

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD AT THE SB SESSION ROOM, MUNICIPAL HALL ON MONDAY, DECEMBER 1, 2014.

Present: Councilor Ernesto P. Go, Temporary Presiding Officer
Councilor Alvin Dale M. Sibal
Councilor Robin S. Mangiliman
Councilor July A. Vitug
Councilor Rainier Q. Rivera
Councilor Noel S. Rivera
Councilor Danilo L. Lugtu
Councilor Reynaldo L. Pangilinan, Sr.
Councilor Jose M. Salting Jr., President, Liga ng mga Barangay

Absent : Vice-Mayor Salvador L. Pascual

RESOLUTION NO. 165 , SERIES OF 2014

A RESOLUTION ENACTING TAX ORDINANCE NO. 08-2014 OTHERWISE KNOWN AS THE 2014 REVENUE CODE OF THE MUNICIPALITY OF BAMBAN, PROVINCE OF TARLAC

WHEREAS, Section 129 of RA 7160 otherwise known as the Local Government Code of 1991, mandates that each Local Government Unit shall exercise its power to create its own source of revenue and to levy taxes, fees, and charges subject to the provisions of the above cited Code and consistent with the basic policy of local autonomy;

WHEREAS, SB Resolution No. 02-04 known as the Revised Revenue Code of the Municipality of Bamnan 2004 has ceased to be feasible and relevant to the changing times and growing complexities of local taxations in the Municipality, hence a new and updated version of the Revenue Code is peremptorily needed;

NOW THEREFORE, on motion of Councilor July A. Vitug duly seconded and approved by a majority of all the members present in session assembled be it:

RESOLVED as it is hereby RESOLVED to enact the following Ordinance to wit:

MUNICIPAL TAX ORDINANCE NO. 08, SERIES OF 2014

AN ORDINANCE ADOPTING AND APPROVING THE REVISED REVENUE CODE OF THE MUNICIPALITY OF BAMBAN, PROVINCE OF TARLAC

Be it ordained by the Sangguniang Bayan of the Municipality of Bamnan, Province of Tarlac, that

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. **SHORT TITLE.** This ordinance shall be known as the 2014 Revised Revenue Code of the Municipality of Bamnan.

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

Article C. Definition of Terms

Section 1C.01. **DEFINITIONS.** When used in this Code.

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

- b. Charges refers to pecuniary liability, as rents or fees against persons or property.
- c. Cooperative is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social or economic end, making equitable contribution to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- d. Corporations includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.
- e. Countryside and Barangay Business Enterprise refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- f. Fee means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- g. Franchise is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety.
- h. Gross Sales or Receipts include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT).
- i. Levy means an imposition or collection of an assessment, tax, fee, charge, or fine.
- j. License or Permit is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- k. Municipal Waters include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.
- l. Operator includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

- m. Privilege means a right or immunity granted as a peculiar benefit, advantage or favor.
- n. Persons means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- o. Rental means the value of the consideration, whether in money, or otherwise given for the enjoyment or use of a thing.
- p. Residents refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city, or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- q. Revenue includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- r. Services mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- s. Tax means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

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

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

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

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

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

3. Amusement is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
4. Amusement Places include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
5. Banks and other Financial Institutions included non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies; stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
6. Brewer Includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, bast, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
7. Business Agent includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
8. Cabaret/Dance Hall includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
9. Capital Investment is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other judicial entity or association in a particular taxing jurisdiction;
10. Carinderia refers to any public eating place where foods already cooked are served at a price.
11. Cockpit included any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
12. Contractor includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise of uses of the physical or mental faculties of such contractor or his employees;

As used in this article, the term "contractor shall include general engineering, general building and specialty contractors as defined under applicable laws, filling demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planing or surfacing and re-cutting of lumber and sawmills under contract top saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or

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

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

13. 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;

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

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

16. Marginal Farmer or Fisherman refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

17. Motor Vehicle means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used in public roads, vehicles that run only on rails or tracks, tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes;

18. Peddler means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale or retail dealer as provided in this Ordinance;
19. Public Market refers to any place, building, or structure of any kind designated as such by the local board of council, except public streets, plazas, parks; and the like.
20. Rectifier comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessel and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, or in any manner refining distilled keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
21. Restaurant refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
22. Retail means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
23. Wholesale means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.
24. Pregnancy the capacity of woman to carry and sustain a fetus in her womb.
25. Child Delivery the process of giving birth to a child starting from pain, labor, actual delivery and postpartum stage.
26. Bamban Birthing Station refers to a health facility constructed by the Municipal Government of Bamban, Tarlac for the purpose of catering to expectant mothers for child delivery.
27. Midwife – refers to a trained paramedical personnel specializing in performing, attending and assisting in child delivery who acquired specialization by completing a midwifery course and duly licensed by the government.
28. Traditional Birth attendant/ “Hilot” - refers to a person with little or no formal training in child delivery but acquired skills expertise by traditional methods, some of which are recognized by the government.
29. Users Fee/Charges – payment collected in exchange for the use of tools or suppliers or the facilities.
30. Health Personnel – refers to the personnel of the Bamban Birthing Station
31. Toll Fees – refer to the system of exacting and collecting fees on any public and private garbage haulers utilizing that landfill facility as their garbage disposal site;
32. Public Garbage Hauler – refer to a local government unit, public institution, or any similar public facility utilizing the landfill site for its garbage disposal site;
33. Private Garbage Hauler- shall refer to any private company, firm, or individual delivering and disposing its garbage to the Landfill facility for a corresponding fee therein;

34. WCWM Corp. shall refer to the Metro Clark Waste Management Corp. known as the Landfill site
35. Landfill site – refers to integrated waste management center located at Sitio Kalangitan, Cutcut II of this Municipality.
36. Facility – shall mean the landfill site
37. CDC – refers to Clark Development Corp.
38. Landfill Road - refers to the access road constructed/rehabilitated by the Municipality of Capas to support the inflow of garbage trucks utilizing the facility

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

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

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 10,000.00	196.56
10,000.00 or more but less than 15,000.00	261.36
15,000.00 or more but less than 20,000.00	358.56
20,000.00 or more but less than 30,000.00	522.72
30,000.00 or more but less than 40,000.00	784.05
40,000.00 or more but less than 50,000.00	983.88
50,000.00 or more but less than 75,000.00	1568.16
75,000.00 or more but less than 100,000.00	1960.20
100,000.00 or more but less than 150,000.00	2613.60
150,000.00 or more but less than 200,000.00	3267.00
200,000.00 or more but less than 300,000.00	4671.00
300,000.00 or more but less than 500,000.00	6572.72
500,000.00 or more but less than 750,000.00	9504.00
750,000.00 or more but less than 1,000,000.00	11880.00
1,000,000.00 or more but less than 2,000,000.00	16335.00
2,000,000.00 or more but less than 3,000,000.00	19602.00
3,000,000.00 or more but less than 4,000,000.00	23522.40
4,000,000.00 or more but less than 5,000,000.00	27432.00
5,000,000.00 or more but less than 6,500,000.00	28958.04
6,500,000.00 or more	At a rate not exceeding forty one and twenty five percent (41.25%) of one percent (1%)

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

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

Gross Sales/Receipts for the
Preceding Calendar Year

Amount of Tax Per Annum

Less than 1,000.00	21.60
1,000.00 or more but less than 2,000.00	38.88
2,000.00 or more but less than 3,000.00	59.40
3,000.00 or more but less than 4,000.00	85.32
4,000.00 or more but less than 5,000.00	118.80
5,000.00 or more but less than 6,000.00	143.64
6,000.00 or more but less than 7,000.00	169.56
7,000.00 or more but less than 8,000.00	196.56
8,000.00 or more but less than 10,000.00	222.48
10,000.00 or more but less than 15,000.00	261.36
15,000.00 or more but less than 20,000.00	327.24
20,000.00 or more but less than 30,000.00	392.04
30,000.00 or more but less than 40,000.00	522.72
40,000.00 or more but less than 50,000.00	784.08
50,000.00 or more but less than 75,000.00	1176.12
75,000.00 or more but less than 100,000.00	1568.16
100,000.00 or more but less than 150,000.00	2221.56
150,000.00 or more but less than 200,000.00	2874.96
200,000.00 or more but less than 300,000.00	3920.40
300,000.00 or more but less than 500,000.00	5274.72
500,000.00 or more but less than 750,000.00	7840.80
750,000.00 or more but less than 1,000,000.00	10454.40
1,000,000.00 or more but less than 2,000,000.00	11880.00
2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)

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

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

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

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and

producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) On retailers.

Gross Sales/Receipts for the Preceding year	Rate of Tax Per Annum
400,000.00 or less	2.2%
More than 400,000.00	1.1%

The rate of two percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1.1%) 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 in accordance with the following schedule.

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	22.28
5,000.00 or more but less than 10,000.00	74.41
10,000.00 or more but less than 15,000.00	126.45
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than **P13,915.00**

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) TAX ON BANKS and other financial institutions (Local Finance Circular No. 2-07)

1. Coverage

1.1 As used herein, the term "banks or banking institutions" shall refer to persons or entities engaged in the lending of funds obtained from the public through the receipt of deposits or the sale of bonds, securities or obligations of any kind and all entities regularly conducting such operations. The term "banks" and "banking institutions" are synonymous and interchangeable.

1.1.1 Banks shall be classified as follows:

- Commercial banks;
- Thrift banks composed of –
- Savings and Mortgage banks;
- Stock savings and loan associations
- Private development banks.
- Regional Unit banks consisting of rural banks;
- Specialized and unique Government banks like the Development Bank of the Philippines, which are governed by their respective charters;
- Other classes of banks as may be authorized by the Monetary Board of the Central Bank of the Philippines (Bangko Sentral ng Pilipinas); and
- Branches of the above-cited banks which have been authorized to be established nationwide by the Monetary Board of the Bangko Sentral ng Pilipinas (BSP)

1.1.2 Banking institutions include the following:

- Entities regularly engaged in the lending of funds or purchasing of receivables of other obligations with funds obtained from the public through the issuance, endorsement or acceptance of debt instruments of any kind for their own account, or through the issuances of certificates of assignments or similar instruments with resource, trust certificated, or of reproaches agreements, whether any regular basis or only occasionally;
- Entities regularly engaged in the lending of funds which receive deposits only occasionally; and
- Trust companies, building and loan associations, non-stock savings and loan associations.

1.2 Head Office – shall refer to the main office of the banking institution indicated in the pertinent documents submitted to the Securities and Exchange Commission (SEC) and to other appropriate agencies; the city or municipality specifically mentioned in the Articles of Incorporation and other official registration papers as being the official address of said "Head Office" shall be considered as the site thereof.

1.3 Branch - a fixed place in a locality established as a branch of a banking institution, as authorized by the Monetary Board of the BSP. However, a regional or extension offices of banks and banking institutions shall not be considered as branch.

2. Tax on the Gross Receipts of Banks and Banking institutions.

- 2.1 The tax on banks and banking institutions may be levied on their gross receipts for the preceding calendar year as follows:
- By municipalities, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross receipts for the preceding calendar year; and
 - By cities including municipalities within the Metropolitan Manila area, at a rate not exceeding seventy-five percent (75%) of one percent (1%) of the gross receipts for the preceding calendar year.
- 2.2 For this purpose, gross receipts shall only include the following:
- 2.2.1 Interests from loans and discounts, this represents interest earned and actually collected on loans and discounts. The following is a breakdown:
 - i. Discounts 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 receivables;
 - 2.2.2 Interest earned and actually collected on interbank loans.
 - 2.2.3 Rental of property- this represents the following rental income:
 - i. Earned portion of rental collected in advance from lessees of safe deposit boxes;
 - ii. Rental earned and actually collected from lessees on bank premises and equipment.
 - 2.2.4 Income earned and actually collected from acquired assets.
 - 2.2.5 Income from sale or exchange of assets and property
 - 2.2.6 Cash dividends earned and received on equity investments.
 - 2.2.7 Bank commissions from lending activities
 - 2.2.8 Income component of rentals from financing leasing.

At the time of the annual payment of the tax due, the Head Office or branch of a bank shall submit to the LGU concerned a notarized Joint Statement of Annual Income (Schedule of Annual Income) for the preceding calendar year, in accordance with a sample form hereto attached as "Annex A" which shall be signed by a designated Officer of the Head Office by the Branch Manager."

- 2.3 All other income and receipts of the banks and banking institutions not otherwise enumerated above shall be excluded from the taxing authority of the LGU concerned, such as:
- 2.3.1 Interest earned under the expanded foreign currency deposit system.
 - 2.3.2 Interest accumulated by lending institutions on mortgages insured under Republic Act No. 580, as amended, otherwise known as Home Financing Act.
 - 2.3.3 Receipts from filing fees, service and other administrative charges.

3. Non-separability of Banking Business – Activities which are inherent, related, necessary or incidental to the banking business shall be treated as one business activity subject to the same tax thereon, which shall be computed on the basis of the combined gross receipts of all said banking activities, as defined above.

In view thereof, the provision of Article 242 of the IRR requiring a person or entity to get a separate mayor's permit for each business activity shall not apply to the banking activities, as defined above.

4. Procedures for the Enactment of Tax Ordinance.

4.1 The tax on banks and banking institutions as provided herein may be imposed by a city or municipality only through an appropriate ordinance enacted by the Sangguniang Panlungsod or Sangguniang Bayan, as the case may be. Such ordinance shall be enacted and approved in accordance with Articles 107, 108, 275 and 276 of the IRR.

4.2 Pursuant to the procedures on the conduct of public hearings as prescribed in Article 276 (b) of the IRR, the Sanggunians concerned shall cause the sending of written notices of public hearings for proposed ordinances to the branch manager or the highest officer of the Head Office of affected banks and banking institutions within their territorial jurisdictions.

4.3 Any tax ordinance which does not comply with the above provisions shall be deemed null and void. Enforcement of such ordinance shall be a ground for disciplinary action against officials or employees responsible therefor as provided for in Article 280 of the IRR.

5. Situs of the Tax – For purposes of collection of the tax the following shall apply ;

5.1 All transactions filed with or negotiated in the branch shall be recorded in said branch and the gross receipts derived from said transactions shall be taxable by the city or municipality where such branch is located. This rule shall be applied to:

i. Transactions negotiated with and approved by the branch manager under his own authority; or

ii. Transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager, are forwarded to the Head Office for final approval

iii. Transaction where the stated address in the loan application of the borrower is the city or municipality where the Bank has a branch, in which case the Head Office upon approval of the loan shall credit the transaction to the Bank Branch.

5.2 The gross receipts derived from transactions made by the Head Office, except gross receipts recorded in the branches, shall be taxable by the city or municipality where said Head Office is located.

5.3 In case there is a transfer or relocation of the Head Office or of any branch to another city or municipality , the bank shall give due notice of such transfer or relocation to the chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is affected.

6. Time of Payment – The tax on banks due and accruing to the LGUs shall be payable within the first twenty (20) days of January or of each subsequent quarter, as the case may be, unless otherwise fixed in the corresponding local tax ordinance.

7. Examination of Books of Accounts and Pertinent Records

7.1 The treasurer of the LGU concerned or through any of his deputies duly authorized in writing may examine the books of accounts and other pertinent records in order to ascertain, assess, and collect the correct amount of tax due.

7.2 The examination shall be made during regular office hours not oftener than once a year for every tax period, which shall be limited to verifying the summary of transactions contained in the prescribed form (se Annex “A”) submitted by the bank upon which the declaration of gross receipts for the preceding calendar year has been based and the tax paid thereon. Such examination shall be certified by the examining official, which certification shall be made of record on the books of accounts of the bank examined.

(g) ON CAFES, CAFETERIAS, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers; at the rate of one point one percent (1.1%) of the gross receipts of the preceding calendar year.

(h) On the businesses hereunder enumerated: :

- (1) Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
- (2) Commission agents
- (3) Lessors, dealers, brokers of real estate;
- (4) On travel agencies and travel agents
- (5) On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
- (6) Subdivision owners/Private Cemeteries and Memorial Parks
- (7) Privately-owned markets;
- (8) Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
- (9) Operators of Cable Network System
- (10) Operators of computer services establishment

- (11) General consultancy services
- (12) Meat, Fish, Poultry , Vegetable, Coconut and Fruit Vendors, including carinderias, occupying permanent stalls at the Bamban Public Market.
- (13) All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts for the
Preceding Calendar Year

Amount of Tax Per Annum

Less than 5,000.00	33.28
5,000.00 or more but less than 10,000.00	74.42
10,000.00 or more but less than 15,000.00	126.45
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00.

- (i) On PEDDLERS engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding P 50.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers tax herein imposed.

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

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

Air-conditioned buses	200.00 per unit
Buses without air conditioning	150.00 per unit
"Mini" buses	100.00 per unit
Jeepneys/Fieras/Tamaraws	100.00 per unit
Taxis	100.00 per unit

(k) On Electric Cooperatives/Power distributors

k.1 Coverage - This prescribes the guidelines governing the taxing powers of provinces, cities and municipalities on electric cooperatives as provided for under Sections 137, 143 and 232 of the LGC.

k.2 Definition of Terms

1. Ancillary Services – refer to those services that are necessary to support the transmission of capacity and energy from resources to loads while maintaining reliable operation of the transmission system in accordance with good utility practice and Grid Code to be adopted in accordance with the Act (Section 4(a), EPIRA Law).

2. Appraisal - is the act or process of determining the value of a property as of a specific date for a specific purpose. It may also be defined as the act of estimating the value of property. It is an estimate or opinion of value, usually market value or vale as defined by the appraiser. It is a conclusion which results from a logical and orderly analysis of facts. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006).

3. Assessment – is the act of process of determining the value of a property or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties. (Manual on Real property Appraisal and Assessment Operations, BLGF, January 2006)

4. Assessment Level – is the percentage applied to the market value to determine the taxable value of the property (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006)

5. Assessment Value – is the market value of the property multiplied by the assessment level. It is synonymous to taxable value. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006)

6. Business – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit (Section 131(d) of the Local Government Code of 1991 (LGC)

7. Distribution of Wheeling Charges – refer to the regulated costs or charges for the use of a distribution system and /or the availment of regulated services (Section 4(p), EPIRA Law)

8. Electric Cooperative – refers to a non-stock, non-profit membership corporation heretofore formed or organized for the purpose of supplying, promoting, and encouraging the fullest uses of electric service on an area coverage based at the lowest cost consistent with sound economy and the prudent management of the business of such corporation (Chapter 3, Section 15, PD 269)

9. Fair Market Value (FMV) – is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy. (Manual on Real Property Appraisal and Assessment Operations, BLGF, January 2006)

10. Franchise – is a right or privilege, affected with public interest which 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.

11. Franchise Area – refers to a geographical area exclusively assigned or granted to a distribution utility for distribution of electricity (Section 4(w) EPIRA Law).

12. Generation Charges – refer to the costs or charges associated with the acquisition of purchased power. General costs include only those costs that are reasonable, prudently incurred and are eligible for recovery pursuant to the provisions of Republic Act No. 9136 (EPIRA Law)

13. 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 or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT) (Section 131(n) of the Local Government Code of 1991 (LGC)

14. Machinery – embrace machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached permanently or temporarily to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self powered or self propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing , mining, logging, commercial, industrial or agricultural purposes, without which such industry or facility cannot function.

15. Reinvestment Fund – refers to the ERC approved costs or charges imposed on all the electric cooperatives consumers to finance the expansion and rehabilitation/upgrading of their existing electric power system (ERC).

16. Stranded Contract Costs of Eligible Contracts of Distribution Utilities – refer to the excess of the contracted cost of electricity under eligible contracts of Distribution Utilities over the actual selling price of the contracted energy output of such contracts that would be incurred upon Retail Competition and Open Access. For this purpose “Eligible contracts” are contracts which have been approved by the ERB (now ERC) as of 31 December 2000 (Rule 4 (ffff), IRR or EPIRA Law).

17. Stranded Contracts of NPC – refer to the excess of the contracted cost of electricity under eligible contracts of NPC over the actual selling price of the contracted energy output of such contracts in the market. Such contracts shall have been approved by the ERB (now ERC (as of 31 December 2000 (rule 4 (gggg), IRR of EPIRA Law).

18. Transmission Charge – refers to the regulated costs or charges for the uses of a transmission system which may include the availment of ancillary services (Section 4(aaa), EPIRA Law).

19. Universal Charge – refers to the charge, if any, imposed for the recovery of the Stranded Debts, Stranded Contract Costs of NPC, and Stranded Contract Cost of Eligible Contracts of Distribution Utilities and other purposes pursuant to Section 34 of the R.A. 9136, its Implementing Rules and regulations (IRR). The universal charge is imposed on all electricity end-users for the following purposes:

- i. Payment for the stranded debts in excess of the amount assumed by the National Government and stranded contract costs of distribution

utilities resulting from the restructuring of the industry.

ii. Missionary electrification

iii. The equalization of the taxes and royalties applied to indigenous or renewable sources of energy vis-à-vis imported energy fuels.

iv. An environmental charge equivalent to one-fourth of one centavo per kilowatt-hour P0.0025/kWh), which shall accrue to an environmental fund to be used solely for watershed rehabilitation and management and

v. A charge to account for all forms of cross –subsidies for period of not exceeding three (3) years.

20. System Loss Charge – refers to the cost or charge to recover the costs of allowable systems loss as allowed and/ or approved by the Energy Regulatory Commission.

k3. Tax on Gross Receipts of Electric Cooperatives

k3.1 The tax on ECs may be levied on their gross receipts for the preceding calendar year, as follows:

- i. Franchise tax by provinces and cities at the rate imposed under their enabling tax ordinance;
- ii. Business tax by municipalities as distributor at the rate imposed under enabling tax ordinance.

For the purpose of assessing the electric cooperatives of business tax and for the equitable distribution of its benefits derived there from, the gross receipts shall be based on the sales made to end-users within the respective jurisdiction of each local government unit (LGU).

k3.2 For this purpose the franchise and business taxes shall be based on EC's gross receipts as follows:

- i. Before the effectivity of the EPIRA Law (1997-2001), franchise and business taxes shall be based on the total gross receipts pursuant to Section 131 (n) of the LGC
- ii. Upon the effectivity of the EPIRA Law (2002), the basis shall be as follows:

Gross receipts:

Less:

- NPC Charges
- Transco Charges
- Reinvestment Fund
- Universal Charges

k3.3 On the charges being remitted by ECs to NPC and TransCo the local government units may impose local taxes considering that both Companies are Government-owned and Controlled Corporations (GOCCs), whose tax exemptions have been withdrawn under Section 193 of the LGC. Said Charges pertain to their gross receipts and therefore , the LGUs concerned may directly bill said Corporation for taxation purposes.

k4. Imposition of Real Property Taxes on ECs

k4.1 Provinces, Cities, and Municipalities within Metropolitan Manila Area may impose real property taxes on all EC's real properties beginning 1998, subject to the applicable assessment level fixed by the Sanggunian concerned for "Commercial" properties but not exceeding the assessment level provided from under Section 218 of the Code.

However, other machinery/equipment, including air conditioning units (window and package types), small generating sets and other mechanical devices of the same nature which are considered falling under the category of machinery of general purpose should no be considered real properties in line with Article 290 (o) of the Implementing Rules and Regulations (RR) of RA 7160

k4.2 ECs are not covered by the exemption provision under Section 234(c) of the LGC granting exemption to NEA's machineries and equipment in view of the fact that these are not GOCC's but Cooperatives which are governed by RA 6938.

k4.3 ECs are not considered as falling under " Special Classes" of real properties provided under Section 216 of the same Code.

k4.4 The appraisal of real properties of ECs shall be subject to the applicable Schedule of Market Values (SMV) in force during the period of delinquency if any.

k4.5 All taxable real properties such as land, buildings and other improvements owned by NPC, which were transferred to PSALM and TRANSCO are subject to the real property tax, with an assessment level fixed by an Ordinance, of not exceeding ten percent (10%).

k5. Exemption from Local Taxation – All ECs registered, supervised and controlled by the NEA shall be :

k5.1 Exempt from the payment of franchise business and real property taxes prior to the effectivity of the LGC.

k5.2 Exempt from the payment of said local taxes from the period of their Provisional Registration with the Cooperative Development Authority (CDA).(1993/1994-May 4, 1997)

The real properties, specifically the machinery and equipment owned by NPC which were transferred to PSALM and TRANSCO by virtue of EPIRA Law, are exempt from the payment of real property tax, for so long as these machinery and equipment are actually, directly and exclusively used in the generation and transmission of electric power, and the ownership of which, remains with a GOCC (such as PSALM and TRANSCO), as mandated under Sec. 234 (c) of R.A. No. 7160.

k6. Penalties, Surcharges and Interest

k6.1 No surcharges and interests shall be imposed on the Tax liabilities of electric cooperatives during the period covered by the TRO issued by the supreme Court in the case of PHILRECA, et al. vs. The Secretary of DILG and the Secretary of Finance, G.R. no. 143076.

k6.2 ECs shall be subject to a maximum interest of up to thirty –six (36)

months or seventy-two percent (72%) of the taxes on its real property tax delinquencies.

- k6.3 The Sangguniang may impose a surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees and charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months. (Sec. 168,LGC)

k7. Mayor's Permit Fee and Other Regulatory Fees

- k7.1 Local government units are authorized to collect the Mayor's permit fee and other regulatory fees and charges from the head office and sub-stations of ECs
- k7.2 No such fee or charge shall be based on capital investment or gross sales or receipts of the person or business liable therefor.

k8. Examination of Books of Accounts

- k8.1 The Treasurer of the LGU concerned or through any of his deputies duly authorized in writing may examine the books of accounts and other pertinent records of EC's in order to ascertain, assess, and collect the correct amount of the tax due.
- k8.2 The examination shall be made during regular office hours not oftener than once a year for every tax period and shall be limited to verifying the summary of transactions of EC's being examined/audited, upon which the declaration of gross receipts for the preceding calendar year has been based and the tax paid thereon . Such certification shall be made of record in the books of accounts of the ECs.

- k9. Conflicting Resolution – in case of conflict between an electric cooperative and a local government unit, the issue shall be submitted to the Department of Finance (DOF) through the Bureau of Local Government Finance (BLGF) for resolution.

(I.) Two percent (2%) GIT share from ECOZONE

- I.1 Manner of Payment – The two percent (2%) share of the Municipality of Bamban from the 5% gross income earned by business establishments operating within the Clark Special Zone (or Clark Eco-Zone) shall be remitted by business establishments directly to the Municipal Treasurer of this Municipality within the following period:
 - I1.1 Seventy Five (75) days after the close of each of the first 3 quarters; and
 - I1.2 On the last day of the 4th month , (which is April) after the close of the 4th quarter
- I.2 No surcharge and penalty. No surcharge or penalty shall be imposed on these establishments when fees are paid within the aforesaid period. Penalties and surcharges, however shall be imposed for fees not remitted on time in accordance with Section 168 of the Local Government Code of 1991 and Section 8A.04 and 8A.05 of Article A (Collection and Accounting of Municipal Taxes and other Impositions) under General Administrative Provisions of Tax Ordinance No. 02-04

Section 2A.03. **PRESUMPTIVE INCOME LEVEL.** For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" (PIL) to approximate the gross receipt of each business classification. The Treasurer shall require the presentation of financial statement showing the gross receipts for the preceding year. If there is none, the Treasurer shall compute the gross receipts based in the PIL. If the Treasurer is not satisfied with the financial statement and the PIL, the books of accounts of the business establishment shall be examined.

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

Section 2A.05. **TAX ON NEWLY-STARTED BUSINESS.** In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (**1/20 of 1%**) of the capital investment or One Hundred (100.00) Pesos whichever is higher. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Situs of Tax

Section 2B.01. **SITUS OF THE TAX.**

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

- a1. **PRINCIPAL OFFICE** - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

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

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

- a2. **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.
- a3. **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.

- a4. 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.
- a5. EXPERIMENTAL FARMS - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

(b) Sales Allocation

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

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

- 4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
 - Sixty percent (60%) to the city or municipality where the factory is located; and
 - Forty percent (40%) to the city or municipality where the plantation is located.
- 5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

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 dais factory shall be taxable by this municipality along with the sales made in the principal office.

- (c) Port Of Loading- the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- (d) Route Sales- sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article C. Payment of Business Taxes

Section 2C.01. Payment of Business Taxes.

- (a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where 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 2C.02. **ACCRUAL OF PAYMENT.** Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

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

Section 2C.04. **ADMINISTRATIVE PROVISIONS.**

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

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

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

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

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

(e) Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before

May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

- (f) Issuance of Certification. The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P 100.00).
- (g) Transfer of Business to Other Location. Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) Retirement of Business. Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

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

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

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

- (i) Death of Licensee. When any individual paying a business tax dies, and the business is

continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article D. Tax on the Transfer of Business of Trade Activity

Section 2D.01. **IMPOSITION OF TAX.** There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter, or any other form or mode of conveyance at the rate of One Percent (1%) of the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year on file at the municipal treasurer's office, or the fixed amount of Five Hundred (P500.00) Pesos, whichever is lower.

Section 2D.02. **RULES AND REGULATIONS.**

1. The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.
2. The permit issued to the former owner shall be surrendered to the municipal treasurer, thru the Office of the Mayor, who shall cancel the same in his records.
3. Any person, natural or juridical who was granted a permit to operate or conduct a business or trade in this municipality who transferred his business to another shall inform in writing the Chief, Business Permit and Inspection Division, Office of the Mayor within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.
4. The Municipal Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this Article.

Section 2D. 03. **TIME OF PAYMENT.** The tax imposed in this Article shall be paid to the Municipal Treasurer by the buyer donee, or heir before the business or trade undertaking is operated, conducted, or pursued.

Section 2D. 04. **SURCHARGE FOR LATE PAYMENT.** Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty – five Percent (25 %) of the original amount of tax due and such surcharge shall be paid at the time and in the same manner as the tax due.

Section 2D. 05. **PENALTY.** Any violation of the provisions of this Articles shall be punished by a fine of not less than One Thousand (P 1,000) Pesos but not more than Five Thousand (P 5,000) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court

Article E. Tax on Ambulant and Itinerant Amusement Operators

Section 2E.01. IMPOSITION OF TAX. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day P 200.00/day

Merry-Go-Round, roller coaster, ferris wheel,

swing, shooting gallery and other similar contrivances per day	200.00/day
Sports contest/exhibitions per day	500.00/day

Section 2E.02. **TIME OF PAYMENT.** The tax herein imposed shall be payable before engaging in such activity.

Article F. Tax on Mining Operations

Section 2F.01. **DEFINITIONS.** When used in the Article.

- (a) Minerals refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) Mineral Products shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) Quarry Resources means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2F.02. **IMPOSITION OF TAX.** There is hereby levied an annual tax at the rate of (1.65 %) based on the gross receipts for the preceding year of mining operations. **(The tax should not exceed 2% of the gross receipts during the preceding year.)**

Section 2F.03. **SITUS OF THE TAX.** Payment of the tax shall be made to this 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 2F.04. **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 2F.05. **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 2F.06. **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.

Article G. Tax on Forest Concessions and Forest Products

Section 2G.01. **DEFINITIONS.** When used in this Article.

(a) 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.

(b) Forest Lands include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2G.02. **IMPOSITION OF TAX.** There is hereby imposed a tax on forest concessions and forest products at a rate of (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2G.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.

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.

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

<u>CHARACTERISTICS</u>	<u>ASSET SIZE</u>	<u>NUMBER OF WORKERS</u>
Cottage	PhP 100,000 and below.	1 – 5
Small	Over PhP 100,000 to PhP 500,000	6 – 10
Medium	Over PhP 500,000 to PhP 2M	11 – 50
Large	Over PhP 2M	50 and above

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

(a) On business subject to graduated fixed taxes

AMOUNT OF TAX PER ANNUM

1.	<u>On Manufacturers/Importers/Producers/Power Distributors</u>	
	Cottage	P500.00
	Small	1,000.00
	Medium	2,000.00
	Large	3,000.00
2.	<u>On Banks</u>	
	Rural, Thrift and Savings Banks	1,500.00
	Commercial, Industrial and Development Banks	3,500.00
	Universal Banks	6,000.00
3.	<u>On Other Financial Institutions</u>	
	Small	1,500.00
	Medium	3,500.00
	Large	6,000.00
4.	<u>On Contractors/Service Establishments</u>	
	Cottage	500.00
	Small	800.00
	Medium	1000.00
	Large	1,500.00
5.	<u>On Wholesalers/Retailers/Dealers or Distributors</u>	
	Cottage	500.00
	Small	800.00
	Medium	1,500.00
	Large	3,000.00
6.	<u>On Transloading Operations</u>	
	Medium	2,000.00
	Large	4,000.00
7.	<u>On Caravan Peddlers, Tiangge</u>	
	“ Ukay – Ukay”	500.00
8.	<u>Other Business</u>	
	Cottage	500.00
	Small	800.00
	Medium	1,500.00
	Large	3,000.00

Section 3A.02. **TIME AND MANNER OF PAYMENT.** The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3A.03. ADMINISTRATIVE PROVISIONS.

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

(b) Application for Mayor's Permit: 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.

For a newly-started business

- Location sketch of the new business
- 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
- A certificate attesting to the tax exemption if the business is tax exempt
- Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
- Tax clearance showing that the operator has paid all tax obligations in the municipality
- Barangay clearance
- Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.

For renewal of existing business permits

- Previous year's Mayor's permit
- One (1) copy of the annual or quarterly tax payments
- One(1) copy of all receipts showing payment of all regulatory fees as provided for in this Code
- 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 One Hundred Pesos (P 100.00).

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

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

(f) Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

(g) Surcharges and Penalties on Unpaid Taxes, Fees, or Charges . A surcharge not exceeding

twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding (2%)per month of the unpaid taxes, fees or charges including surcharges, until such amount t is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3A.04. **RULES AND REGULATIONS ON CERTAIN ESTABLISHMENTS.**

- (a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carindaria 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.

Article B. GARBAGE TRANSPORT FEES (T. O. No. 01-2011)

Section 3B.01. **PURPOSE AND SCOPE.** This ordinance is being enacted as an exercise of the power of the LGU to create a source of revenue. The fees to be collected shall be utilized primarily for the repair and maintenance of the Anupul- Pag-asa Dapdap (Phase 1) road and for the conduct of health services, and environment-mitigating measures to benefit especially the affected residents of Barangay Anupul and Dapdap resettlement Area.

The ordinance covers all Sanitary Landfill-bound garbage haulers/garbage trucks, whether Government or privately-owned, transporting garbage via Anupul - Pag-asa Dapdap (Phase 1) roads.

Section 3B.02. **DEFINITION OF TERMS** When used in this ordinance, the terms:

Garbage Transport Fees – the fees imposed and collected by the Municipal Government to all public and private the haulers of garbage that pass through or utilize the roads in Bamban as access to the Kalangitan Sanitary Landfill.

Garbage Haulers – refer to private or public or (government) haulers of garbage or waste that collect, transport and dump garbage for a fee.

Sanitary Landfill – refers to the Kalangitan Sanitary Landfill located at Sitio Kalangitan wherein public and private garbage haulers dump solid waste.

Garbage Truck Monitoring Station – a checkpoint to be established at the entrance of the Anupul –Pag-asa-Dapdap (Phase 1) Road wherein all garbage loaded vehicles bound for Kalangitan Sanitary landfill are inspected and issued bill ticket.

Section 3B. 03. **IMPOSITION OF FEES.** There is hereby imposed a regulatory fee on every garbage hauler/garbage truck as follows:

1. Twelve (12) or more wheeler trucks	300.00
2. Ten (10) wheeler trucks	250.00
3. Six (6) wheeler trucks	200.00
4. Four (4) wheeler trucks	150.00

Section 3B.04. **COLLECTION AND PAYMENT OF FEES-** The Municipal Treasurer or her authorized representative shall collect from every garbage hauler /operator the regulatory fees prescribed under Section 3 hereof, under the following manner:

- a. Garbage haulers shall have an option to be billed either weekly or monthly
- b. Checkers at the Garbage truck Monitoring Station shall issue the bill ticket to the driver upon entry which shall serve as basis for payment.
- c. The Municipal Treasurer shall coordinate with the MCWMC Management for the periodic comparison/verification of records.
 - c.1 Surcharge for late payment of fees. A surcharge of twenty-five percent (25%) of the total amount of fees not paid on time and an interest of two percent (2%) per month of the unpaid fees including surcharges shall be imposed.
 - c. 2 Fees collected under this ordinance accrue to the General Fund of the Municipality.

Section 3B.05. **EXEMPTIONS.** Exempted from collection of toll fees under Section 4 hereof are the garbage, trailers, hook-lift trucks or any other similar vehicles of Metro Clark Waste Management Corporation pursuant to the established mutual reciprocity relationship enjoyed auspiciously by both the Municipality and MCWM corp.

Section 3B.06. **USE OF LANDFILL ROAD.** All garbage trucks as cited under section 3 hereof are required to use the landfill road in the delivery and dumping of their respective garbage waste materials at the Metro Clark Management Corporation . MCWM Corporation shall in consonance hereof issue necessary guidelines/advisory among its clients to ensure the compliance of this particular section.

Section 3B.07. **PROHIBITIONS.** Any garbage truck or container that leaks or is not properly sealed or covered shall be prohibited from entering the roads of the municipality even if a payment of regulatory fee is being offered.

Garbage Pass – For purpose of easy identification, garbage vehicles shall be required to display conspicuously an official “Garbage Pass” sticker to be issued by the Municipal Government of Bamban, in addition to the company or LGU name which shall be conspicuously printed in every garbage vehicle.

Section 3B. 08. **PENAL PROVISION.** Any garbage hauler found violating pertinent provisions of this ordinance shall be fined as follows:

1. P 2,000.00 or imprisonment of not more than 2 months – for First Offense
 2. P2,500.00 or imprisonment of not more than 3 months – for Second Offense
 3. P3,000.00 and permanent ban from entering the roads of the Municipality and or imprisonment of the not more than 4 months- for Third and final offense.
- Such fine or penalty or both shall be imposed at the discretion of the court.

Section 3B.09. **SEPARABILITY CLAUSE.** Should any part of this Ordinance be declared invalid or unconstitutional, the other parts not included shall remain in force and effect.

Section 3B. 10. **REPEALING CLAUSE.** Any other Ordinance or parts thereof inconsistent herewith are hereby repealed or modified accordingly.

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

Section 3C.01. **Definitions.** When used in this Article.

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.

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.

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

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

Section 3C.02. **IMPOSITION OF FEES.** There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

From the owner/operator/licensees of the cockpit:

	Amount of Fee
1. Application filing fee	P 50,000.00
2. Annual cockpit permit fee	10,000.00

From cockpit personnel

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

Section 3C.03. **TIME AND MANNER OF PAYMENT.**

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.

- (b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty 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 3C.04. **ADMINISTRATIVE PROVISIONS.**

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

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. Special Permit Fee for Cockfighting

Section 3D.01. **DEFINITIONS.** When used in this Article.

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

game cockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

Section 3D.02. **IMPOSITION OF FEES.** There shall be collected the following fees per day for cockfighting:

- (a) Derby Permit : Php1500.00
- (b) Tax on Operator of Promoter:
 - P 50.00 per ordinary cockfight (sultada)
 - P 100.00 per cockfight during "pintakasi or ulutan" / "concierto"
 - P150.00 per cockfight during derby

Section 3D.03. **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 3D.04. **TIME AND MANNER OF PAYMENT.** The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3D.05. **ADMINISTRATIVE PROVISIONS.**

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

Section 3D.06. **APPLICABILITY CLAUSE.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article E. Registration and Transfer Fees on Large Cattle.

Section 3E.01. **DEFINITION.** For purposes of this Article, "large cattle" includes a two-year old horse, mule, ass, carabao, cow or other domesticated member of the bovine family.

Section 3E.02. **IMPOSITION OF FEE.** The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	P 150.00
(b) For Certificate of Transfer	150.00
(c) For Registration of Private Brand	200.00
(d) Branding Fee (Service)	50.00/head

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

Section 3E.03. **TIME AND MANNER OF PAYMENT.** The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3E.04. **ADMINISTRATIVE PROVISIONS.**

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it.

No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 3E.05. **APPLICABILITY CLAUSE.** All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article F. Permit Fee for Excavation

Section 3F.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 this

municipality, adopting DPWH Fees which are subject to revision from time to time.

For crossing streets with concrete pavement:	Amount of Fee
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 1.2 sq.m.)	250.00/sq.m
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	250.00/lm
For crossing streets with asphalt pavement:	
1. Minimum fee (minimum area: (1)one square meter)	250.00/sq.m
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	15.00/lm
For crossing the streets with gravel pavement:	
1. Minimum fee	250.00/sq.m
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	15.00/l.m
For crossing existing curbs and gutters resulting in the damage	250.00/sq.m
Excavation on road shoulders or within The right of way	15.00/sq.m
Additional fee for every (day or week) of delay In excess of excavation period provided in the Mayor's permit	200.00/day

Section 3F.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 10%of the total project cost 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 thirty (30) days after the purpose of the excavation is accomplished.

Section 3F.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 Bamban unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

- (b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

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

Section 3G.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 3G.02. **SEALING AND TESTING OF INSTRUMENTS OF WEIGHTS AND MEASURES.** - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3G.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:

Amount of Fee

For sealing linear metric measures:

Not over one (1) meter	P	20.00
Measure over one (1) meter		50.00

For sealing metric measures of capacity:

Not over ten (10) liters	P	20.00
Over ten (10) liters		50.00

For sealing metric instruments of weights:

With capacity of not more than 30 kg		50.00
With capacity of more than 30 kg. But not more than 300 kg.		60.00
With capacity of more than 300 kg. but not more than 3,000 kg.		150.00
With capacity of more than 3,000 kg.		200.00

For sealing apothecary balances of precision 300.00

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		300.00
For each extra weight		20.00

For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P100.00 for each instrument shall be collected.

For calibration of gasoline dispensing pump at a rate of Fifty Pesos (P50.00) per nozzle once every sixty (60) day. Dispensing pumps should be sealed by a duly authorized calibrating entity immediately after calibration. A dispensing pump that is not calibrated and sealed or goes off calibration shall be clearly marked with an "out of order" sign and shall not be used until the said pump is recalibrated and resealed. (DOST Circular No. 2003-11-010, Rule III)

Section 3G.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 one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees 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 3G.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 3G.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 3G.07. **ADMINISTRATIVE PROVISIONS.**

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

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.

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

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 3G.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 3G.09. PENALTIES

Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.

- (a) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (b) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article H. Permit Fee on Film-Making

Section 3H.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 Local	5,000.00/film(Good for two weeks shooting)
	Foreign	10,000.00/film
b.	Commercial advertisements	5,000.00/film
c.	Documentary film	5,000.00/film
d.	Videotape coverage	2,000.00/coverage
e.	Extension Fee	500.00/day

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

Section 3H.02. **TIME OF PAYMENT.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit Three (3) days before location-filming is commenced.

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

Section 3I. 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

Hand tractor	100.00
Light Tractor	300.00
Heavy Tractors	500.00
Bulldozer	1000.00
Forklift	500.00
Heavy Graders	1000.00
Light Graders	500.00
Mechanized Threshers	300.00
Manual Threshers	200.00
Cargo Truck	500.00
Dump Truck	500.00
Road Rollers	1,000.00
Pay loader	1,000.00
Prime movers/Flatbeds	1,000.00
Backhoe	1,000.00
Rock crusher	1,000.00
Batching Plant	5,000.00
Transit/Mixer Truck	2,000.00
Crane	3,000.00
Other agricultural machinery or heavy equipment not enumerated above	500.00

Section 31.02. **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 31.03. **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 J. Permit Fees on Tricycle Operation

Section 31.01. **DEFINITIONS.** When used in this Article,

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Motorized Tricycle Operator's Permit (MTOPI) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3J.02. **IMPOSITION OF FEES.** There shall be collected an annual franchise fee in the amount of One Hundred Twenty Pesos (P120.00) payable on or before January 20 of year for the operation of each tricycle-for-hire.

Other fees on tricycle operations:

<u>Amount of Fee</u>	
Filing Fee	P 30.00
Mayor's Permit Fee	P 70.00
Franchise	P <u>120.00</u>
	220.00

Public Utility Jeepney

Mayors Permit Fee P130.00

Section 3J.03. **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 3J.04. **ADMINISTRATIVE PROVISIONS.**

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- (b) The Sangguniang Bayan of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.

5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- (c) The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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.

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

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

Chairman:	-Municipal Mayor
Vice Chairman:	-Chairman, SB Committee on Transportation And Communication
Members:	-President or representative from the Federation of Tricycle Operators and Drivers Association in the Municipality (as NGO) - Chair, SB Committee on Peace and Order - Municipal Licensing Officer - Representative from the Liga ng mga Barangay - Representative from Land Transportation Office - Representative from the Business sector or businessmen organization as NGO - Representative from the DILG/LGOO - Representative from the local PNP Traffic Division

- (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 k- Permit Fee on Occupation/Calling Not
Requiring Government Examination**

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

<u>Occupation or Calling</u>	<u>Rate of Fee/Annum</u>
(a) On employees and workers in generally considered “Offensive and Dangerous Business Establishments”	FEES P 200.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	200.00
(c) On employees and Workers in food or eatery Establishment	200.00
(d) On employees and workers in night or night and day establishment	200.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified “hilot”, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	200.00

Section 3k.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 3k.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 saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

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

1. Employees and workers in canteen, carindaria, 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 respective baptismal or birth certificate duly issued by the local civil registrar concerned.

- (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 3k.02.

Section 3k.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 district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 3k.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 starts working.

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

Section 3k.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 L. Building Permit

Section 3L.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 3L.02. **IMPOSITION OF FEE.** There shall be collected from each applicant for a building permit fees pursuant to The National Building Code of the Philippines and its Revised Implementing

Rules and Regulations (IRR 2005) (PD 1096) approved by the Department of Public Works & Highways effective April 30, 2005.

Section 3L.03. **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 3L.04. **ACCRUAL OF PROCEEDS.** The proceeds from building permit fees shall accrue to the general fund of this municipality.

Section 3L.05. **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;
 - a. If the property is not titled, the applicant shall submit any of the following:
 1. Waiver of Rights
 2. Deed of Donation
 3. Deed of Sale
 4. Authorization from the Owner (notarized)
 5. Zoning Certification
 - b. If the property is located within the area covered by CADT, a certification from the NCIP must be presented.
3. The use of 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.

Section 3L.06. **PENALTY.** Additional Penalty For Special Cases. In addition to the regular penalties, those squatting in private properties due to displacement caused by Mt. Pinatubo eruption who have constructed building shall be charged 1/10 of one (1) percent of the total project cost.

Miscellaneous Provision. Those who could not produce requirements, e.g. occupants of lands that are inalienable and indisposable shall pay miscellaneous fees based on the assessment of the Building Official.

Article M Electric Meter Connection Fee

Section 3M.01. All owners operators of buildings whether residential, industrial or commercial requiring installation of electric meter and for safety purposes are hereby required to pay the amount of Two Hundred Pesos (P200.00) after an electrical inspection has been conducted by the municipal electrician or Municipal Engineer. After payment of the fee, an inspection certificate shall be issued to the applicant.

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

Section 3N.01. **IMPOSITION OF FEE.** There shall be collected an **Annual Permit Fee** in addition to the fees imposed under the Fire Code of the Philippines (RA 9514) for the storage of combustible materials at the rates as follows:

a.	Storage of gasoline, diesel, fuel, kerosene and similar products	
	500 to 2,000 liters	P 2,000.00
	2,001 to 5,000 liters	4,000.00
	5,001 to 20,0000 liters	10,000.00
	20,001 to 50,000 liters	20,000.00
	50,0001 to 100,000 liters	40,000.00
	Over 100,000 liters	60,000.00
b.	Storage of cinematographic film	2,000.00
c.	Storage of celluloid	2,000.00
d.	Storage of calcium carbide	
	Less than 50 cases	2,000.00
	50 to 99 cases	4,000.00
	100 or more cases	6,000.00
e.	Storage of tar, resin and similar materials	
	Less than 1,000 kls.	2,000.00
	1,000 to 2,500 kls.	4,000.00
	2,500 to 5,000 kls.	8,000.00
	Over 5,000 kls.	10,000.00
f.	Storage of coal deposits	
	Below 100 tons	1,000.00
	100 tons or above	2,000.00
g.	Storage of combustible, flammable or explosive	2,000.00
	Substance not mentioned above	2,000.00

Section 3N.02. **TIME OF PAYMENT.**- The fees imposed in Article N shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

Section 3N.03. **ADMINISTRATIVE PROVISIONS.** No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naptha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

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

Section 3O.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, prescribe the National Building Code which may be revised from time to time.

(a) Internal combustible engines:

1. 2HP and below	P200.00
2. 5HP and below but not lower than 3HP	250.00
3. 10HP and below but not lower than 5HP	300.00
4. 14HP and below but not lower than 10HP	350.00
5. Above 15HP	400.00

(b) Other stationery engines or machines:

1. 3 HP and below	200.00
2. 5 HP and below but not lower than 3 HP	250.00
3. 10 HP and below but not lower than 5 HP	300.00
4. 14 HP and below but not lower than 10 HP	350.00
5. Above 14 HP	400.00

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

Section 3O.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 3O.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 P. Zoning/Locational Clearance
and Related Fees**

Section 3P.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), subject to revision every now and there

**HOUSING AND LAND USE REGULATORY BOARD
2004 REVISED SCHEDULE OF FEES**

I. ZONING/LOCATIONAL CLEARANCE

<i>A. Residential structure single attached/detached, the project cost of which is</i>	
1. P 100,000 and below	P 240.00
2. Over P 100,000 to P 200,000.00	P 480.00

3. Over P 200,000.00	P 600.00 + 1/10 of 1% in excess of P 200,000
<i>B. Apartments/ Townhouses</i>	
1. 500,000 and below	P 1,200.00
2. Over P 500,000 to 2 Million	P 1,800.00
3. Over 2 Million	P 3,000+1/10 of cost in excess of 2 Million regardless of the number of doors
<i>C. Dormitories</i>	
1. Project Cost of 2 Million and below	P 3,000.00
2. Project Cost over 2 Million	P 3,000+1/10 of cost in excess of P 2 Million regardless of the number of doors
<i>D. Institutional the project cost of which is:</i>	
1. P 2Million and Below	P 2,400.00
2. Over P 2 Million	P 2,400+1/10 of cost in excess of P 2Million
<i>E. Commercial, Industrial, Agro-Industrial, the project cost of which is:</i>	
1. P 100,000 and below	P 1,200.00
2. Over P 100,000 – P 500,000	P 1,800.00
3. Over P 500,000 – P 1Million	P 2,400.00
4. Over 1M – P 2M	P 3,600.00
5. Over P 2 M	P 6,000.00+1/10 of 1% of cost in excess of P2M
<i>F. Special Uses/Special Project the project cost of which is:</i> (gasoline station, cell sites, slaughter house, treatment plant, etc)	
1. P 2M and below	P 6,000.00
2. Over P 2 M	P 6,000+1/10 of 1% of cost in excess of 2M
G. Alteration/Expansion (Affected area/cost of Expansion only)	<i>SAME AS ORIGINAL APPLICATION</i>
H. Others (Inspection Fee) 2M and below	500.00
Over 2M	1000.00

II. SUBDIVISION AND CONDOMINIUM PROJECTS/ACTIVITIES (Under PD 957)

<i>A. Approval of Subdivision Plan (including townhouses)</i>	
1. Preliminary Approval and Locational Clearance (PALC) Subdivision Development Plan (PSDP)	P 300/ha. Or a fraction thereof
* Inspection Fee	P 1,200/ha regardless of density (DP, CR/LS, ETD, COC, etc.)
2. Final Approval and Development Permit	P 2,400/ha. Regardless of Density
a. Additional Fee on floor area of houses/ buildings sold with the lot.	P 2.4/sq. m.
b. Inspection Fee (Not applicable for projects inspected for PALC application)	P 1,200/ha. Regardless of density (DP, CR/LS, ETD, COCC, etc.)
3. Alternation of Plans (affected areas only)	Same as Final Approval and Development Permit
4. Certificate of Registration Processing Fee	P 2,400
5. License to Sell per saleable lot	P 180
* Additional on floor sea of house/buildings sold with the lot	P 12/sq. m.
- Inspection Fee	P 1,200/ha. regardless of density (DP, CR/LS ETD, COC, etc.)

6. Certificate of Completion (per hectare)	
- Certificate Fee	P 180
- Processing Fee	P 2,400/has. Regardless of density
7. Extension of Time to Development	P 420
- Inspection Fee (affected/unfinished areas only)	P 1,200/ha. Regardless of density
B. Approval of Condominium Project (Under PD 957)	
Final Approval and Development Permit	
1. Processing Fee	P 6/sq.m
a. Land Area	P 240/floor
b. No. of Floors	P 4.8/sq. m.
c. Building Areas	P 14.40 /sq. m of GFA
- Inspection Fee	Same as Final Approval and Development Permit
2. Alternation of Plan	Same as Final Approval and Development Permit
3. Conversion (affected areas only	Same as Final Approval and Development Permit .
4. Certificate of Registration Processing Fee	P 2,400
5. License to Sell	
a. Residential (saleable areas)	P 14.4/ sq. m
b. Commercial/Office (saleable areas)	P 30/ sq. m.
6. Extension of Time to Develop Processing Fee	P 420
7. Certificate of Completion	
- Certificate fee	P 180
- Processing fee	P 14.4/sq. m. of GFA

III. PROJECTS UNDER BP 220

A. Subdivision	
1. Preliminary Approval and Locational Clearance	
a. Socialized Housing	P75.00 for the first ten (10) hectares
b. Economic Housing	P 180/ha. For the first five (5) has.
* Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
2. Final Approval and Development Permit	
* Processing Fee	
a. Socialized Housing	P 500/ha.
b. Economic Housing	P 1,200/ha.
*Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
(project 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 for housing unit)	P 6 /sq. m.
5. Certificate of Registration	
* Application Fee	
a. Socialized Housing	P 350
b. Economic Housing	P 600

6. License to Sell (per saleable lot)	
a. Socialized Housing	P 20/lot
b. Economic Housing	P 60/lot
(Additional fee on floor area of housing sold with lot)	P2.4/sq. m.
* Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
7. Extension of Time to Develop	
* Filling Fee	
a. Socialized Housing	P 350
b. Economic Housing	P 420
* Inspection Fee (affected/unfinished areas only)	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
8. Certificate of Completion (per hectare or a fraction of land area)	
* Certificate Fee	
a. Socialized Housing	P 150
b. Economic Housing	P 180
* Processing Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
9. Occupancy Permit	
* Inspection Fee (saleable floor area of the housing unit)	
a. Socialized Housing	P 5/sq. m.
b. Economic Housing	P 6/sq. m.

B. Condominium	
1. Preliminary Approval and Locational Clearance	P 600
2. Final Approval and Development Permit	
a. Total land area	P 6/ sq. m.
b. Number of Floor	P 120/flr.
c. Building Area	P 2.40/sq. m. of GFA
* Inspection Fee	P 2.40/sq. m. of GFA
3. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
4. Certificate of Registration	P 600
5. License to Sell	P 6/sq.m.
6. Extension of Time to Develop	P 420
Inspection Fee (FA x P2 x % of remaining devt. cost)	P 3.6/sq. m . of Saleable area
7. Certification of Completion	
* Certificate Fee	P 180
* Processing Fee	P 3.60/ sq. m. of GFA

IV. APPROVAL OF INDUSTRIAL/COMMERCIAL SUBDIVISION

A. Preliminary Approval and Locational Clearance	P 360/ha
* Inspection Fee	P 1,200/ha Regardless of location
B. Final Approval and Development Permit	P 600/ha Regardless of location
* Inspection Fee	P 1,200/ha Regardless of location
(Project already inspected for PALC application may not be charge inspection fee)	

C. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
D. Certificate of Registration	P 2, 400
E. License to Sell	P 2.4/sq. m. of the land area
* Inspection Fee	P 1,200/ha . Regardless of location
F. Extension of Time to Development	P 420
* Inspection Fee	P 1,200/ha. Regardless of location
G. Certificate of Completion	
1. Industrial	P 420/ha Regardless of location
2. Commercial	P 600/ha Regardless of location

V. APPROVAL OF FARMLOT SUBDIVISION

A. Preliminary Approval and Locational Clearance	P 240/ha.
* Inspection Fee	P 600/ha
B. Final Approval and Development Permit	P 1,200/ha
* Inspection Fee	P 600/ ha
(Project already inspected for PALC application may not be charged inspection fee)	
C. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
D. Certificate of Registration	P 2,400
E. License to Sell	P 600/lot
* Inspection Fee	P 1,200/lot
F. Extension of Time to Develop	P 420/ha.
* Inspection Fee	P 1,200/ha.
G. Certificate Fee	
a. Certificate Fee	P 180
b. Processing Fee	P 1,200/ha

VI. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT/COLUMBARIUM

A. Preliminary Approval and Locational Clearance	
1. For Memorial Project	P 600/ha.
2. For Cemeteries	P 240/ha.
3. Columbarium	P 3,000/ha.
* Inspection Fee	
1. Memorial Project	P 1,200/ha
2. Cemeteries	P 600/ha.
3. Columbarium	P 14.40/sq. m. of GFA
B. Final Approval and Development Permit	
1. Memorial Projects	P 2.4/sq. m.
2. Cemeteries	P 1.2/sq. m.
3. Columbarium	P 240/floor
	P 4.80 /sq. m. of GFA
	P 6/sq. m. of Land Area
* Inspection Fee	
(Projects already inspected for PALC application may not cancelled inspected fee)	
1. Memorial Projects	P 1,200/ha
2. Cemeteries	P 600/ha
3. Columbarium	P 14.40/ sq.m. of GFA
C. Alternation Fee	Same as Final Approval and Development Permit

D. Certificate of Registration	P 2,000
E. License to Sell	
1. Memorial Projects	P 60/2.5 sq. m.
- Apartment Type	P 24/ per unit
2. Cemeteries	P 24/tomp
3. Columbarium	P 60/vault
* Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)	
1. Memorial Projects	P 1,200/ha
2. Cemeteries	P 600/ha
3. Columbarium	
F. Extension of Time to Develop	P 420
* Inspection Fee (affected/unfinished areas only)	
1. Memorial Projects	P 1,200/ha
2. Cemeteries	P 600/ha
3. Columbarium	P 14.40/sq.m of the remaining GFA
G. Certificate of Completion	
* Certificate Fee	P 180
* Processing Fee	
1. Memorial Projects	P 1200/ha
2. Cemeteries	P 600/ha
3. Columbarium	P 4.8/sq. m. of GFA

VII. OTHER TRANSACTION /CERFICATIONS

A. Application/Request for:	
1. Advertisement Approval	P 600
2. Cancellation/ Reduction of Performance Bond	P 2,400
3. Lifting of Suspension of License to Sell	P 2,400
4. Exemption from Cease and Desist Order	P 180
5. Clearance to Mortgage	P 1,200
6. Lifting Cease and Desist Order	P 2,400
7. Change of Name/Ownership	P 1,200
8. Voluntary cancellation of CR/LS	P 1,200
9. Revalidation/Renewal of Permit(condominium)	50 % of assessed current processing fees including inspection fee
B. Other Certifications	
1. Zoning Certification	P 600/ha
2. Certification of Town Plan/Zoning Ordinance approval	P 180
3. Certification of New Rights/Sales	P 180
4. Certification of Registration (Form)	P 180
5. License to Sell (Form)	P 180
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	P 180
7. Other to include:	
a. Availability of records/public request of copies/research works	P 240
b. Certification of no records on file	P 240
c. Certification of with or without CR/LS	P 240
d. Certification true/Xerox copy of documents (report size)	

1. Document of Five (5) pages of less	P 36
2. Every additional page	P 3.6
e. Photo copy of documents	P 2.4

VIII. REGISTRATION OF DEALER/BROKER/SALESMEN

A. Dealer/Brokers	P 600
B. Salesmen/Agent	P 240

IX. HOMEOWNERS ASSOCIATION FEES

1. Registration of HOA	
Examination /Registration	
a. Articles of Incorporation	P 780
b. By – Laws	P 780
c. Books	P 240
2. Amendments	
a. Articles of Incorporations	P 600
b. By – Laws	P 600
3. Dissolution of Homeowners Association	P 600
4. Certification of the new set of Officers	P 350
5. Other Certifications	P 180
- Inspection Fee (CMP Project)	P 600/ha.

X. LEGAL FEES

A. Filing Fee	P 1,200
B. Additional Fee for claims (for refund, damages, attorney's fee. Etc.)	
1. Not more than P 20,000	P 144
2. More than 20,000 but less than P 80,000	P 480
3. 80,000 or more but less than P 100,000	P 720
4. 100,000 or more but less than P 150,000	P 1,200
5. For each 1,000 in excess of 150,000	P 6
C. Petition for Review	P 2,400
D. Pauper-litigants are exempt from payment Of legal fees.	
1. those whose gross income is not more than P5,000 per month and is residing within Metro Manila.	
2. Those whose gross income is not more than P 4,000 per month and residing outside Metro Manila.	
3. Those who do not own real property	
E. Government agencies and its instrumentalities are exempted from paying fees	
F. Local governments and government owned or controlled corporations with or without independent characters are not exempted from paying legal fees.	

XI. UPLC LEGAL RESEARCH FEE

Computation of LRF for the University of the Philippines Law Center (UPLR Fee)
Remain at 1% of every fee charged but shall in no cases be lower than P10.00.

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

A. 1. Photocopy (Maps: Subd. /Condo. Plans)	P 100
2. Hard Copy from Diskettes (License to sell data)	P 30 minimum: P 5/page in excess of 5
3. Electronic File	P 600/diskette: additional P 50 for rush job
4. Electronic File(Land Use Maps available)	
5. Certified True Copy(Map/Land Use Plan)	P 120
B. Sale of Forms , Publication , etc.	
1. Proforma – Articles of incorporation and By – laws	P 120
2. Books and other HLURB publications	
a. CLUP Guidelines	
Volume I A Guide to CLUP Preparation	P 480
Volume II A Guide to Sectoral Studies in the CLUP Preparations	P 600
Volume III GIS Cookbook	P 540
Volume IV Planning Strategically	P 240
Volume V Model Zoning Ordinance	P 300
b. PD 957	P 240
c. BP 220	P 240
d. Amendments Rules for HOA Registration and Supervision	P 180
e. Framework for Governance for HOA	P 120
f. 2009 Rules for Procedures	P 120
g. Planning Strategies and Guidelines	P 200

These shall include permit/clearance fees for:

- Zoning/Locational Clearance
- Permits for subdivision and condominium projects/activities under PD 957
- Projects under BP 220
- Approval of industrial subdivisions
- Approval of commercial subdivisions
- Approval of farmlot subdivisions
- Approval of memorial park/cemetery projects
- Other transactions/certifications covered by HLURB AO No.04
- Registration of dealers/brokers/salesmen

Section 3P.02. **TIME OF PAYMENT.** The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 3P.03. **ACCRUAL OF PROCEEDS.** The proceeds from Zoning/Locational and related fees shall accrue to the general fund of this municipality.

Section 3P.04. **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 Q. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 3Q.01. **IMPOSITION OF FEE.** Any person who 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, subject to the fees prescribe by the National Building Code which may be revised from time to time

1a. For construction or fraction thereof	P	20.00 /sq. m. per week
1b. Baratillo Stalls (fixed width and variable length)		
1.b.1 Small	P	100.00 per day
1.b.2 Medium.....	P	120.00 per day
1.b.3 Large.....	P	140.00 per day
1.c Exhibits, trade fair and political programs/campaigns in parks, playground or municipal plaza...	P	200.00 per day or fraction thereof.
2.a Others	P	15.00/sq.m.

Section 3Q.02. **TIME OF PAYMENT**

- 2.a. For fiesta baratillo stalls –fees shall be paid daily or as agreed upon in writing.
- 2.b For exhibits, trade fair and political programs-fees shall be paid upon application for permit.

Section 3Q.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 R. Permit Fee for the Conduct of Group Activities

Section 3R.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 therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

Cultural and musical activities	3,000.00
Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	2,000.00
Dances	2,000.00
Coronation and ball	2,000.00
Promotional sales	2,000.00
Other Group Activities	2,000.00
In excess of 24hrs	50.00/hour

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

**Article S. Fee for Registration of Religious, Civic, Social and/or Sport
Organization, Clubs Associations or Fraternities.**

Section 3S. 01. **IMPOSITION OF FEE .** There shall be collected an annual registration of Two Hundred Twenty Pesos (P 220.00) for every religious, civic, social and/or sports organizations, clubs, associations, federation or fraternities organized and /or operating in this municipality for purposes not contrary to laws, rules and regulations.

Section 3S. 02. **EXEMPTION.** Only fund-raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempted from securing a permit from any national or local office or agency as per Section 391, paragraph 11 or RA 7160 and Article 101, paragraph 11 of its implementing rules and regulations. Provided that no fund-raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election recall, referendum, or plebiscite and provided finally, that said fund-raising activities shall comply with the national policy standards and regulations on moral, health and safety of the persons participating therein. The Sangguniang Barangay, through the Punong Barangay, shall render a public accounting of the funds raised at the completion of the project for which the fund-raising activity was undertaken.

Section 3S. 03. **ADMINISTRATIVE PROVISION.** Except for the Barangay Council it shall be unlawful for any person, natural or juridical, to hold benefits shows, programs, contests and other fund – raising activities without the corresponding permit from the Mayor.

Section 3S. 04. **TIME OF PAYMENT.** The fee shall be paid to the Municipal Treasurer within the first twenty (20) days of January every year before a certificate of registration is issued by the Mayor or his duly authorized representative.

Section 3S. 05. **SURCHARGE FOR LATE PAYMENT.** Failure to pay the fee prescribed in this Article within the time required shall subject to taxpayer to a surcharge of twenty percent (20%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original fee due.

Section 3S. 06. **PENALTY.** Any violation of the provisions of the Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000)

or imprisonment of not less than One (1) month but not more than six (6) months or both such fine and imprisonment, at the discretion of the Court.

Article T. Special Mayor's Permit

Section 3T. 01. **PERMIT TO HOLD BENEFITS.** Religious, civic, social and/or sports organizations, clubs, associations, federation or fraternities desiring to hold benefit shows, balls, programs, exhibitions, contest, bingo socials and other kinds of fund – raising activities may be issued a Special Mayor's Permit *free of charge*, provided that the said organization is duly registered with the Office of the Mayor, that proceeds of which shall ensure or benefit the welfare organization or intended for purposes that will rebound to the welfare of the general public; that it shall not in any manner violate any existing ordinance, rule and regulation, especially those on traffic and pedestrian hazards, and provided further, that a permit therefore shall first be secured from the Department of Social Welfare and Development (DSWD) and/or equivalent Department/Division/Unit in the Municipal Government authorizing the holding of such activities.

Article U. Accreditation Fee (TO 01-2007)

Section 3U.01. **ACCREDITATION FEE.** The amount of TWO HUNDRED PESOS (P200.00) is hereby imposed as Accreditation Fee to every non-government organization, people's organization, civil society organization, business and professional organization who apply for accreditation with the Sangguniang Bayan as provided in pertinent provisions of the Local Government Code of 1991 and DILG Memo Circular No. 2007-81.

Section 3U.02. **RENEWAL FEE.** For accredited organizations seeking renewal, a fee of ONE HUNDRED (P100.00) PESOS is hereby imposed. Renewal of accreditation is every three (3) years, upon assumption to office of the new set of administration officials. No accredited organization shall be allowed membership in any local special body unless its accreditation is renewed.

Section 3U.03. **MANNER OF PAYMENT.** The accreditation fee shall be paid to the Municipal Treasurer prior to the issuance of an official copy of the Sangguniang Bayan resolution and certificate duly accrediting the organization.

Section 3U.04. **SECRETARY'S FEE.** Subsequent certified copies of the approved resolution or certification of accreditation may be requested from the Sangguniang Bayan, thru the Secretariat upon payment of Secretary's fee in the amount provided in the Revenue Code, which is at P20.00 per page.

Section 3U.05. **MODIFYING CLAUSE.** Any previous ordinance or resolution found to be inconsistent with this ordinance is hereby modified accordingly.

Section 3U.06. **PENAL PROVISION.** No official copy of SB resolution and certificate of accreditation shall be issued unless the corresponding accreditation/renewal fee is paid to the Municipal Treasurer. Government personnel concerned who fail to impose/collect the fees herein prescribed shall be held administratively liable.

Article V. Ecological Protection Fee(M.O. 05-2003)

- Section 3V.01. **SCOPE** - All trucks loaded with or transport garbage/ solid waste, poultry and livestock coming from outside and passing through the Municipality of Bamban.
- Section 3V.02. **COVERAGE**- All municipal roads within Bamban that serve as an access road leading to any dumpsite/landfill, poultry and livestock farms.
- Section 3V.03. **FEE**- There is hereby imposed a fee of One Hundred Pesos (100.00) pesos per truck load of garbage/solid waste materials, poultry and livestock on every person whose business or occupation is hauling and transporting garbage/solid waste poultry and livestock within the territorial jurisdiction of the Municipality of Bamban
- Section 3V.04. **PURPOSE** – For the purpose of neutralizing the pollution and traffic brought by these vehicles, the fee imposed shall be used for traffic management and for the “Clean and Green Program” of the Municipality of Bamban.
- Section 3V.05. **PENALTY**- Any person entity who shall violate this ordinance shall suffer a penalty of FIVE HUNDRED PESOS (P500.00) for first offence and a fine of ONE THOUSAND PESOS (P1,000.00) for succeeding offences
- a. In addition to the penalty and fine herein before impose, the truck or trucks of the offending driver shall be impounded/confiscated by municipal government and shall be released upon payment of due/penalties.
 - b. Upon commission of a third offense, the violator shall suffer, aside from the penalties and fines ‘ shall be banned from passing and transporting garbage/solid waste and other materials within the territorial jurisdiction of Bamban.
 - c. Trucks carrying garbage must be properly covered /contained so as to prevent leakage and air pollution. Additional penalty of FIVE HUNDRED PESOS (P500.00) is imposed for violation of this provision.
- Section 3V.06 **PROHIBITION**- Toxic waste is strictly prohibited and it is not covered by this ordinance.

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.

	Amount of Fee
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	20.00
(b) For each certificate of correctness (with	

	seal of Office) written on the copy or attached thereto	20.00
(c)	For certifying the official act of the Sangguniang Bayan on administrative proceedings decisions	20.00/page
(d)	For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	20.00
(e)	Photocopy or any other copy produced by copying machine per page	2.00
(f)	Clearance or other certification fees	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. Assessor's Fee

Section 4B.01 **IMPOSITION OF FEE.** There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessor's Office, the following fee:

(a)	Declaration Fee	P150.00/RPU
(b)	Certified true Copy of Tax Declaration and Other Assessment records	150.00
(c)	Annotation of mortgage or encumbrance	150.00
(d)	Reclassification Fee per square meter	2.00
(e)	Inspection fee	150/rpu
(f)	Verification fee	150.00

Section 4B.02 **TIME OF PAYMENT.** The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.

Section 4B.03 **PENALTY.** Any violation of the provisions of this Articles shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) Month but not more than Six (6) Months, or both such fine and imprisonment, at discretion of the Court.

Article C. Local Civil Registry Fees

Section 4C.01. **IMPOSITION OF FEES.** There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

Marriage Fees:

Application for marriage license	200.00
Marriage license fee	100.00
Marriage solemnization fee	300.00
Sponsor fee per sponsor	100.00

For registration of the following:

1. Adoption	600.00
2. Change of First Name	600.00
3. Legal Separation	300.00
4. Correction/cancellation of entries	350.00
5. Naturalization	1,000.00
6. Annulment of Marriage	1,000.00
7. Voluntary Emancipation of the Minor	300.00
8. Acknowledgement Children or Impugning or Denying such Recognition	150.00
9. Judicial determination of Paternity affiliation	150.00
10. Order of Custody of the Minor	250.00
11. Presumption Death	500.00
12. Aliases	100.00
13. Repatriation of Voluntary Renunciation of Citizenship	300.00
14. Issuance of certificate base on Court Decision Other similar certificate For Local	100.00
For Abroad	150.00
15. Document Authentication	500.00

Legal Instrument

a. Legal Capacity	1,000.00
b. Legitimation	250.00
c. Affidavits	250.00
d. Acknowledgement/admission of paternity	200.00
e. Indorsement fee	150.00
f. Others	50.00
g. Certified Xerox copy per documents	50.00

Certificate of Non – Appearances or Certificate of no record available

BIRTH

For Local	60.00
For Abroad	120.00

MARRIAGE

For Local	60.00
For Abroad	120.00

DEATH

For Local	60.00
For Abroad	120.00

FOR MCR – Domiciled Petition (RA 9048/10172)

Change of First Name	3,000.00
Correction of the Month & Day in the date of birth	3,000.00
Correction of Sex (Gender)	3,000.00
Correction of Clerical Error	1,000.00

FOR MIGRANT Petitions

Change of First Name	1,000.00
Correction of the Month & Day in the date of birth	1,000.00
Correction of Sex (Gender)	1,000.00
Correction of Clerical Error	500.00

Issuance of Certified True Copy

BIRTH

For Local	60.00
For Abroad	120.00

MARRIAGE

For Local	60.00
For Abroad	120.00

DEATH

For Local	60.00
For Abroad	120.00

For certified copies of any document in the register, for each page

For Local	60.00
For Abroad	120.00

Burial Fees:

Burial Permit Fee or transfer of cadaver	100.00
Fee for exhumation of cadaver	100.00
Fee for removal of cadaver	100.00

BREQS

Birth, Marriage, Death	200.00
Cenomar	250.00

Section 4C.02. **EXEMPTIONS.** The fee imposed in this Article shall not be collected in the following cases:

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

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

Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 4C.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 4C.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 4C.05. **INDIGENT PETITIONERS .** Indigent petitioners under Tax Ordinance No. 04-2013 are hereby exempted from the payment of Three Thousand Pesos (P3,000.00) filing fee, provided that he/she must present the following requirements to the Civil Registrar upon filing of application:

- i. Certificate of Indigency from the Punong Barangay concerned; and
- ii. Certification from Municipal Social Welfare Officer to be issued only after conducting an interview and evaluation of the petitioner.

SPECIAL TRUST FUND- The fees collected under Tax Ordinance No. 04-2013 shall accrue to the funds of the Municipal Civil Registry office and shall be used for the modernization of the office, procurement of supplies, and or hiring of new personnel, subject to usual government accounting and auditing rules.

Article D. Police Clearance Fee

Section 4D.01. **IMPOSITION FEE.** There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	50.00
2. For change of name	500.00
3. For application for Filipino citizenship	1,000.00
4. For passport or visa application	300.00
5. For firearms permit application	1,000.00
6. For PLEB clearance	100.00

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

Article E. Sanitary Inspection Fee

Section 4E.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	P55.00/Unit
b. For each business, industrial,	
With an area of 25 sq.m. or more but less than 50 sq.m.	P170.00
With an area of 50 sq.m. or more but less than 100 sq.m.	170.00
With an area of 100 sq.m. or more but less than 200 sq.m.	170.00
With an area of 200 sq.m. or more but less than 500 sq.m.	220.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	220.00
With an area of 1,000 sq.m. or more	220.00 + P25.00 per 100sq.m. In excess of 1,000 sq.m.
c. Industrial /Agro Industrial with an area of:	
With an area of 25 sq.m. or more but less than 50 sq.m.	P270.00
With an area of 50 sq.m. or more but less than 100 sq.m.	270.00
With an area of 100 sq.m. or more but less than 200 sq.m.	270.00
With an area of 200 sq.m. or more but less than 500 sq.m.	325.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	325.00
With an area of 1,000 sq.m. or more	325.00 + P25.00 per 100sq.m. In excess of 1,000 sq.m.

Section 4E.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 4E.03. **ADMINISTRATIVE PROVISIONS.**

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

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

Article F. Service Fees for Health Examination

Section 4F.01. **IMPOSITION OF FEE.** There shall be collected a fee of Thirty Pesos (P30.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Twenty Pesos (P20.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Laboratory Fees:

1. Urinalysis	-	P 30.00
2. Stool Examination	-	30.00
3. Gram Stain (STD)	-	60.00
4. CBC (Complete Blood Count-		60.00
5. Blood Typing	-	20.00
6. Hemoglobin	-	30.00
7. Platelet	-	40.00
8. AFB Smear(Tuberculosis-Free		

Section 4F.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 4F.03. **ADMINISTRATIVE PROVISIONS.** 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.

Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.

Public swimming or bathing places.

Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)

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.)

Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)

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

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.

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 4F.04. **PENALTY.** A fine of One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article G. Birthing Station Fees (M.O. 11-2012)

Section 4G.01 **POLICY.** It is hereby declared a policy of this Municipality to promote quality maternal and child care by enhancing its program on safe motherhood and child survival through safe and sanitary birth facilities.

Section 4G.02 **DEFINITION OF TERMS.** When used in this ordinance, the following terms and phrases shall mean:

Pregnancy -the capacity of woman to carry and sustain a fetus in her womb.

Child Delivery - the process of giving birth to a child starting from pain, labor, actual delivery and postpartum stage.

Bamban Birthing Station/home- a health facility constructed by the Municipal Government located in Dapdap Resettlement for the purpose of catering to expectant mothers for child delivery.

Midwife-trained paramedical personnel specializing in performing, attending and assisting in child delivery who acquired specialization by completing a midwifery course and duly licensed by the government.

Traditional Birth Attendant/ "Hilot" – a person with little or no formal training in child delivery but acquired skills or expertise by traditional methods some of which are recognized by the government.

Users Fee/Charges – payment collected in exchange for the use of tools or facility

Section 4G.03 **PROHIBITION-** child delivery by either registered midwives or traditional birth attendants otherwise known as *hilots* in homes or in any other place outside the Municipal Health Office Birthing Station is strictly prohibited in the Municipality of Bamban, Child delivery is however, allowed in accredited maternity clinics or hospitals that operate in the Municipality.

Hilots may still attend to child deliveries only in extreme emergency cases such as in remote barangays or sitios when while in transit, the mother already delivered the baby and no midwife can readily attend to the delivery.

Section 4G.04 **THE BAMBAN BIRTHING STATION–** The following guidelines and processes shall govern the operation of the Birthing station of the Municipality of Bamban.

- a. Public Health Midwives shall actively solicit information on expectant mothers in their catchment barangay and enroll them in the safe motherhood program of the government.
- b. The safe motherhood program shall provide the expectant mothers all the services to include normal delivery at the birthing station, except in the following cases.
 - i. first baby or first delivery
 - ii. fifth delivery and subsequent deliveries

- c. The Municipal Health Office Birthing Station shall be opened 24/7 and will be manned by regular and competent staff including supervision of a physician.
- d. An obstetrician/gynecologist and a pediatrician on duty at the referring hospitals which is Tarlac Provincial Hospital will take charge of referrals.
- e. The birthing station personnel shall be in charge of the proper registration, recording of every and accomplish forms in accordance with and in conformity to the requirements of the Local Civil Registry Office regarding birth certificates.

Section 4G.05 **USER FEE/CHARGES**– The Birthing station of Bamban shall have the following user charges.

(a) Bamban resident and a Philhealth Beneficiary	-	Php	500.00
(b) Bamban resident with no Philhealth Card	-	Php	2,000.00
(c) Non-resident of Bamban with Philhealth Card -		Php	1,000.00
(d) Non-resident of Bamban without Philhealth Card	-	Php	2,500.00

The fees include only the use of the facilities of the birthing station of no more than forty eight (48) hours. All users fee shall be collected accordingly and issued official receipts. Philhealth members and Philhealth beneficiaries delivery fees will go directly to the Municipal coffers including Newborn screening fees from Philhealth.

Section 4G.06 **HIRING OF ADDITIONAL MIDWIVES**– The Municipal Government shall hire additional midwives to man and attend to deliveries at the aforementioned birthing stations. In the meantime that Municipal funds are not sufficient or restrictions on personal services appropriation are being observed, the MHO shall assign alternately or by shift the Midwives and other personnel of the MHO.

Section 4G.07. **FUNDING REQUIREMENTS**, The LGU must provide adequate equipment and continues supply of medicines to ensure smooth operation of the facility to effectively achieve its noble purpose. As such funding requirements of the facility should be included in the annual appropriations of the LGU.

Section 4G.08. **PENAL PROVISION**. Any violation of the provision under Section 03 of this ordinance by private government Midwives and *Hilots* shall be meted, fines in the following schedules.

1" Offense	-	One Thousand Eight Hundred Pesos	-	1,800.00
2" Offense	-	Two thousand Pesos		2,000.00
3" Offense	-	Two Thousand Five Hundred Pesos		2,500.00

In addition to the fines, government midwives shall be mete out administrative sanctions in accordance with Civil Service Commission rules for the following offences.

- For charging or collecting fees other than those authorized by this ordinance
- For attending to birth deliveries in private clinics during official hours in cases of government midwives who operate private birthing clinics.

It shall be the duty of the Municipal Health Office to disseminate information on the regulations/ prohibitions in this ordinance to the traditional *hilot*, thru the patients or pregnant women clients of the MHO and thru the conduct of information drive.

The birth registration record in the Municipal Registry (MCR) shall serve as reference or proof in ascertaining the location of birth delivery conducted and the identity of the attending midwife or *hilot*. For purpose of deterring the practice of the unsafe birth delivery, the MCR office is encourage to inform the MHO of any birth delivery that was conducted in a place other than those authorize by this ordinance.

Section 4G.09 **MODIFYING CLAUSE-** Ordinances previously enacted or local rules and regulations that were issued prior to the enactment of this ordinance and are found inconsistent with this ordinance are hereby modified accordingly.

Article H. Dog Vaccination Fee

Section 4H.01. **IMPOSITION FEE.** There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (P100.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 4H.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 Agricultural Office and the Office of the Provincial Veterinarian

Section 4H.03. **ADMINISTRATIVE PROVISIONS.**

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

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.

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 Authority.

Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

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

- Owners name, address and telephone number if any
- Description of dog (color, sex, markings, age, name, species and breed if any)
- Dates of vaccination and vaccine expiration if known
- Rabies vaccination tag number
- Vaccine produced
- Vaccinator's signature
- Veterinarians license number/ vaccinator's address

The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator

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

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

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 such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

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 Authority or vaccinated under the provisions of Section 3 (4).

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

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

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

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

Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within twenty-four (24) hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

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

Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Section 4H.04. **PENALTY.** Any dog owner who fails to abide by any of the provisions of his 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 Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 1 of this article.

CHAPTER V. MUNICIPAL CHARGES

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

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

Section 5A.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)	
Located in commercial/industrial area	50.00
Located in residential area	40.00
Others	20.00
Building (per sq.m of floor area)	
Located in commercial/industrial area	70.00
Located in residential area	60.00
Others	50.00

(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 & Equipments

<u>EQUIPMENT</u>	<u>RENTAL FEES (Diesel is not Included)</u>
a. Mini-dump truck (per truckload)	P 200.00 – from source to Poblacion or any point within Bamban only (Pay loader fee not included)
b. Dump truck (per truck load)	P 600.00 from source to Poblacion, Pag-asa, Dapdap, V. Delos-Remedios, San Rafael or to any point within Bamban (Payloader fee not included)
c. Farm Tractors	P 600.00 per hectare, per passing (for Streble/tiller and “dayus”)
d. Pay loader	P 600.00 per hour for use within Bamban (for road clearing & fishpond excavation only) P200.00 per dump truck P250.00 per cargo truck P 300.00 per trailer P 1,000.00 per hour (min. 6 hours, including idle time) for use outside
e. Motor Grader	P1,200.00 per hour, within or outside Bamban

All barangays may avail of a maximum 40% discount in rental rate when the equipment is to be used for a barangay project duly approved by the Sangguniang Barangay.

Only a driver/operator duly designated by the office of the Mayor/Municipal Treasurer shall operate the equipment.

Section 5A.02. **PROHIBITION.** The Municipal Treasurer is hereby prohibited from renting or allowing the pay loaders to be used in quarry activities. The pay loaders shall be used exclusively for road clearing and excavation of fishponds in areas or properties authorized under Municipal Ordinance No. 04, series of 2009 otherwise known as “An Ordinance Prescribing the Guidelines in the Conduct of Quarry or Excavation Activities in all Agricultural Areas of Identified Barangays in the Municipality of Bamban”.

Section 5A.03. **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 and equipments.

Section 5A.04 **MANAGEMENT OF ECONOMIC ENTERPRISE** – This economic enterprise shall be carried out and managed by the Municipal Treasurer, being concurrently the General Services Officer. She is hereby designated to issue job and collect the corresponding fees as provided in this ordinance, prior to the release of the equipment being rented. The Treasurer may designate among her permanent staff one who shall oversee the operation, safekeeping/motor pooling and maintenance of the equipment.

- i. No employee or official of the Municipal Government may transact and collect fees in exchange for the use of said equipment other than the Municipal Treasurer.
- ii. A separate book of account shall be used to record all the rental/transactions and whereabouts of the equipment which shall be made readily available at any given time, for reference or perusal of the Sangguniang Bayan or any other interested office.

Article B. Service Charge for Garbage Collection

Section 5B.01. **IMPOSITION OF FEE.** There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

1. Business Establishments (located at Public Market & Dapdap Talipapa)
 - a. P 30.00/mo. - eateries, refreshment & Talipapa
 - b. 35.00/mo. - groceries
 - c. 20.00/mo - sari-sari store (smaller sale than groceries)
 - d. 40.00/mo. - establishments engaged in selling fresh fruits and vegetables that entail shelling, peeling pruning and trimming
 - e. 60.00/mo. - establishments engaged in the selling and processing of coconut
2. Institutions (schools, hotels and churches)
 - a. P50.00/mo. - schools, (public and private)
 - b. 50.00/mo. - hotels, apartelles and
 - c. 40.00/mo. - churches

3. Factory, Assembler, Poultry, Piggery
 - a. P100.00/mo. - poultry, piggery
 - b. 100.00/mo. - factory
 - c. 50.00/mo. - assembler & others

4. Households
 - a. P 35.00/mo.- family with a combined income of not less than P250,000.00 annually
 - b. 30.00/mo. - family with a combined income of not less than P200,000.00 annually
 - c. 25.00/mo. - family with a combined income of not less than P150,000.00 annually
 - d. 10.00/mo. - family with a combined income of not less than P60,000.00
 - e. 5.00/mo. - family with a combined income below P60,000.00

Other Business not mentioned above

- a. Not more than 10 sq.m. 20.00
- b. More than 10 sq.m. 30.00

Section 5B.02. **TIME OF PAYMENT.** The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 5B.03. **ADMINISTRATIVE PROVISIONS.**

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

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

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

Article C. Charges for Parking

Section 5C.01. **IMPOSITION OF FEE.** There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

Day Parking Rates

Vehicle Type	Daily
Tricycle	P20.00
Private Cars and Service Vehicles	40.00
Passenger Jeepneys	40.00
Cargo Trucks/Delivery Vans	50.00
Passenger Bus	50.00

Overnight Parking Rates 100.00(until noon)

All types of vehicles 50.00

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 5C.02. **TIME OF PAYMENT.** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article D. Market Fees

Section 5D.01 **DEFINITION OF TERMS**

- a. Public Market – refers to any place, building or structure of any kind, designated as such by the Sangguniang Bayan.
- b. Market Premises- refers to any place in the market compound, part of the market lot consisting of bare ground, not covered by market building, usually occupied by transient vendors especially during market day.
- c. Market Stall – refers to any lotted space or booth on the public market where merchandise of any kind is sold or offered for sale.
- d. Market Section- refers to any subdivision of the market, housing one class or group of allied goods commodities, or merchandise.

The numbering, designation, classification or other form of identifying market sections shall be the responsibility of the office of the Mayor thru the market Supervisor, Market Master, Market Administrator for whoever is the office-in-charge thereof.

Section 5D.02 **IMPOSITION OF FEES.** There shall be collected the following fees;

RENTAL FEE ON MARKET PREMISES WITH STALLS

TYPE AND SIZES OF STALLS	RATE PER STALL/DAY
1. Fish Section (1.44 sq.m.)	P 15.00 per tile (cash ticket)
2. Meat Section (1.44 sq.m.)	15.00 per tile (cash ticket)
3. Vegetable and Fruit Section	
Big Stalls (8.64sq.m.)	30.00
Small stalls (12.88sq.m)	15.00
4. Dry Goods and Grocery Section	800.00/month
Big Stalls (8.64sq.m.)	
Small stalls (5.76 sq.m)	550/month
Corner Stalls	380/month
5. Eateries/Canteens	
Big Canteens (17.1 sq.m.x4)	2,200/month

Small Canteens (5.76 sq.m)	1,300/month
Small with open mess	800/month
6. Office stalls (regular size)	700/month
7. Spaces for Ambulant vendors	15.00/day, P550.00 monthly

ANNUAL REGULATORY FEES

Fruit and Vegetable section	P300.00
Fish Section	200.00
Meat Section	200.00
Mini Grocery	300.00

Section 5D.03 TIME AND MANNER OF PAYMENT.

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

Section 5D.04 ISSUANCE OF OFFICIAL RECEIPT AND CASH TICKETS

The Municipal Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.

A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes of his merchandize by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandize, even if such sale is done in the same place occupied by the previous vendor.

The case tickets issued shall be torn in half, one half to be given to the space occupant or vendor and other half to be retained by the market collector who shall deliver the same to the Municipal Treasurer for counter-checking against his record of each tickets issued by him for that day.

Section 5D.05 SURCHARGE FOR LATE OR NON-PAYMENT OF FEES

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

- c) Any person occupying more space than what is duly leased him shall pay double the regular rate for extra space and any person who fails to pay the monthly rent within the time fixed herein shall pay a penalty of twenty-five percent (25%) of the rent due. The lease contract of any person found habitually incurring the foregoing violation shall be cancelled.

Section 5D.06 **ADJUDICATION OF STALL**

- 1. Leased Period. The contract of Lease for stall shall be for the period of five(5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.
- 2. Notice of Vacancy. Notice of vacancy of newly constructed stall/booths shall be made for a period of not less than (10) days immediately preceding the date fixed for their award to qualified applicants, apprise the public of the fact that such stalls or booths are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall or booth and the bulletin board of the market. The notice or vacancy shall be written on the cardboard thick paper, or any other suitable material and shall be in the following forms:

NOTICE

Notice is hereby given that Stall /Booth No. ____ or Pavilion No. ____ of the market is vacant (or will be vacated on _____. Any person 21 years of age shall file an application therefore on the prescribed form, copies may be obtained from the office of the Municipal Treasurer during office hours and before 12:00 o'clock noon of 19___. In case there are more than one applicant, the award of the lease of the vacant stall / booth shall be determined through drawing of lots to be conducted on _____19, _____ o'clock noon at the office of the Municipal Mayor by their Committee. This stall /booth is found in the _____ section and is for the sale of _____ Municipal Treasurer.

- d) Application for Lease .The application shall be under oath. It shall be submitted to the Office of the Municipal Mayor by the applicant either in person or through his/her attorney.

It shall be the duty of the Market Committee to keep a registry book showing the names and addresses of all applicants for vacant stalls or booths, the numbers and descriptions of the stalls/booths applied for them, and the date and hour of the receipt by the Market Committee, and to acknowledge receipt of every application setting forth therein the time and date receipt thereof. The application shall be substantially in the following form:

APPLICATION TO LEASE MARKET STALL

Address
Date

The Market Committee
Municipality of Bamban
Province of Tarlac

THRU: The Municipal Treasurer

SIR:

I hereby apply under the following contract for the lease of stall No. _____ of the market. I am _____ and residing at _____.

Should the above –mentioned stall be leased to me in accordance with the market rules and regulations, I promise to hold the same under the following conditions:

- a) That while I am occupying or leasing this (or these stalls) I shall at all times have my pictures and that of my helper (or those of my helpers) conveniently framed and hung up conspicuously in the stall.
- b) I shall keep the stall (or stalls) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulations existing or may hereafter be promulgated.
- c) I shall pay the corresponding rents for the stall (or stalls) in the manner prescribed by existing ordinance.
- d) The business to be conducted in the stall shall belong exclusively to me.
- e) In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall (or stalls). I shall promptly notify the market authorities of my absence, giving a reason or reasons thereafter.
- f) I shall not sell or transfer my privilege to the stall (or stalls/booths) or otherwise permit another person to conduct business therein.
- g) Any violation on my part on the part of my helpers of the foregoing conditions shall be sufficient cause for the authorities to cancel the contract.

Very truly yours,

Applicant
TIN# _____

SUBSCRIBED AND SWORN to before me in the Municipality of Bamban, Tarlac, this ____ day of _____ 2002 applicant-affiant exhibiting to me his/her Community Tax Certificate No. _____, issued on _____ at _____.

Official Title

3. Applicants who are Filipino citizen shall have preference in the lease of market stall. If the last day set for filing applicants there is no application form a Filipino citizen, the posting of the notice of vacancy prescribed above shall be extended to another ten-day period. If after the expiration of the period there is still no Filipino applicant, the stall affected may be leased to any alien application, who filed his applicant first. If there are several alien applicants, the adjudication of the stall shall be made through 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 to the Municipal Treasurer for appropriate action.
4. The successful applicant shall furnish the market committee two (2) copies of his or her picture immediately after the award of the lease. It shall be the duty of the market committee to affix one copy of the picture to the application and the other copy to the record card kept for the purpose.

Section 5D.07 MISCELLANEOUS PROVISIONS ON STALLS.

- a) Vacancy of stall before the expiration of the lease. Should for any reason stall holder or lessees discontinue his business before his lease of the stall expires such stall is considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
- b) Partnership with Stallholders. A market stall holder who enters into business partnership with any part he had acquired the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall; Provided, however that in case of death or any legal disability of such stallholder to continue his business, the surviving partner may be authorized to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of partnership. If the surviving partner is

otherwise qualified to occupy the market stall under the provision thereof, 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, he shall be given the preference to continue occupying the stall or booth concern, if he applies thereof.

- c) Lessee to personally administer his stall. Any person who has been awarded the right to lease a market stall in accordance with the provisions thereof, shall occupy, administer and be present personally at his stall booth, provided, however, that the helpers he employs are citizen of the Philippines, including but not limited to the spouse, parent, and children of the stall holders who actually living with him and who are not disqualified under the provisions hereof and, provided further, that the person to be employed as helpers shall under no circumstances, be persons with whom the stall holders has any commercial relation or transaction.
- d) Dummies; Sublease of stall. In any case where the person, registered to be holder or lessee or stall or booth in any public market, is found to be in reality not the person who is actually occupying said stall or stalls, the lease of such stall shall be cancelled, if upon investigation such stall holder shall be found to have subleased his or her stall/stalls to another person to have connived with such person so that the later may, for any reason be able to occupy the said stall or booth.
- e) Appeals. Any applicant who is not satisfied with the adjudication made by the market committee of the stall applied for by him may file to the Sangguniang Bayan an appeal there from. The decision of the Sangguniang Bayan in such cases shall be final without prejudice to the right of the applicant to seek legal remedial measures before the Sangguniang Panlalawigan or a proper court.
- f) Creation of Market Committee. There is hereby created a permanent market committee composed of the Municipal Mayor, as chairman, the Municipal Treasurer, a representative of the Sangguniang Bayan and a representative of the Market Vendors in the Municipality as Members whose duties are to conduct the drawing of lots and opening of bids in connection with adjudication of vacant of newly constructed stalls or booths in the market and to certify to the Municipal Treasurer thereof.

Section 5D.08 GENERAL PROVISIONS

- a) Market Hours – The Public market shall be opened for the sales of articles permitted for sale therein from 4:00 o'clock in the morning until 7:00 in the evening everyday. The use of any stall or place in the market as living quarter rooms and/or sleeping quarter is strictly prohibited and no stall holder shall remain inside the market building after it has been closed.
- b) This municipality shall not be responsible to the occupants-space and/or stalls for any loss or damage by fire, theft, robbery, force majeure or any cause. All articles or merchandise left in the public market during the closure time shall be at the risk of the stall holder or owner thereof.
- c) All articles abandoned on any public market building in violation of any provisions of this article or any regulation on rules relating to the management of the market, shall be deemed a nuisance, and shall be the duty of the market administrator or market as and his subordinate to take custody thereof. In case the articles are claimed within 24 hours thereafter, they shall be returned for their safekeeping, unless they are so deteriorated as to constitute a menace to public health. In which case, they shall be disposed of in the manner directed by the treasurer, who may also in his discretion, cause the criminal prosecution of the guilty party, or merely warn him against future violation, in case where the articles have the guilty party, or merely warn him against future violation, in case

where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction, and the proceeds thereof shall be disposed in accordance with law.

- d) It shall be unlawful for any person to peddle, hawk, sell, or offer for sale, or expose for sale any article in the passage way (pasilio) used by purchasers in the market premises. It shall be unlawful; for any reason person to idly chat, lounge, walk or lie in or around the premises of the same, nor shall any person beg or solicit contributions of any kind in the public market.
- e) It shall be unlawful for any person to resist, obstruct, annoy, or impede any market employee or personnel in the performance of his duties, nor shall parents allow their children to play in or around in their stalls or in the market premises.
- f) It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drinks within premises of the public market at any time of the day.
- g) It shall be unlawful for any person within the premises of the public market to commit any nuisance, or boisterous noise, or use any profane or vulgar languages shall be guilty of disorderly conduct, or stand without business or obstruct the passageway of any market, or any act which is calculated to lead to breach of peace and tends to disturb the good and decorum therein.
- h) It shall be unlawful for any helper and/or vendor in the market premises to expose, hang or place any article whether the same is for sale or a container of an obstruction in the market not specifically as a stall. It shall be unlawful to any person to carry in his possession deadly weapon such as knives, bolos, axes, ice picks, darts, etc, within the market premises or in case stall holders or their helpers, outside their respective stalls.
- i) No merchandise or articles shall be sold, offered for sale or exposed for sale in the market unless the same have been legally acquired by the vendors and/or stallholders and that taxes of any due thereon have been paid.
- j) It shall be unlawful for any lessee to remove, construct and alter the original structure of any stall or booth, electrical wiring or water connection without prior permit from the market administrator and approved by the Municipal Mayor.
- k) It is the duty and the obligation of any person or owner of a house, store or edifice situated near or around the public market to provide his house, store or edifice with receptacle for garbage collection and disposal.
- l) All sanitary rules and regulations shall be strictly observed and followed by all space and stall occupants and market personnel.
- m) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat is strictly prohibited.

Section 5D.09 **ADMINISTRATIVE PROVISIONS**

- a) No individual stall holders shall be allowed to lease more than two (2) adjoining or contiguous stalls regardless of the number of stalls they were occupying previously.
- b) Those who were found to have sub-leased or sold their stall to other parties shall forfeit rights over the sub-leased stalls and the present occupants enumerated in the stall physical audit list shall be granted the lease contracts over the stalls. The rationale for this is to discourage and eliminate the practice of subleasing of stalls by the registered stallholders,

and to save the subleased from paying double fees to the municipal government and to register stallholders.

- c) Ambulant and transient vendors will be given second preference in the adjudication of stall in the market after all regular bonafide stallholders and present occupants have been awarded stalls.
- d) All stalls and booths are to be numbered properly and such stall numbers must be included in the raffles, to prevent reservation of choice stalls for preferred occupants.

Section 5D.10 **PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Five Thousand(P5,000.00) Pesos or imprisonment, at the discretion of the Court.

Section 5D.11 **APPLICABILITY CLAUSE.** Existing laws, ordinances, rules and regulations pertaining to the public market and its premises are hereby adopted as part of this Article.

Article E. Cemetery Charges

Section 5E.01. **IMPOSITION OF FEES.** There shall be collected the following rental fees for the rental of Municipal Cemetery lots

	Fee for Lease Period
Rental fee for each burial lot	200.00
For every additional layer thereof	100.00
For niches	200.00

Section 5E.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.

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

Section 5E.03. **ADMINISTRATIVE PROVISIONS.**

- (a) As used in this Article, Dapdap Public Cemetery shall refer to the lot owned by this municipality located at Phase 1 Banaba Dapdap Resettlement.
- (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 eight (8) 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 therefor.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

The Municipal Treasurer shall keep a register of leases of cemetery lots.

Section 5E. 04. **DEFINITION OF TERM.** When used in this ordinance, the following shall mean:

1. Dapdap Public Cemetery refers to the newly constructed public cemetery which has a total 305 ready – made crypts designated by the Sangguniang Bayan as a burial for the dead.
2. Ready – made crypts refer to the three – layer chamber or vault with an individual size of 0.70 x0.90 meters ready to be used as a burial place.
3. Tombstone – refers to a stone marker inscribe on a tomb or a grave.
4. Lease – refers to a contract conveying the renting of a crypt in the public cemetery for a specified period.
5. Lessee – for purposes of this Ordinance, this refers to a person who leases a crypt in the public cemetery.
6. Lessor – for purposes of this Ordinance, it refers to Municipal Government of Capas.
7. Cadaver – a dead human body.
8. Adult – refers to a person who attained full – sized and strength thirteen (13) years old and above.
9. Child – for purposes of this Ordinance ,it refers to a person twelve (12) years old and below.
11. Burial Permit – refers to a permit issued by the Municipal Government allowing the burial of a cadaver.

Section 5E. 05. **Rental Fees:** there shall be collected a rental fee from the person/immediate relative of the dead after signing a eight (8) year lease contract with the Municipal Government for the use of the Ready – made crypts as follow:

1. Adult	P 1,000.00
2. Child	1,000.00
3. Interment	200.00
4. Re-opening of Crypt	200.00

Section 5E.06 **Time of Payment:** The rental fee shall be paid to the Municipal Treasurer upon execution of the Lease Contract which shall cover a eight (8) year period. Said fee shall also apply

on the transfer or cadaver from other cemeteries to the Dapdap Public Cemetery.

Section 5E.07 **Surcharge and Interest for Late Payment** : Failure to pay the fee prescribe within the time required shall subject to taxpayer to taxpayer to a ten (10) percent an five (5) percent surcharge and interest, respectively, per annum or any fraction thereof of the balance due until the fee is fully paid.

Section 5E. 08. **RENEWAL OF LEASE**: A month before the expiry date of the lease contract for eight (8) years, the lessee or any authorized representative/relative of the dead is required to renew the lease contract subject to the desired period and rental fees as follows:

1. One (1) year	P 200.00
2. Five (5) years	1,000.00
3. Eight (8) years	2,000.00

It shall be the duty of the Municipal Treasurer to prepare and keep a registry book and/or a file folder to each of the lessee such that he could easily remind and/or update, if necessary the list of lessee responsible for the lease payment whenever it becomes due.

Article F. Slaughter and Corral Fees

Section 5F.01. IMPOSITION OF FEES. There shall be imposed the following:

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

Per Head

Large cattle (Carabao& Cow)	P140.00/head
Hogs	70.00/head
Goat/Sheep	50.00/head
Poultry/Chicken Meat	25.00/head

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

Large cattle (Carabao& Cow)	140.00/head
Hogs	70.00/head
Goat/Sheep	50.00/head
Poultry/Chicken	25.00/head

Corral Fee, per head, per day or fraction thereof:

Large cattle (Carabao and Cow)	50.00/head
Hogs	10.00/head
Goat/Sheep	10.00/head
Others	10.00/head

Post Mortem Fees

Large cattle (Carabao and Cow)	10.00/head
Hogs	5.00/head
Goat/Sheep	5.00/head

Section 5F.02. **PROHIBITION.** Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 5F.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) Slaughter Fee. The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.
- (c) Corral Fee. The fee shall be paid to the Municipal Treasurer before the animal is kept in the city 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.

Section 5F.04. **ADMINISTRATIVE PROVISIONS**

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

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

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

- (c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

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

Article G. Permit Fee on Streamer, Billboards & Other Signs

- | | | |
|--|---|---|
| - Streamers made of textile, canvass/tarpaulin | - | P 50.00/sq.meter/monthly |
| - Billboards/signboards | - | 100.00/sq.meter/a year |
| - Lighted sign and others | - | 35.00/sign /year |
| - Other signs made of heavy material | - | fee subject to Building Code such as steel concrete |
| - | | |

Article H. Social/Utility Service Charge (T.O. 01-2001)

Section 5H.01. **SCOPE-** This ordinance shall cover “Social service

Service Charge- There shall be imposed on all drivers and operators of the trucks engaged in the transport of unprocessed mineral resources into or out, or passing thru the territorial jurisdiction of the municipality of Bamban, Tarlac utilizing or benefiting from the road services rendered by the municipality in the road maintenance, traffic management, road lighting and social services particularly intended on the activity involving a service charge in the amount of Fifty Pesos (P50.00) per truck loaded with unprocessed mineral resources.

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 a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Section 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:

For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines

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

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

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

Section 6.04. **EXEMPTIONS.**

The following are exempted from the Community Tax:

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

Section 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 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.

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:

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 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:

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.

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.

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

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.

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

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

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

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 distrainted until the full amount due, including all expenses, is collected.

Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon

which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

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.

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

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

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

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

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

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

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

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

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.

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).

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

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

Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;

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;

His necessary clothing, and that of all his family;

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);

Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;

The professional libraries of doctors, engineers, lawyers and judges;

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

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.

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

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.

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.

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

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

The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and

The taxpayer is out of the country or otherwise cannot be located.

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

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

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

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

Article D. Miscellaneous Provisions

Section 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 or general 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, however the Sanggunian shall when warranted by the circumstances can adjust the rates

of any particular item hereof as may be required and necessary under the premises subject to the limitations set forth in this Ordinance.

Section 7D.05. **WITHDRAWAL OF TAX EXEMPTION PRIVILEGES.** Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. **PENALTIES FOR VIOLATION OF TAX ORDINANCE.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

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

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

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

Section 9A.05. **EFFECTIVITY**

This Ordinance shall take effect on January 1, 2015

X-----X
I HEREBY CERTIFY that the foregoing Tax Ordinance No. 08 - 2014 otherwise known as the 2014 Revised Revenue Code of the Municipality of Bamban, Province of Tarlac consisting of 97 pages including this one whereon this certification is written was enacted by the Sangguniang Bayan of Bamban during its regular session held at the Sangguniang Bayan Session hall on December 2014.

Certified correct:

MARLENE C. PANGILINAN
SB Secretary

Attested:

ERNESTO P. GO
SB Member & Temporary Presiding Officer

ALVIN DALE M. SIBAL
SB Member

ROBIN S. MANGILIMAN
SB Member

JULY A. VITUG
SB Member

RAINER Q. RIVERA
SB Member

NOEL S. RIVERA
SB Member

DANILO L. LUGTU
SB Member

REYNALDO L. PANGILINAN, SR.
SB Member

JOSE M. SALTING, JR.
SB Member

Approved:

JOSE ANTONIO T. FELICIANO
Municipal Mayor
Date: _____

