

OFFICE OF THE MUNICIPAL TREASURER

HEAD: IMELDA C. MANUEL – Municipal Treasurer

STAFF:

IEZEL AMOR J. REYES - Local Treasury Operations Officer 1

RENIE P. PASCUAL - Meat Inspector II

ELMER T. ABABAO – Market Inspector II

FLORDELIZA C. AGDINAOAY - Data Entry Machine Operator I

JAIME V. TAMAYO - Administrative Aide III

CONTRACT OF SERVICE WORKERS (COSW)

ETRACS Operators

Treasury Clerk

Utility -Market

Utility-Slaughterhouse

For more information, please contact us at

CP NO. 0917-1269991

The Office of the Municipal Treasurer focuses on financial advice; fund management; sourcing, collection, custody and disbursement of funds. It also maintain and updates the tax information system of the Local Government Unit.

FRONTLINE SERVICES:

- A. COLLECTION OF REGULATORY FEES AND SERVICE FEES
- B. COLLECTION OF COMMUNITY TAX AND ISSUANCE OF TAX CERTIFICATE
- C. COLLECTION OF REAL PROPERTY TAXES
- D. COLLECTION OF BRANDING, REGISTRATION OF OWNERSHIP/TRANSFER OF LARGE CATTLE
- E. COLLECTION OF SLAUGHTERING AND CORRAL FEES
- F. COLLECTION OF CEMETERY FEES
- G. COLLECTION OF MARKET FEES AND MUNICIPAL CHARGES

A. COLLECTION OF REGULATORY FEES AND OTHER MUNICIPAL CHARGES BASED ON REVENUE CODE

THE SERVICE

The service shall cover the issuance of clearance/certification fees and the payment of all service fees.

SCHEDULE OF SERVICE: **Monday to Friday** **from 8:00 am to 5:00pm**

REQUIREMENTS:

- Order of Payment issued by concerned office/s



FEES: As per Revised Revenue Code No. 10-2017-028

The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Present Order of Payment from concerned Offices/agencies.	Accepts the order of Payment, post the payment at the ETRACS.	5 minutes	DEMO 1 ETRACS Operator
2. Pay and claim Official Receipt.	Accepts the payment and issue Official Receipt and advise the client to proceed to the concerned office.	5 minutes	DEMO 1 ETRACS Operator
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 10 minutes			

B. COLLECTION OF COMMUNITY TAX AND ISSUANCE OF TAX CERTIFICATE

THE SERVICE

Community Tax Certificate is issued to any person 18 years of age and 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 who owns a real property with an aggregate value of One Thousand (Php1,000.00) Pesos.

SCHEDULE OF SERVICE:

Monday to Friday from 8:00 am to 5:00pm

The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Inform his/her purpose.	Acknowledges the client and advise him/her to fill out the Community Tax Certificate Capture Form.	3 minutes	DEMO 1 ETRACS Operator
2. Give the Community Tax Certificate Capture Form.	Prepare the Community Tax Certificate.	5 minutes	DEMO 1 ETRACS Operator
3. Pay and claim.	Receives payment and issue the Community Tax Certificate.	2 minutes	DEMO 1 ETRACS Operator
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 10 minutes			

C. COLLECTION OF REAL PROPERTY TAXES

THE SERVICE

The service shall cover the collection of annual ad valorem tax on real property such as land, buildings, machinery, and other improvements not specifically exempted under the law rental fees of personal and real properties owned by the municipality.

SCHEDULE OF SERVICE:

Monday to Friday

from 8:00 am to 5:00pm

REQUIREMENTS:

- Notice of Assessment
- Latest Official Receipt

FEES: Based on Assessed Value of the Property/ies

The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Inform his purpose.	Advise the client to file his request to the Office of the Mayor.	2 minutes	DEMO 1 ETRACS Operator
2. Presents Order of Payment, pay fees and claim.	Post the payment in the ETRACS and issue Official Receipt, record the payment in the corresponding Log Book	5 minutes	DEMO 1 ETRACS Operator
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 7 minutes			

OPERATION OF SLAUGHTERHOUSE

RENIE P. PASCUAL – MEAT INSPECTOR II
CONTRACT OF SERVICE WORKERS (COSW)
UTILITY WORKERS

For more information, please contact us at Mobile Number: 0917- 3258-315

The operation of slaughterhouse ensures the production of clean meat through the enforcement of approved and proper meat handling practice in the Slaughterhouse, meat transport and meat markets. Inspect or verifies relevant documents permit, health certificate, Certificate of Ownership and or Transfer , Slaughter Permit of food animals presented for Slaughter.

FRONTLINE SERVICES:

A. BRANDING,REGISTRATION OF OWNERSHIP AND TRANSFER OF
LARGE CATTLE

B. SLAUGHTERING AND CORRAL

SCHEDULE OF SERVICE:

For Corral	Everyday 3:00pm-6:00pm
For Slaughtering	Everyday 10:00pm (Big Market) 1:00am (Regular Market)
Private Consumption	Anyday 3:00 pm

A. BRANDING,REGISTRATION OF OWNERSHIP AND TRANSFER OF LARGE
CATTLE

THE SERVICE:

The owner of large cattle is required to register his animal at the barangay before he can request for branding, registration or transfer of said large cattle for which a Certificate of Ownership/Transfer shall be issued upon payment of corresponding fees.



REQUIREMENTS:

- Registration of Large Cattle

FEES: As per Market Code of 2014

The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Informs his purpose.	Acknowledge the request and record the request for Branding Logbook. Proceed to the barangay requesting the branding.	2 minutes	Meat inspector II
2. Presents the Registration of Large Cattle.	Validate the documents then brand the large cattle. Prepare the Certificate of Ownership/Transfer of Large Cattle.	7 minutes 8 minutes	Meat inspector II Meat Inspector II
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 17 minutes			

B. SLAUGHTERING AND CORRAL

THE SERVICE:

Before any animal is slaughtered for public consumption, permit shall be secured from the Meat Inspector to determine whether the animal is fit for food consumption or not.

REQUIREMENTS:

- Certificate of Ownership, if the owner
- Original Certificate of Ownership or Certificate of Transfer
- Registration of Large Cattle

FEES: As per Market Code of 2014



The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Informs his purpose.	Verify the authenticity of the submitted documents.	10 minutes	Meat inspector II
2. Pay and claim.	Acknowledges the payment and issue the Slaughter Permit. Post the payment in the Slaughter Log Book.	5 minutes 2 minutes	Meat inspector II Meat Inspector II
3. Keep the animal in the slaughterhouse.	Subject the animal for slaughter to be kept/quarantined at the slaughterhouse.	4 hours	Meat inspector II
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 4 hours & 17 minutes			

OPERATION OF MARKET

ELMER T. ABABAO – MARKET INSPECTOR II
CONTRACT OF SERVICE WORKERS (COSW)
UTILITY WORKERS

For more information, please contact us at Mobile Number: 0907-4703-923

The operation of market conducts regular inspection in the collection of market fees, issue cash tickets to market vendors and apprehend violators to market rules, regulations and ordinances. Prepare list of collection statement and remit cash collection regularly. Ensure the maintenance of cleanliness and orderliness of the market area.

FRONTLINE SERVICE

A. INSPECTION OF WEIGHING SCALES

SCHEDULE OF SERVICE: Once every quarter Daily 8:00am-5:00pm

B. COLLECTION OF MARKET FEES AND ISSUANCE OF CASH TICKETS

SCHEDULE OF SERVICES: 5:30am – 6:00pm Tuesday and Saturday
8:00am – 5:00 pm Regular Days

A. INSPECTION OF WEIGHING SCALES

THE SERVICE:

Inspection of weighing scales used by market vendors shall be inspected once every quarter to ensure compliance to market rules and laws and to provide accurate weights of the commodities/goods sold at the market.

The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Present weighing scale.	Inspect/verify weighing scale if properly sealed. If found not properly sealed, advice client to proceed to Treasury Office.	3 minutes	Market Inspector II
2. Present OR and scale.	Validate OR and check sticker.	3 minutes	Market inspector II
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 6 minutes			

B. COLLECTION OF MARKET FEES AND ISSUANCE OF CASH TICKETS

THE SERVICE:

The market vendors are issued cash tickets according to the volume of commodities/goods existing during Market days.

The Client shall	The Service Provider shall	It will take	Responsible person/s
1. Present commodities/goods.	Assess volume of commodities/goods according to number of kilos in order to issue corresponding amount of cash tickets.	3 minutes	Market Inspector II
2. Pay and claim cash ticket.	Acknowledges the payment and issue the Cash Ticket. Record the payment in the Market Log Book.	5 minutes 2 minutes	Market Inspector II Market Inspector II
	Compute statement of collection and cash ticket issued regularly. Remit consumption of cash ticket issued at the Treasury.	1 hour 1 hour	Market Inspector II Market Inspector II
Accomplish Client Feedback Form and drop at designated drop box in front of the PACD at the Municipal Hall.			
TOTAL RESPONSE TIME: 2 hours and 10 minutes			

Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance:

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like;

(t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying;

(u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers;

(v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

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

Section 7. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>		<u>Tax Per</u> <u>Annum</u>
Less than 10,000.00	- P	214.50
10,000.00 or more but less than 15,000.00	-	286.00
15,000.00 or more but less than 20,000.00	-	392.60
20,000.00 or more but less than 30,000.00	-	572.00
30,000.00 or more but less than 40,000.00	-	858.00
40,000.00 or more but less than 50,000.00	-	1,072.00
50,000.00 or more but less than 75,000.00	-	1,716.00
75,000.00 or more but less than 100,000.00	-	2,145.00
100,000.00 or more but less than 150,000.00	-	2,860.00
150,000.00 or more but less than 200,000.00	-	3,575.00
200,000.00 or more but less than 300,000.00	-	5,005.00
300,000.00 or more but less than 500,000.00	-	7,150.00
500,000.00 or more but less than 750,000.00	-	10,400.00
750,000.00 or more but less than 1,000,000.00	-	13,000.00
1,000,000.00 or more but less than 2,000,000.00	- P	17,875.00
2,000,000.00 or more but less than 3,000,000.00	-	21,450.00
3,000,000.00 or more but less than 4,000,000.00	-	25,740.00



4,000,000.00 or more but less than 5,000,000.00	-	30,030.00
5,000,000.00 or more but less than 6,500,000.00	-	31,687.00
6,500,000.00 or more	At a rate forty eight - one and one-third percent (48.75%) 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:

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>		<u>Tax Per</u> <u>Annun</u>
Less than 10,000.00	- P	23.40
1,000.00 or more but less than 2,000.00	-	42.90
2,000.00 or more but less than 3,000.00	-	65.00
3,000.00 or more but less than 4,000.00	-	93.60
4,000.00 or more but less than 5,000.00	-	130.00
5,000.00 or more but less than 6,000.00	-	157.30
6,000.00 or more but less than 7,000.00	-	185.90
7,000.00 or more but less than 8,000.00	-	214.50
8,000.00 or more but less than 10,000.00	-	243.10
10,000.00 or more but less than 15,000.00	-	286.00
15,000.00 or more but less than 20,000.00	-	357.50
20,000.00 or more but less than 30,000.00	-	429.00
30,000.00 or more but less than 40,000.00	-	572.00
40,000.00 or more but less than 50,000.00	-	858.00
50,000.00 or more but less than 75,000.00	-	1,287.00
75,000.00 or more but less than 100,000.00	-	1,716.00
100,000.00 or more but less than 150,000.00	-	2,431.00
150,000.00 or more but less than 200,000.00	-	3,146.00
200,000.00 or more but less than 300,000.00	-	4,290.00
300,000.00 or more but less than 500,000.00	-	5,720.00
500,000.00 or more but less than 750,000.00	-	8,580.00
750,000.00 or more but less than 1,000,000.00	-	11,440.00
1,000,000.00 or more but less than 2,000,000.00	-	13,000.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) 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, Corn and Tobacco;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and





- agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
 - (4) Laundry soap, detergents, and medicine;
 - (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
 - (6) Poultry feeds and other animal feeds;
 - (7) School supplies; and
 - (8) Cement.

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

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.5%
more than 400,000.00	1.3%

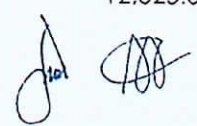
The rate of two and five tenth percent (2.5%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one and three tenth percent (1.3%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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

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

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 5,000.00	- P 35.75
5,000.00 or more but less than 10,000.00	- 80.08
10,000.00 or more but less than 15,000.00	- 135.85
15,000.00 or more but less than 20,000.00	- 214.50
20,000.00 or more but less than 30,000.00	- 357.50
30,000.00 or more but less than 40,000.00	- 500.50
40,000.00 or more but less than 50,000.00	- 715.00
50,000.00 or more but less than 75,000.00	- 1,144.00
75,000.00 or more but less than 100,000.00	- 1,716.00
100,000.00 or more but less than 150,000.00	- 2,574.00
150,000.00 or more but less than 200,000.00	- 3,432.00
200,000.00 or more but less than 250,000.00	- 4,719.00
250,000.00 or more but less than 300,000.00	- 6,006.00
300,000.00 or more but less than 400,000.00	- 8,008.00
400,000.00 or more but less than 500,000.00	- P 10,725.00
500,000.00 or more but less than 750,000.00	- 12,025.00





750,000.00 or more but less than 1,000,000.00	-	13,325.00
1,000,000.00 or more but less than 2,000,000.00	-	14,950.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) of one percent (1%)	

Provided, that in no case shall the tax on gross sales of ₱2,000,000.00 or more be less than ₱14,950.00.

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) On banks and other financial institutions, at the rate of sixty percent of one percent (60% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On the businesses hereunder enumerated:

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

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

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year:</u>	-	P	<u>Tax Per Annum</u>
Less than 5,000.00	-		35.75
5,000.00 or more but less than 10,000.00	-		80.08
10,000.00 or more but less than 15,000.00	-		135.85
15,000.00 or more but less than 20,000.00	-		214.50
20,000.00 or more but less than 30,000.00	-		357.50
30,000.00 or more but less than 40,000.00	-		500.50
40,000.00 or more but less than 50,000.00	-		715.00
50,000.00 or more but less than 75,000.00	-		1,144.00
75,000.00 or more but less than 100,000.00	-		1,716.00
100,000.00 or more but less than 150,000.00	-		2,574.00
150,000.00 or more but less than 200,000.00	-		3,432.00
200,000.00 or more but less than 250,000.00	-		4,719.00
250,000.00 or more but less than 300,000.00	-		6,006.00
300,000.00 or more but less than 400,000.00	-		8,008.00
400,000.00 or more but less than 500,000.00	-		10,725.00
500,000.00 or more but less than 750,000.00	-		12,025.00
750,000.00 or more but less than 1,000,000.00	-		13,325.00
1,000,000.00 or more but less than 2,000,000.00	-		14,950.00
2,000,000.00 or more	-		At a rate not exceeding sixty percent (65%) 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 P14,950.00.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Two Hundred Pesos (P200.00) 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.

(i) 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	-	P	3,000.00 per unit
Buses without air conditioning	-		1,000.00 per unit
"Mini" buses	-		500.00 per unit
Jeepney/Fieras/Tamaraws	-		300.00 per unit
Vans and Others	-		300.00 per unit

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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.
2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
3. The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article D. Tax on Ambulant and Itinerant Amusement Operators

Section 16. 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	- ₱ 300.00
Merry-Go-Round, roller coaster, Ferris wheel, swing, shooting gallery & other similar contrivances per day	- 300.00
Sports contest/exhibitions per day	- 300.00

Section 17. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article E. Tax on Mining Operations

Section 18. Definitions. When used in the Article.

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 25. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two and one-half percent (2.5%) of the annual gross receipts of the concessionaire during the preceding year.

Section 26. 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 27. 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 definition of business size is hereby adopted:

<u>Enterprise Scale</u>	<u>Asset Limit</u>	<u>Work Force</u>
Micro	₱200,000	1 - 2
Small	₱500,000	3 - 7
Medium	₱1 million	8 - 15
Large	Above ₱1 million	16 and above

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

(a) On business subject to graduated Fixed taxes

	<u>Amount of Fee</u> <u>Per Annum</u>
1. On Manufacturers/Importers/Producers	
Micro	- ₱ 500.00
Small	- 1,000.00
Medium	- 1,500.00
Large	- 2,500.00
2. On Banks	
Rural, Thrift and Savings Banks	- ₱ 3,000.00
Commercial, Industrial & Development Banks	- 5,000.00
Universal Banks	- 8,000.00
3. On Other Financial Institutions	
Small	- ₱ 3,000.00

	Medium	-	5,000.00
	Large	-	8,000.00
4.	On Contractors/Service Establishments		
	Micro	- ₱	500.00
	Small	-	1,000.00
	Medium	-	1,500.00
	Large	-	2,500.00
5.	On Wholesalers/Retailers/Dealers or Distributors		
	Micro	- ₱	500.00
	Small	-	1,000.00
	Medium	-	1,500.00
	Large	-	2,500.00
6.	On Transloading Operations		
	Medium	- ₱	1,500.00
	Large	-	2,000.00
7.	Other Businesses		
	Micro	- ₱	500.00
	Small	-	1,000.00
	Medium	-	1,500.00
	Large	-	2,500.00

Section 28. 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 29. 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.

1. For a newly-started business
 - a. Location sketch of the new business:

follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or Ordinances.

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

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

Section 31. Definitions. When used in this Article.

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

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

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

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

Section 32. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

(a) From the owner/operator/licensees of the cockpit:		
Application filing fee	- P	300.00
Annual cockpit permit fee	-	5,000.00
(b) From cockpit personnel		
Promoters/Hosts	- P	1,000.00
Pit Manager	-	500.00
Referee	-	500.00
Bet Taker "Kristo/Llamador"	-	300.00
Bet Manager "Maciador/Kasador"	-	500.00
Gaffer "Mananani"	-	300.00
Cashier	-	500.00
Derby (Matchmaker)	-	500.00

Section 33. 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) *Local Derby* is an invitational cockfight participated in by game cockers or cockfighting "aficionados" 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 37. Imposition of Fees. There shall be collected the following fees for cockfighting:

a) Special Cockfights (Pintakasi)	-	P 1,000.00/day
b) Special Derby Assessment from Promoters of		
Two-Cock Derby	-	P 1,000.00/day
Three-Cock Derby	-	1,000.00/day
Four-Cock Derby	-	1,500.00/day
Five-Cock Derby	-	2,000.00/day

Section 38. 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 39. 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 40. Administrative Provisions.

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

(b) **Cockfighting for entertainment of tourists or for charitable purposes.** Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(c) **Cockfighting officials.** Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 41. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D. Fees on Impounding of Astray Animals

Section 42. Definitions. When used in this Article.

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

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

(c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

(d) *Large Cattle* includes horses, mules, asses, carabao, cows, and other domestic members of the bovine family.

Section 43. Imposition of Fee. There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

		<u>Amount of Fee</u>
(a)	Large Cattle	P 200.00
(b)	All other animals	150.00

Section 44. Time of Payment. The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 45. Administrative Provisions.

(a) For purposes of this Article, the Barangay Tanods/BPATS of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for ten (10) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within ten (10) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for five (5) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
4. In case the impounded animal is not disposed of within the ten (10) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 46. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

- | | | | |
|-----|--|---|------------------|
| (a) | First offense | - | ₱ 200.00 per day |
| (b) | Second offense | - | 400.00 per day |
| (c) | Third offense & each subsequent offenses | - | 600.00 per day |

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

Article E. Permit Fee on Circus and Other Parades

Section 47. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Four Hundred Pesos (₱400.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 48. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least two (2) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 49. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 50. Administrative Provisions.

(a) Any person who shall hold a parade within this municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Chief of Police of the Philippine National Police, Municipal Police Station shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.



Article F. Registration and Transfer Fees on Large Cattle.

Section 51. 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 52. 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	- ₱ 50.00
b) For Certificate of Transfer	- 75.00
c) For Registration of Private Brand	- 200.00
d) Branding Fee	- 50.00

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

Section 53. 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 54. Administrative Provisions.

(a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of one (1) year.

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

Section 95. Administrative Provisions. No person, firm or corporation, including any agency or instrumentality of the government shall construct, alter, repair, convert, use, occupy, move, demolish and add any building/structure or any portion thereof or cause the same to be done without first obtaining a building permit from the Local Building Official.

Section 96. Penalty. Any violation of the provision of this article shall be punished by a fine of not more than Eight Hundred Pesos (P800.00) or imprisonment of not more than (2) months, or both at the discretion of the Court. Provided, that notwithstanding the imposition of fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees thereof or as required by existing ordinances; Provided further, that in case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to remove or demolish the said building or structure within reasonable period upon receipt of the order of demolition; and Provided, finally, that upon failure to remove or demolish the said building or structure, the Municipal Mayor or his duly authorized representative shall undertake such removal or demolition at the expense of the offender.

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

Section 97. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a.	Storage of gasoline, diesel, fuel, kerosene and similar products		
	101 to 500 liters	P	500.00
	501 to 1000 liters		600.00
	1001 to 2000 liters		700.00
	2001 to 5000 liters		800.00
	Over 5000 liters		100.00
b.	Storage of Cinematographic film	P	500.00
c.	Storage of Celluloid	P	300.00
d.	Storage of calcium carbide		
	Less than 10 cases	P	200.00
	11 to 20 cases		300.00
	21 to 50 cases		400.00
	51 to 100 cases		600.00
	More than 100 cases		850.00
e.	Storage of tar, resin and similar materials		
	Less than 1000 kls	P	800.00
	1000 to 2000 kls		1,100.00
	2001 to 3000 kls		1,600.00
	3001 to 5000 kls		2,500.00
	Over 5000 kls		4,000.00
f.	Storage of coal deposits		
	Below 100 tons	P	1,000.00
	100 tons or above		1,500.00
g.	Storage of combustible, flammable or explosive substance not mentioned above	P	300.00

Section 98. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit with the Mayor to store the aforementioned substances.

Section 99. Administrative Provisions.

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

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

Article N. Permit and Inspection Fee on Machineries and Engines

Section 100. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines, generators and other machines in accordance with the following schedules:

a) Internal combustibles engines:

2 HP and below	₱ 150.00
5HP and below but not lower than 3 HP	250.00
10HP and below but not lower than 5 HP	300.00
14HP and below but not lower than 10HP	350.00
Above 15HP	500.00

b) Other stationery engines or machines:

3 HP and below	₱ 150.00
5 HP and below but not lower than 3 HP	250.00
10 HP and below but not lower than 5 HP	300.00
14 HP and below but not lower than 10 HP	350.00
Above 14 HP	500.00

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

Section 101. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the 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 twenty (20) days of January, or of every quarter as the case may be.

Section 102. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article

Article O. Permit Fee for Inspection and Verification of Subdivision

Section 103. Imposition of Fee. There shall be collected a Mayor's Permit Fee for the verification and inspection of subdivision in this municipality, as follows:

a) Permit Fee for Verification:	Annual Fee
For subdivision less than five (5) has.	₱ 3,000.00
For subdivision from five (5) to less than ten (10) has.	5,000.00
For subdivision over ten (10) has.	8,000.00

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In addition, subdivision owner shall pay an annual fee of Two Thousand Five Hundred Pesos (P2,500.00) for verification and inspection per hectare or fraction thereof until the construction of the roads, bridges, drainage system, installation of electric post, and water system, if any, are complete.

b) Final Permit for Inspection:		
For the first twenty (20) linear meters	P	300.00
For every meter in excess of 20 linear meter Streets		50.00
For the first 20 square meters		300.00
For every sq. m. in excess of 20 sq. m.		50.00
Reinforced concrete culvert for every meter		100.00
Bridge		500.00

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

Section 104. Time of Payment. The fees imposed in this article shall be paid by the subdivision owner or his representative to the Municipal Treasurer before verification or inspection is conducted.

Section 105. Administrative Provision. The Municipal Mayor shall administer the provision of this article and other existing ordinances, executive orders, laws, regulating to, and governing subdivision and housing projects.

Article P. Permit Fee for Zoning/Locational Clearance

Section 106. Imposition of Fee. There shall be collected a Mayor's Permit Fee for Zoning/Locational Clearance for all structures constructed in this municipality in accordance with prescribed HLURB rates.

Section 107. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the Municipal Treasurer when zoning/locational clearance is granted.

Section 108. Administrative Provision. The Municipal Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning/locational clearance.

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

Section 109. Imposition of Fee. Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

For construction	P	75.00/sq.m. per week or fraction thereof:
Others		10.00/sq.m. per day

Article G. Assessor's and Treasurer's Fees

Section 136. Imposition of Fees. There shall be collected on service/s rendered by the Local Assessor and Treasurer of the Municipality the following fees:

	<u>Amount of Fee</u>
a) Assessor's Fees:	
Certificate of Landholdings/Certificate issued on Real Estate Ownership	- P 100.00
Certificate of Improvements	- 100.00
Certificate of Property	- 100.00
Certificate of No Improvement	- 100.00
Certificate of No Property	- 100.00
Certified true copy of tax Declaration	- 100.00
Certified true copy of FAAS	- 100.00
Xerox Copy of Tax Map	- 100.00
Xerox Copy of Tax Map Control Roll	- 100.00
Certified Xerox copy of any other document produced by copying machine	- 100.00
Vicinity/Location Map	- 100.00
Processing fee for every transferred property per RPU	- 100.00
Requested ocular inspection for re-assessment	- 100.00
Processing Fee for Titulo a Natalged (tie-up, etc)	- 100.00
b) Treasurer's Fee	
Certification of tax payment	-
Non-delinquency	- P 150.00
Research fee (Real Property Taxes)	- 100.00
Certificate of business permits and other documents pertaining to the operation of business	- 100.00
Certification of payments other than tax payments	- 100.00
Certification of copy of any document on file	- 100.00
Certified photocopy per page	- 70.00
Certification of clearance as to money, property accountability to include employees	- 100.00
Certificate of No business establishment/closure	- 100.00

Section 137. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application.

CHAPTER V. MUNICIPAL CHARGES

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

Section 138. Imposition. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

1. Land Only (per sq.m)		<u>Rate of Rental</u>
a) Located in commercial/industrial area	-	P 70.00 per day
b) Located in residential area	-	50.00 per day
c) Others	-	30.00 per day

2. Building
 - a) Municipal Auditorium - ₱ 1,000.00 per day or fraction of a day
 - b) Located in commercial/industrial area - 100.00 per hour
 - c) Located in residential area - 70.00 per hour
 - d) Others - 50.00 per hour
3. Vehicles and Equipment
 - a) Payloader
 - Loading of Aggregates
 - i. Mini Dumptruck
 - Fine - ₱ 200.00 per load
 - Mix - 100.00 per load
 - ii. Forward
 - Fine - ₱ 350.00 per load
 - Mix - 250.00 per load
 - Straight Rental (excluding gasoline) - 1,500.00 per hour
 - b. Mini Dumptruck
 - Delivery of Aggregates
 - Fine Aggregates - ₱ 700.00 per load
 - Mix Aggregates - 600.0 per load
 - c. Forward
 - Fine Aggregates - ₱ 950.00 per load
 - Mix Aggregates - 800.00 per load
 - d. JCB 4CX (Multi-Function Heavy Equipment) - ₱ 1,000.00 per hour + gasoline expenses
 4. Other Properties
 - a. Chairs - ₱ 5.00 per piece
 - b. Tables (wood/plastic) - 50.00 per piece
 - c. Air Cooler - 100.00 per piece
 - d. Electric Fan - 50.00 per piece
 5. Other Properties that may be acquired after the promulgation of this code - As maybe decided by the Sangguniang Bayan

Section 139. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article B. Service Charge for Garbage Collection

Section 140. Imposition of Fee. There shall be collected from every owner or operator of a business establishment and household head a garbage fee in accordance with the following schedule:

	<u>Amount of Fee</u> <u>Per month</u>
Manufacturers, Millers, Assemblers, Processors and Similar Business	
Not more than 100 sq. m.	- ₱ 150.00
More than 100 sq. m.	- 200.00
Hotels, Apartments, Motels and Lodging Houses	
Not more than 100 sq. m.	- 200.00
More than 100 sq. m.	- 300.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	

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Not more than 50 sq. m.	- P	150.00
More than 50 sq. m.	-	200.00
Hospitals, Clinics, Laboratories and similar businesses		
Not more than 10 sq. m.	-	150.00
More than 10 sq. m.	-	200.00
Movie houses and Retailers		
Not more than 10 sq. m.	-	150.00
More than 10 sq. m.	-	200.00
Other Business not mentioned above		
Not more than 10 sq. m.	-	150.00
More than 10 sq. m.	-	200.00
Residential Houses		
Within the Poblacion	-	100.00
Outside the Poblacion	-	150.00

Section 141. 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 establishments.

Section 142. Administrative Provisions.

- (a) For purposes of the imposition, the area of garbage collection shall be the business area of the town proper, Public Market and interested residents.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

Article C. Charges for Parking

Section 143. Imposition of Fee. There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

a. Parking Rates

<u>Vehicle Type</u>	<u>Annual</u>	<u>Daily</u>
Tricycle	P 600.00	P 2.00
Private Car and Service Vehicle	3,000.00	10.00
Passenger Jeepney	3,000.00	10.00
Cargo Truck/Delivery Van	3,500.00	20.00
Passenger Bus	3,000.00	10.00