract and did not violate any existing ordinances, rules and regulations on the operation of business in this municipality's public market. If, for any reason, the LESSEE is no longer interested to renew this Contract upon its expiration, any of his children, parents, or siblings, in that order, shall have the preference or priority to occupy and be awarded the right to lease the subject stall/table, provided, that the concerned party is qualified under the provisions of municipal ordinances that are now being enforced, or may hereafter be enacted by the Sangguniang Bayan;
5. The LESSOR shall not be responsible for any loss of, or damage to, properties of the LESSEE kept inside the subject stall/table which is caused by fire, theft, robbery, *force majeure*, or any unavoidable circumstances beyond the control of the LESSOR. All articles or merchandise of the LESSEE left in the public market or his/her stall/table after closure time shall be at his/her own risk.
6. The LESSOR thru its duly authorized representative shall have the right to inspect the leased stalls at any reasonable hour of the day;

DURATION

This Contract of Lease shall be for a period of FIVE (5) YEARS renewable upon its expiration, unless sooner revoked thru mutual agreement of both parties, or unilaterally:

- a. **By the LESSEE** – if he decided to discontinue the operation of his business and voluntarily vacating the subject stall/table upon prior notice to the LESSOR.
- b. **By the LESSOR** – if the LESSEE violated any of the terms stipulated in this Contract or violated municipal ordinances, rules and regulations on the operation of business in the municipality's public market.

EFFECTIVITY

This Contract of Lease shall take effect on the date of its ratification before a Notary Public.

IN WITNESS WHEREOF, the parties concerned have hereunto affixed their signatures on this _____ day of _____, at _____, _____.

MUNICIPAL GOVERNMENT
OF BINGAWAN, ILOILO
by:

HON. _____
Municipal Mayor (Lessor) (Lessee)

SIGNED IN THE PRESENCE OF :

1. _____ 2. _____

ACKNOWLEDGMENT

Republic of the Philippines)
Municipality of Bingawan) s.s.
Province of Iloilo)

In the Municipality of Bingawan, Iloilo, on this _____ day of _____, personally appeared before me:

NAME	ID NO.	ISSUED BY	ISSUED ON

and who are known to me to be the same persons who executed the foregoing instrument and who acknowledge to me that the same is their free acts and voluntary deeds.

This instrument consists of _____(____) pages including this page on which this ratification is written, signed by the parties concerned and their witnesses which pertains to a Contract of Lease of Market Stall/Table.

IN WITNESS WHEREOF, I have hereunto set my signature and affix my notarial seal on the date and place above given.

NOTARY PUBLIC

DOC. NO. _____
PAGE NO. _____
BOOK NO. _____
SERIES OF _____

Section 5A.05.02. Registry Books for Applicants – It shall be the duty of the Municipal Economic Enterprise and Development Officer or his/her authorized representative to keep a register books showing the names and addresses of all applicants for the vacant stalls/tables, the numbers and descriptions of the stall/table applied for by them and the date and time of receipt by the Municipal Economic Enterprise and Development Officer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

Section 5A.05.03. Preference to the Filipino Applicants – Only citizen of the Republic of the Philippines who are not otherwise legally disqualified or incapacitated can lease market stalls, tables or kiosks in the Bingawan Public Market.

Section 5A.06. Stalls/Tables Occupancy

Section 5A.06.01. Requisite After Grant of Stalls/Tables – The successful applicant shall furnish the Municipal Economic Enterprise and Development Officer two pieces of his or her picture immediately after the award of the lease. It shall be the duty of the MEEDO to affix copy of the picture to the application and another copy to the record card kept for the purpose.

Section 5A.06.02 Vacancy of Stall/Table Before Expiration of the Lease – Should for any reason a lessee discontinue or be required to discontinue his/her business before his/her lease of the stall/table expires such stall/table shall be considered vacant and its occupancy thereafter shall be dispensed of in the manner prescribed in this Article.

Section 5A.06.03 Partnership with Stallholder/Tableholder – A market stallholder/tableholder who enters into business with any party after he had acquired the right to lease such stall/table shall have no authority to transfer to his/her partner (s) the right to occupy the stall/table. Provided, however, that in case of death or any legal disability of such stallholder/tableholder to continue in his/her business occupying the stall/table for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall/table under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree of consanguinity or affinity of the deceased is not applying for the stall/table he/she shall be given the preference to continue occupying the stall/table concerned if he/she applies therefor.

Section 5A.06.04. Death, Disability or Incapacity of Stallholder/Tableholder – Upon the death, disability or incapacity of the lawful holder of a stall/table in the Bingawan Public Market all his/her rights and privileges previously acquired shall be transmitted in the following order:

1. surviving spouse;
2. legitimate children;
3. the father or mother of the occupant of the stall/table; and
4. relative within the fourth degree of consanguinity.

Section 5A.06.05. Lessee to Personally Administer Stall/Table – Any person who has been awarded the right to lease a market stall/table in accordance with the provisions hereof, shall occupy, administer and be present personally at his/her stall(s) or table(s). Provided, however, that he/she may employ helpers who must be citizens of the Philippines, including but not limited to the spouse, parent and children of the stallholder/tableholder who are actually living with him/her and who are

not disqualified under the provisions hereof; Provide further, that the persons to be employed as helpers shall, under no circumstances, be persons with whom the stall/table helper has any commercial relation or transaction. Violation of this Section is sufficient ground for cancellation of the lease and ejection of the stallholder/tableholder.

Section 5A.06.06. *Numbers of Stalls/Tables Leased for Each Family* – Number of stalls/tables leased to each family shall not exceed one. No family shall be allowed to have more than one stall/table.

Section 5A.06.07. *Dummies, Sub-Lease of Stalls/Tables* - In any case where the person, required to be the holder or lessee of a stall/table, in the public market, is found to be in reality not the person who is actually occupying said stall/table, the lease shall be cancelled and the stallholder/tableholder ejected. If upon investigation such stallholder/tableholder shall be found to have sub-leased his or her stall/table, to another person or to have connived with such person so that the latter may for any reason not be able to occupy the said stall/table said lease shall also be cancelled and the stallholder/tableholder ejected. The stall/table shall be declared vacant and adjudicated accordingly.

Section 5A.06.08. *Prohibitions.* – No person suffering from any communicable disease shall be permitted to engage in business in the Bingawan Public Market or may be employed therein in any capacity.

Section 5A.06.09. *Forward Movement.* – When a stall/table or series of stalls/tables become vacant, the adjoining stallholders/tableholders shall have preference to the lease or occupation of the vacant stall(s)/table(s) in which case the occupant of stall/table located in the line stall(s)/table(s) concerned, may move forward toward the corner stall/table; Provided, however, that this section shall not apply to stallholders/tableholders who are not citizens of the Philippines. Provided, furthermore, that the total number of stallholders/tableholders in a given line of stall/table, half are entitled to move forward the right when all of the vacant stall(s)/table(s) are on their right; the other half toward the left corner should contrary be the case; and Provided finally, that the right to move toward the corner on stalls/tables vacated only and be expressly waived, in which case, the stallholders immediately next to the stallholders/tableholders refuses to move forward, may occupy the stall(s)/table(s) not occupied.

Section 5A.06.10. *Occupation of Stalls/Tables* – Stallholders/Tableholders shall not be allowed to occupy stalls/tables or space other than those leased to them, and it shall be the duty of the Market In-Charge and his/her subordinates to enforce this prohibition and apply, in proper cases, the penalty as provided in this ordinance.

Section 5A.07. Market Fees and Rental Rates

Section 5A.07.01. *Collection of Fees or Rentals* - The Municipality of Bingawan may collect fees or rentals for the occupancy or use of the public market and premises in accordance with this Ordinance.

Section 5A.07.02. *Rentals for Fixed Stalls/Tables* - Every legitimate occupant renting stalls/tables in the Bingawan Public Market shall be charged with rentals for stall/table occupancy in accordance with the rate/schedules prescribed in this Ordinance.

Section 5A.07.03. *Market Fees* – The Municipality of Bingawan may collect fees or rentals for the occupancy or use of Bingawan Public Market and premises in accordance with this Ordinance,

provided, however, that the market fee must be paid in advance before any person can sell, or offer to sell, commodity or merchandise within the public market and its premises.

a. In lieu of the regular Market Fees based on the space occupied, a Market Entrance Fee shall be imposed on all vendors for any commodity or merchandise being brought into the public market for sale on the basis of weight, bundle, sack, can, cartload, or any other convenient unit of measures.

b. Cash ticket shall be issued to the vendor buying the same and his/her name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good for the space or spaces of the market's premises to which they are assign while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new cash tickets if he desires to sell in the same place occupied by the previous vendor.

c. Any person who occupied space, stand, kiosk or booth in the public market, except occupant provided in this Ordinance hereof shall pay market fees in accordance with the rates by square meter of the space occupied as provided in this Ordinance.

Section 5A.07.04. Market Entrance Fees – There shall be collected as entrance fees in the public market of the Municipality of Bingawan:

Fees on Space Occupied in Public Market per day:

1. Rice, vegetables, fruits, etc. (transient) /sq. m	P10.00/day/sq.m
2. Meat (transient) /sq. m.	10.00/sq.m/day
3. Chicken (live and dressed) /sq. m.	10.00/sq.m/day
4. Salt per sack containing 5 gantas/sq. m	10.00/sq.m/day
5. Dry goods/sq. m.	10.00/sq.m/day
6. Dried Fish/sq. m	10.00/sq.m/day
7. All others/sq. m	10.00/sq.m/day

a) Fresh fish and Sea foods

• First class	40.00/banyera
• 2 nd class	35.00/ banyera
• 3 rd class	30.00/ banyera

b) **Agricultural Products**

b.1. Root Crops 0.50/kg

- Carrots
- Potatoes
- Raddish
- *Singkamas*
- *Ubi*
- *Bagi, Curioso* and the like

<ul style="list-style-type: none"> • All other kinds of root crops 	
b.2. Fruits	1.00/kg
<ul style="list-style-type: none"> • Apple • Chicos • Citrus and oranges • Grapes • Guavas • Jackfruit • <i>Lanzones</i> • Mangoes • Watermelon • <i>Siniguellas</i> • Pineapple • Papaya • All other kinds of fruits 	
b.3. Vegetables	
1. Leafy Vegetables	0.50/kg
<ul style="list-style-type: none"> • Cabbage • Chinese Petchay • Native Pechay • All other kinds of leafy vegetables 	
2. Fruit Vegetables	1.00/kg
<ul style="list-style-type: none"> • <i>Ampalaya</i> • Eggplant • <i>Pepino</i> • <i>Sayute</i> • Squash (<i>Kalabasa</i>) • <i>Upo</i> • All other kinds of fruits vegetables 	
b.4. Spices	1.00/kg
<ul style="list-style-type: none"> • Chinese spices • Garlic • Onion • Peppers • Tomatoes • All other kinds of spices 	
b.5. Cereals and Grains	0.50/kg
<ul style="list-style-type: none"> • Cacao 	

• Coffee beans	
• Corn	
• Mongo	
• Palay	
• Peanuts	
• Poultry and Animal Feeds	
• Prawn and other fish pond feeds	
• Rice and Corn bran	
• Soybeans	
• Castor beans (<i>tangan-tangan</i>)	
• Other kinds of beans	
b.6. Live stocks	
• Large cattle	35.00/head
• Hogs (live weight)	20.00/head
• Goats and other live stocks (live weight)	10.00/head
• Chicken and other Fowls (live weight)	2.00/head
• Others	2.00/head
b.7. Other Agricultural Products	
• Coconuts	0.25/pc
• Salt	0.25/kg
• Sugar	0.25/kg
• Copra, and the like	0.25/kg
c) Industrial Products	
c.1. Home Industries	1.00/pc., 1.50/dozen
• Bamboo crafts,	
• Baskets	
• ceramics	
• Pottery	
• hats	
• mats, and the like	
c.2. Other Industrial Products	
• Coconut Oil	
• Kerosene, and the like	0.75/liter, 2.00/container
d) Wet Goods	
• Meat	1.50/kg
• Fowls, and the like	1.00/kg
• Marine and sea products	1.00/kg 2.00/sack

Section 5A.07.05. Rate of Rentals – There shall be paid to the Municipality of Bingawandaily or monthly rentals of stalls/tables in the municipalpublic markets, as follows:

MARKET SPACE RENTAL RATES PER SQUARE METER PER DAY.

A. CENTRAL MARKET:

SECTION	Rate per sq. m./day
1. Rice and Grain	P 10.00
2. Dried Fish	10.00
3. Varieties	10.00
4. Fish	10.00
5. Fruits and Vegetable	10.00
6. Eateries	10.00
7. Groceries	10.00
8. Dry Goods	10.00
9. Meat	10.00
10. Stores	10.00

B. Terminal Market Fee - A terminal fee shall be collected for the use of the Bingawan Public Market parking area(s) in accordance with the following schedule:

(a) Passenger Buses or Cargo Trucks	-	P 15.00/trip
(b) Mini-Buses, Jeepneys, Cargo Vans, Cars and Jeeps	-	10.00/trip
(c) Tricycle, Motorcycles and Pedicabs	-	10.00/day

**Article B. Rentals of Personal and Real Properties
Owned by the Municipality**

(To be based considering municipal assets and full cost pricing)

Section 5B.01.Imposition. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

Rate of Rental

Land Only (per sq.m.)

(a) Located in commercial/industrial area	P 60.00/month or fraction thereof
(b) Located in residential area	30.00/month or fraction thereof
(c) Others	30.00/month or fraction thereof

Building (per sq.m. of floor area)

(a) Located in commercial/industrial area	P 60.00/month or fraction thereof
(b) Located in residential area	30.00/month or fraction thereof
(c) Others	30.00/month or fraction thereof

Electricity (Based on the current commercial rate of ILECO II.)

Water (Based on the current commercial rate.)

(Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc. Specify if rental rates are annual, monthly, weekly or daily)

Vehicles and Equipment

i. Dump Truck	
Mini-Dump Truck	P 150.00/unit/hour
6 Wheeler	200.00/unit/hour
10 Wheeler	300.00/unit/hour
ii. Road Grader	750.00/unit/hr
Sub grading (300 m ² /hr)	
Spreading (42.50 m ² /hr)	
Clearing (950 m ² /hr)	
Excavation (20 m ² /hr)	
iii. Tractor	
Rotary Tiller	1,400.00/unit/hr.
Trailing Disc Harrow (Rastillo)	1,200.00/unit/hr.
Disc Plow	1,200.00/unit/hr.
Sub Soiler	1,200.00/unit/hr.
Disc Plow and Trailing Disc Plow and Rotary Tiller Package	12,000.00/ha.
(10% of the total fees collected shall be given to the organic employee-operator 15% for non-organic employee-operator)	
iv. Pay Loader	900.00/unit/hr.
v. Prime mover with Trailer	900.00/unit/hr.
vi. Bulldozer	900.00/unit/hr.
vii. Road Roller (Vibratory)	750.00/unit/hr
viii. Water Truck	1,000.00/delivery town proper Additional P 100.00 Per km. outside town proper
ix. Backhoe	675.00/unit/hr (Excluding travel time)

Other Properties that may be
acquired after the promulgation
of this ordinance.

As may be decided by
the SangguniangBayan.

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

Article C. Service Charge for Garbage Collection

Section 5C.01. Fee for Garbage Collection and Disposal – In consonance with Section 47 Chapter V of RA 9003, the Municipality shall impose garbage collection and disposal fees to pay the cost of preparing, adopting and implementing a solid waste management. There is hereby fixed a yearly

garbage collection fee for all residential building or establishment in areas covered by the garbage collection system under the following schedules:

	<i>Full Cost Recovery</i>
a) Manufacturers, Millers, Assemblers, Processors and Similar Business	
1) Not more than 100 sq. m.	P 120.00
2) More than 100 sq. m.	180.00
b) Wholesale/Retail Trade	
1) Not more than 100 sq. m.	120.00
2) More than 100 sq. m.	180.00
c) Beauty Parlors, Massage Parlors, Barbershops, Spa Services and the like	
1) Not more than 100 sq. m.	120.00
2) More than 100 sq. m.	180.00
d) Hotels, Apartments, Motels and Lodging Houses	
1) Not more than 100 sq. m.	600.00
2) More than 100 sq. m.	840.00
e) Restaurants and Catering Services, Day and Night Clubs, Cafes, and Eateries	
1) Not more than 50 sq. m.	600.00
2) More than 50 sq. m.	960.00
f) Hospitals, Clinics, Laboratories and similar businesses	
1) Not more than 10 sq. m.	960.00
2) More than 10 sq. m.	1,200.00
g) Movie houses and the like	
1) Not more than 10 sq. m.	600.00
2) More than 10 sq. m.	960.00
a) General Services	
1) Not more than 10 sq. m.	120.00
2) More than 10 sq. m.	180.00
i) Other Business not mentioned above	
1) Not more than 10 sq. m.	120.00
2) More than 10 sq. m.	180.00

Section 5C.02. Garbage Fees for Residential Buildings

There is hereby a fixed yearly garbage collection fee for all residential buildings or establishment in areas covered by the garbage collection system under the following schedules:

a) Single detached dwelling unit	
1. With floor area of 100 square meters or less	P 120.00
2. With floor area of more than 100 square meters	180.00

b) Multiple dwelling/apartment style 600.00

c) Accessorial or Mixed Use - - - - - the predominant use shall prevail and prescribed rates shall be applied

Section 5C.03. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the Twentieth (20th) day of January of every year or with his/her authorized representative who shall collect the said fee from the establishment

Section 5C.04. Administrative Provisions:

- (a) Where there are two or more kinds of business conducted in the same address by the same owner/lessee/operator, he shall pay the fees of the business with the highest rate plus 20% of the rates prescribed herein for other businesses.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector (or the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) Certificate of payment of fees prescribed herein shall be placed in a conspicuous place in all business or occupational establishment and shall be made available for inspection at all times during office hours by authorized representatives of the Task Force of the Municipal Mayor's Office.

Article D. Charges for Parking

Section 5D.01. Imposition of Fee. There shall be collected fees for the use of municipal owned parking area located but not limited to the Bingawan Public Market or designated streets for pay parking in accordance with the following schedule:

(a) Day Parking Rates

Vehicle Type	Daily
Motorcycle	P 10.00
Tricycle and pedicabs	10.00
Private Cars and Service Vehicles	10.00
Passenger Jeepneys	20.00
Cargo Trucks/Delivery Vans	30.00
Passenger Bus	50.00
Other Vehicles	30.00

(b) Overnight Parking Rates

Vehicle Type	Daily
--------------	-------

Motorcycle	P 15.00
Tricycle and pedicabs	15.00
Private Cars and Service Vehicles	10.00
Passenger Jeepneys	30.00
Cargo Trucks/Delivery Vans	40.00
Passenger Bus	60.00
Other Vehicles	40.00

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

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

Section 5D.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Section 5D.03. Surcharge for late Payment. Failure to pay the fees prescribe in this Article within the time required shall subject the tax payer for the vehicle owner to a surcharge of Twenty Five (25.00) percent of the original amount due. Such surcharge to be paid at the same time and in the same manner as the tax or fee due.

Section 5D.04. Penalty. Any violation of the provision of this Article shall be fined of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than One (1) month but not exceeding Six (6) months or both at the discretion of the court.

Article E. Municipal Health Center and Birthing Center Service Fees

Section 5E.01. Imposition of Municipal Health Center and Birthing Center Service Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Health Center and Birthing Center:

1. Medical Fees	Amount of Fee
Normal Delivery with Newborn Screening (excluding medicine)	2,000.00(Non PhilHealth)
Hypodermic, IM injection (excluding medicine)	50.00
Intravenous injection (excluding medicine)	50.00
General Surgical Dressing:	
Small	10.00
Medium	15.00
Large	20.00
Cotton Balls	5.00
Suturing of Wound	150.00
Circumcision	300.00
Ingrown Toenail	150.00
Ambulance Fees within the municipality	200.00
outside the municipality	500.00 for 1 st 15 km

		100.00 for every 5 km fraction thereof	
	outside the province	2,000.00	
	Oxygen Tank	30.00/hour	
	Pulmo-aid inhalation		
	With Medicine	30.00	
	Without Medicine	20.00	
2.	Dental Services:		
		Adult	Pedia
	Extraction per tooth (including anesthesia)	P 150.00	P 100.00
	Temporary filling per tooth	100.00	
	Permanent filling per tooth	150.00	
	Prophylaxis	100.00	
3.	Laboratory Examination Fees:		
	Random Blood Sugar	20.00	
4.	Determination		
	CBC	60.00	
	Platelet Count	40.00	
	Urinalysis	30.00	
	Stool Exam	30.00	
	Sputum Exam	50.00	
	Pregnancy Test	150.00	
5.	Water Bacteriological Test	150.00	
6.	Burial Fees		
	1. Burial Permit Fee or transfer of cadaver	60.00	
	2. Fee for exhumation of cadaver	150.00	
	3. Fee for removal of cadaver	150.00	
	4. Re-burial Permit Fee	60.00	

Other Services that may be
made available after the promulgation
of this ordinance.

As may be decided by
the Sangguniang Bayan.

Section 5E.02. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 5E.03. Exemptions. Residents who are certified by the assigned Municipal Social Welfare Development Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

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

Article F. Cemetery Charges

Section 5F.01. Imposition of Fees. There shall be collected the following rental fees for the rental of Municipal Cemetery lots.

1. For each burial lot consisting of three square meter measurement or fraction thereof (bare ground)

	Fee for Lease Period
For the first 5 years	P 2,500.00
For every succeeding years thereafter	200.00

2. For niches provided by the municipality for each 3 square meters or fraction thereof burial area;

For the first 5 years	P 2,500.00
For every succeeding years thereafter	200.00

3. For rental of cemetery lot for private niche

per 3 square meter yearly	800.00
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4. For absolute sale of lot measuring 3 square Meters for perpetual structures but not more than 2 lots per applicant

6,000.00

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

Section 5F.03. Surcharge for the late payment. Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to as 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 fees due.

Section 5F.04. Interest of the payment. In addition to the surcharge imposed herein, there shall be imposed an interest of fourteen percent (14%) per annum upon the unpaid amount from the due date until the fee is fully paid.

Wherein an extension of time for the payment of the fee 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.

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

Section 5F.05. Administrative Provisions.

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Bingawan, Iloilo.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) The lease period shall be five (5) years. In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register of leases of cemetery lots.

Article G. Municipal Cemetery Maintenance Fee

Maintenance fee shall be charge to any party/applicant whose dead shall be buried in the tombs, Municipal cemetery, construction of the said tombs shall be at the expenses of the applicant.

The amount of Eight Hundred Twenty Five Pesos (P 825.00) as maintenance fee shall be charge to every party applicant for the first five (5) years), and One Hundred Ten Pesos (P 110.00) for each years thereafter.

None payment of the balances of maintenance fee after five (5) years as well as the One Hundred Ten Pesos (P 110.00) fee for each years thereafter, for two consecutive years, the municipality has the right to exhume the remains and that the tomb be declared vacant in favor of the Municipality.

Section 5G.01. Cemetery Committee – There is hereby created in the Municipality of Bingawan Cemetery Committee, whose duty is to monitor the construction, maintenance, upkeep and improvement of the Municipal Cemetery.

Section 5G.02. Composition of Cemetery Committee – The Committee shall be composed of the Municipal Treasurer as Chairman, and a representative of the Municipal Mayor, a representative of the Sangguniang Bayan, who is the Chairman of the Committee on Cemetery, the Municipal Legal Officer or his representative, a representative of the Municipal Health Officer, and a representative of the Municipal Civil Registrar.

Article H. Rental Fee on Mineral Lands

Section 5H.01. Definitions. When used in this Article.

- (a) *Minerals* mean all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.
- (b) *Mineral Lands* are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

Section 5H.02. Collection of Fee. There shall be collected an annual rental fee from the lessee of mineral lands in this Municipality for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- (a) On public lands bearing quarry resources

Fifty pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period.
- (c) On all other mineral lands containing metallic or non-metallic minerals under Existing mining laws and decrees.

Ten pesos (P10.00) per hectare, or a fraction thereof for each and every year during the lease period.

Section 5H.03. Time of Payment. The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article I. Occupation Fee for Mining Claims

Section 5I.01. Definition. When used in this Article *Occupation Fee* is a fee payable by any locator or occupant of any mining claim.

Section 5I.02. Collection of Fee. There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of One Hundred Pesos (P 100.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 5J.03. Time of Payment. The fee shall be payable to the Municipal Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

Section 5J.04. Administrative Provisions. The Municipal Treasurer shall keep a list of all registered

mining claims indicating therein the name of locators, area in hectares and date of registration.

Article J. Slaughter, Corral, and Weighing Fees

Section 5J.01. Imposition of Fees. There shall be imposed the following:

- (a) *Permit Fee to Slaughter.* Before any animal is slaughtered for public consumption, a permit fee therefore 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	
	For public consumption	Home consumption
Large cattle	P 50.00	P 40.00
Hogs	P 25.00	P 15.00
Goats/Sheep	P 15.00	P 10.00
All others	P 15.00	P 10.00

- (b) *Corral Fee*, per head, per day or fraction thereof:

Large cattle	P 10.00
Hogs	P 7.00
Goats/Sheep	P 5.00
All others	P 5.00

- (c) *Weighing Fee for Livestock “OKSYON” Market*

Large cattle	P 40.00
Hogs	30.00
Goats/Sheep	20.00
All others	20.00

Section 5J.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

All livestock shall be weighed at the Municipal Livestock “OKSYON” Market Weighing Scale.

Section 5J.03. Time of Payment.

- (a) *Permit Fee.* The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- (b) *Corral Fee.* The fee shall be paid to the Municipal Treasurer before the animal is kept in the Municipal corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.
- (c) *Weighing Fee.* The fee shall be paid to the Municipal Treasurer before weighing the livestock.

Section 5J.04. Administrative Provisions

- (a) The slaughter of any kind of animal intended for sale and for home consumption shall be done only in the Municipal slaughterhouse.
- (b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he/she is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

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

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

- (c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian or his/her duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian or a representative of the Municipal Agriculturist, 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.
- (e) These are group of animals (livestock and poultry products) generally accepted for use as human food. Such animals include and are limited to the following:
 - a) Cattle;
 - b) Carabao/Buffalo;
 - c) Horse;
 - d) Goat/Sheep/Deer;
 - e) Hog; and
 - f) Poultry products such as Chicken, Turkey, Geese, Guinea Fowl, Ducks and Quail
- (f) Non-Food Animals. – The following are not generally accepted and recognized by law as human food and their sale prohibited:
 - a) Dogs;
 - b) Cats;
 - c) Monkeys;
 - d) Crocodiles/lizards; and
 - e) Rats/Bats/Snakes

(g) Confiscation and Disposition of Hot Meat and/or Illegally Slaughtered Food Animals/Non-Food Animals. – Any and all hot meat or illegally slaughtered food/non-food animals sold and distributed within the public market or territorial jurisdiction of the Municipality of Bingawan shall be confiscated and forfeited in favor of the Municipal Government which shall in appropriate cases, be used as evidence in prosecuting any violation of this ordinance.

Unfit meat and products and other non-food animals shall be condemned /disposed by the Municipal Agriculturist or Municipal Health Officer.

Section 5J.05. Penalty. Any violation of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not exceeding Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both at the discretion of the court.

Article K. Bus Terminal

Section 5K.01. This Article shall govern the imposition of and collection of taxes, fees and shall be collected as follows:

(a) Trucks or buses with seating capacity of 30 persons and below	P 15.00
(b) Trucks or buses with seating capacity of 30 persons and above	20.00
(c) Public Utility Jeepneys (PUJs)	10.00

Section 5K.02. Aside from the usual local taxes payable by person and business, there is hereby imposed a concessionaire fee on business within the bus terminal not otherwise imposed in the preceding section as follows:

Carinderia, cafeteria, restaurant	10.00/sq.m.
General merchant	10.00/sq.m.
Others such dealers including dealers on Agricultural machineries, LPG and other products or merchandise	10.00/sq.m.

Section 5K.03. The Municipal Economic Enterprise and Development Officer shall designate the Bus Terminal In-Charge and such personnel necessary for the operation of the enterprise. However, the Municipal Treasurer shall designate the personnel who shall take charge of the collection of municipal taxes and fees and charges therein.

Article L. Identification Card (ID) and Booklet for Senior Citizen (SC) and Person with Disability (PWD) Fee

Section 5L.01. Imposition of Fee. This Article shall govern the imposition of fees for the Senior Citizens and Persons with Disabilities and shall be collected as follows:

(a) Identification Card (ID)	P 20.00
(b) Booklet	20.00

N.B. The above cited fee is already 20% discounted as per Senior Citizen's Act.

CHAPTER VI - COMMUNITY TAX

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

Section 6.02. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (P5.00) and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

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

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

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

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

Section 6.04. Exemptions. The following are exempted from the Community Tax:

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

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

Section 6.06. Time of Payment, Penalties for Delinquency. (a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February 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 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 cease 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 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 (24%) percent per annum from the due date until it is paid.

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

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

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

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

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

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

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

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

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

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

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

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

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

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

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

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

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

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

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

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

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

The Ordinance Number and the specific section thereof upon which collections are based shall

invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

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

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

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

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

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

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

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

Section 7A.12. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of ten percent (10%) every five (5) years.

[The implications of this acceleration clause should be discussed fully with the Local Finance Committee/Technical Working Group before it is included in the Revenue Code.]

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights

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

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

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

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

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

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

sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

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

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.
- (g) **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, as the case may be, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- (h) **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) **Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be

necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are 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 fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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

Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his/her representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his/her representative. The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

- (k) **Final Deed to Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) **Purchase of Property by the Municipality for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the municipality concerned

to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

[It is submitted that if the property is forfeited to the municipality the province and the barangay should be entitled to their shares.]

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

- (m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
 - 1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 - 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
 - 3. His necessary clothing, and that of all his family;
 - 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
- (c) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 - 6. The professional libraries of doctors, engineers, lawyers and judges;

7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and

8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

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

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 - 1. The treasurer is legally prevented from making the assessment of collection;
 - 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 - 3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C.02. Protest of Assessment. When the Municipal Treasurer or his/her duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he/she shall issue a notice cancelling wholly or partially the assessment. However, if the Municipal Treasurer finds the assessment to be wholly or partly correct, he/she shall deny the protest wholly or partly with notice to the tax payer. The taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

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

or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. Any question on the constitutionality or legality of this 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 the effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein. Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

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

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

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

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

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

CHAPTER VIII. BARANGAY MICRO-BUSINESS ENTERPRISES (BMBEs)

Article A. Preliminary Provisions

Section 8A.01. Definition of Terms. – As used in Republic Act No. 9178 otherwise known as the “Barangay Micro Business Enterprises (BMBEs) Act of 2002”, the following terms shall mean:

- (a) “Barangay Micro Business Enterprise,” hereinafter referred to as BMBE, refers to any business entity or enterprise engaged in the production, processing or manufacturing of products or commodities, including agro-processing, trading and services, whose total assets including those arising from loans but exclusive of the land on which the particular business entity’s office, plant and equipment are situated, shall not be more than Three Million Pesos (P3,000,000.00). The above definition shall be subject to review and upward adjustment by the SMED Council, as mandated under Republic Act No. 6977, as amended by Republic Act No. 8289.

For the purpose of this Chapter, “services” shall exclude those rendered by any one, who is duly licensed by the government after having passed a government licensure examination, in connection with the exercise of one’s profession.

- (b) “Certificate of Authority” is the certificate issued granting the authority to the registered BMBE to operate and be entitled to the benefits and privileges accorded thereto.
- (c.) “Assets” refers to all kinds of properties, real or personal, owned by the BMBE and used for the conduct of its business as defined by the SMED Council: *Provided*, That for the purpose of exemption from taxes and fees under the Act, this term shall mean all kinds of properties, real or personal, owned and/or used by the BMBE for the conduct of its business as defined by the SMED Council.
- (d) “Registration” refers to the inclusion of BMBE in the BMBE Registry of the municipality.
- (e) “Financing” refers to all borrowings of the BMBE from all sources after registration.

Article B. Registration and Operation of BMBEs

Section 8B.02. Registration and Fees.– The Office of the Municipal Treasurer shall register the BMBEs and issue a Certificate of Authority to enable the BMBE to avail of the benefits under this Chapter. Any such application shall be processed within fifteen (15) working days upon submission of complete documents. Otherwise, the BMBEs shall be deemed registered. The Municipal Mayor may appoint a BMBE Registration Officer who shall be under the Office of the Municipal Treasurer. The Local Government Unit (LGU) of Bingawan shall establish a One-Stop-Business Registration Center to handle the efficient registration and processing of permits/licenses of BMBEs. Likewise, LGU shall make a periodic evaluation of the BMBEs’ financial status for monitoring and reporting purposes.

The LGU shall issue the Certificate of Authority promptly and free of charge. However, to defray the administrative costs of registering and monitoring the BMBEs, the LGU shall charge a fee not exceeding One Thousand Pesos (P1,000.00).

The Certificate of Authority shall be effective for a period of two (2) years, renewable for a period of two (2) years for every renewal. BMBEs shall be subject to minimal bureaucratic requirements and reasonable fees and charges.

Section 8B.03. *Who are Eligible to Register.* – Any person, natural or juridical, or cooperative, or association, having the qualifications as defined in Section 8A.01.(a)hereof may apply for registration as BMBE.

Section 8B.04. *Transfer of Ownership.* – The BMBE shall report to the municipality of any change in the status of its ownership structure, and shall surrender the original copy of the BMBE Certificate of Authority for notation of the transfer.

Article C. Incentives and Benefits

Section 8C.05. *Exemption from Taxes and Fees.* – All BMBEs shall be exempt from income tax for income arising from the operations of the enterprise. The LGU is encouraged either to reduce the amount of local taxes, fees and charges imposed or to exempt the BMBEs from local taxes, fees and charges.

Section 8C.06. *Exemption from the Coverage of the Minimum Wage Law.* – The BMBEs shall be exempt from the coverage of the Minimum Wage Law: *Provided*, that all employees covered under this Chaptershall be entitled to the same benefits given to any regular employee such as social security and healthcare benefits.

Section 8C.07. *Trade and Investment Promotion.* – The data gathered from business registration shall be made accessible to and shall be utilized by private sector organizations and non-government organizations for purposes of business matching, trade and investment promotion.

Article D. Penalty

Section 8D.08. *Penalty.* – Any person who shall willfully violate any provision ofthis Chapteror who shall in any manner commit any act to defeat any provision ofthis Chapter shall, upon conviction, be punished by a fine of not less than One ThousandPesos (P1,000.00) but not exceeding Five Thousand Pesos(P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, upon the discretion of the court.

Article E. Miscellaneous Provisions

Section 8E.09. *Annual Report.* – The Municipal Treasurer shall submit an annual report to the Sangguniang Bayan on the status of the implementation of this Chapter.

Section 8E.10. *Separability Clause.*- – If any provision or part hereof, is heldinvalid or unconstitutional, the remainder of the law or the provision not otherwiseaffected shall remain valid and subsisting.

Section 8E.11. *Repealing Clause.* – Existing laws or executiveorders that are inconsistent withthe provisions of this Chapter are hereby amended, modified, superseded or repealedaccordingly.

CHAPTER IX. GENERAL PENAL PROVISIONS

Section 9.01. *Penalties for Violation of Tax Ordinance.* Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos

(₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER X. FINAL PROVISIONS

Section 10.01. Separability Clause. If, for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 10.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

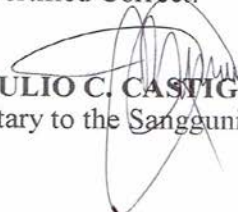
Section 10.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 10A.04. Effectivity. This Code shall take effect on the day following its posting in the bulletin at the entrance of the Municipal Hall and in at least two (2) other conspicuous places in the municipality for a minimum period of three (3) consecutive weeks and after publication in a newspaper of general circulation in the Province of Iloilo

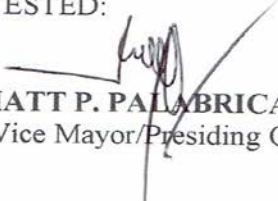
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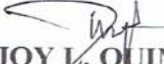
I HEREBY CERTIFY to the correctness of the foregoing Updated Revenue Code of 2016 of the Municipality of Bingawan, Province of Iloilo, which was duly enacted by the 13th Sangguniang Bayan during its regular session, held on November 29, 2016.

Certified Correct:


JULIO C. CASTIGADOR
Secretary to the Sangguniang Bayan

ATTESTED:


MATT P. PALABRICA, Ph.D.
Vice Mayor/Presiding Officer


JOY L. QUIMBA
SB Member



JOSE C. RABAGO, JR.
SB Member



LORENS M. BELLOGA
SB Member



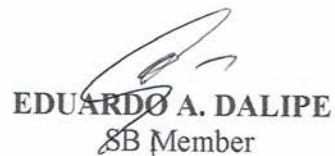
TED PETER P. PLAGATA
SB Member



NEMESIO A. CACHITE
SB Member




JOFE C. CELESTE
SB Member



EDUARDO A. DALIPE
SB Member

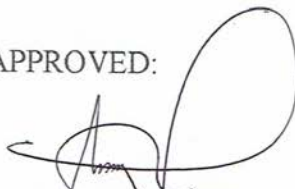


LEOVY C. SIMORA
SB Member



PERCEVAL T. GIRAO
SB Member/Liga President

APPROVED:



MARK P. PALABRICA
Municipal Mayor

Date: DEC 08 2016

