



Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL NORTE
Municipality of Siayan



OFFICE OF THE SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF
SIAYAN, ZAMBOANGA DEL NORTE HELD AT THE MUNICIPAL SESSION HALL ON THE
27TH DAY OF JANUARY 2020.**

PRESENT:

Hon. Primitivo D. Castillo, Presiding Officer,
Hon. Emelyn P. Tulawe, Presiding Officer Pro-Tempore,
Hon. Estrella S. Zapatos,
Hon. Vanessa Lyn B. Atuy,
Hon. Oliver A. Romero, Floor Leader
Hon. Ma. Rosely G. Secretario,
Hon. Rey L. Anugon, Assistant Floor Leader
Hon. Alfred R. Labastida R. Labastida
Hon. Phil A. Saraga, SK Fed. President,
Hon. Maribel C. Okay, ABC President,
Hon. Johnny C. Anugon, Sr., IPMR

Municipal Vice Mayor
Sangguniang Bayan Member

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ABSENT:

Hon. Rico V. Jamisola,

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PREFATORY STATEMENT

Article 231 of the Implementing Rules and Regulations of RA 7160 known as the Local Government Code of 1991 empower the Local Government Unit to levy taxes, fees and charges not otherwise levied by the province.

The Municipal Revenue Code of this municipality was formulated under Ordinance No. 00-002, series of 2000, provided however, in conformance with the provision of Republic Act 7160, Chapter 5, Section 191, adjustment of taxes and other imposition of fees and charges shall be done once in every five (5) years hence this enactment.

BE IT ORDAINED, by the Sangguniang Bayan of Siayan, Zamboanga del Norte in session assembled:

**"MUNICIPAL ORDINANCE NO. 20-05
Series of 2020**

CHAPTER 1 – GENERAL PROVISION

ARTICLE A. TITLE AND SCOPE

SECTION 1. TITLE: This Ordinance shall be known as the "Municipal Revenue Code" of the municipality of Siayan, Zamboanga del Norte, Philippines.

SECTION 2. SCOPE: This code shall govern the levy, assessment, collection of taxes, and other imposition fees and charges within the jurisdiction of the municipality of Siayan, Zamboanga del Norte.

ARTICLE B. DEFINITION AND RULES OF CONSTRUCTION

SECTION 3. DEFINITION OF TERMS:

- a) **AGRICULTURAL** – products include the yield of the soil, such as corn, rice, wheat, rye, coconuts, sugar canes, tobacco, root crops, vegetables, fruits, flowers and their by-products; Ordinary salt and all kinds of fish, poultry and livestock and animal products whether in their original form or not.

The phrase "whether in their original form or not" refer to the transformation of said products by the farmer, fishermen, producer or owner through the application process to

preserve or otherwise to prepare said products for the market such as: freezing, drying, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.

- b) **AMUSEMENT** – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.
- c) **AMUSEMENT PLACES** - includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show performances.
- d) **BUSINESS** – means trade or commercial activity regularly engage as a means of livelihood or with a view to profit.
- e) **BANKS AND OTHER FINANCIAL INSTITUTIONS** – include non-bank financial intermediaries lending investor, finance and investment companies, pawnshop, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign hereunder.
- f) **BARS** – includes beer gardens or places wherein intoxicating and fermented liquors or malt are sold, disposed-off, or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed and where customers are entertained by occasional dancing to music not rendered by regular dance orchestra or musician hired for the purpose, otherwise the place shall be classified as a dance hall or night club, a cocktail lounge is considered a bar even if there are no hostesses or waitresses to entertain customers.
- g) **BREWER** – includes all persons who manufacture fermented liquors of any description or sale or delivery to others, but does not include manufacturers of tuba basic type or similar domestic fermented liquors, whose daily production does not exceed 200 gauge liters.
- h) **BUSINESS AGENT** – (Agente de negocios) includes all persons who act as agent of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- i) **CABARET/DANCE HALL** – include any place or establishment where dancing is permitted to the public in the consideration of any admission, entrance or any other fee paid on, before or after the dancing, and where professional hostesses or dancers are employed.
- j) **CARENDERIA** – refers to any eating place where foods already cooked ready to serve at a price.
- k) **COCKPIT** – includes any place, compound, building or portion hereof, where cockfights are held, whether or not money bet are made on the results of such cockfight.
- l) **COLLECTING AGENCY** – includes any person, other than a practicing attorney at-law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit by subscribers or customers applying and paying therefore, while a "Mercantile Agency" is any person engaged in the business of gathering information as to the financial standing ability, or credit persons engaged in the business and reporting the same subscriber or to customers applying and paying therefore.
- m) **COMPOUNDER** – comprises every person who without rectifying, purifying, or refining distilled spirits, wine or other liquor with any materials except water manufacturer in any intoxicating beverage whatever.
- n) **CAPITAL INVESTMENT** – is a capital which a person employs in any undertakings, or which he contributes to the capital of a partnership, corporation, or any juridical entity or association in a particular taxing jurisdiction.
- o) **CHARGES** – refers to pecuniary liability as rents or fees against person or property.
- p) **CONTRACTORS** – includes persons, natural or juridical, not subject to professional tax under Section 311.01 of this code, whose activity consist essentially of the sale of all kinds

of services for fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractors or his employees.

As used in this section, 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 power; proprietors or operator of melting plants; vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to other proprietors or operators or dry cleaning or doing establishments steam laundries, and laundries using washing machines; proprietors or owners shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of establishments of lots for parking purposes; proprietors or operators of tailor shops; dress shop, milliners and battery, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slandering and building saloons and similar establishments; photographic studios; funeral parlor; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring; warehouse of forwarding establishments; masters plumbers; smiths and house or sign painters, bookbinders, lithographers; publishers except those engage in the publication of printing of any newspapers, magazines, review of bulletin which appears at regular intervals which fixed process for subscription and sale and which is not devoted principally to the publication or advertisements; business agents, private detective or watchman agencies, commercial and immigration, brokers and cinematographic film owners, lessors and distributors.

- q) **CORPORATION** – includes partnership, no matter how created or organized, joint stocks 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 pursuant to an operating consortium agreement under a service contract with the government. General professional partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which derived from engaging in any trade or resident. The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- r) **COUNTRYSIDE AND BARANGAY BUSINESS ENTERPRISE** – refers to a by business entity associations, or cooperative registered under the provisions of Republic Act No. 6810, otherwise known as Magna Carta for countryside and barangay business enterprise (kalakalan 20).
- s) **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 bestowed upon his commodities but upon the skill and foresight with he watches the market.
- t) **DISTILLERS OF SPIRITS** - comprises all who distill spirituous liquors by original continuous distillation from mash, worst, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.
- u) **FEE** – means as charge fixed by law or ordinance for the regulation or inspection of a business or activity.
- v) **FRANCHISE** - is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such term and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- w) **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 service 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 of determinable at the time of sales return, excise tax and value added tax (VAT).

- x) **HOTELS** – includes any house or building portion thereof which any person or persons may be regularly harbored or received as transient or guest. A hotel shall be considered as living quarters and shall have privilege to accept any number of guests therein.
- y) **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 such entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax free articles, brought or imported into the Philippines by person entities or agencies exempt from tax which are subsequently sold transferred or exchanged in the Philippines to non-exempt private person or entities, the purchaser or recipient shall be considered importer thereof.
- z) **INDEPENDENT WHOLESALER** – means a person other than a manufacturer, producer or importers, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.
- aa) **LENDING INVESTOR** - includes all persons who make a practice of lending money for themselves or others at interest.
- bb) **LODGING HOUSE OR BUILDING** – or portion thereof in which any person or persons maybe regularly harbored or received as transients for compensation, taverns or inns shall be considered as lodging houses.
- cc) **MANUFACTURER** - includes every person who, by physical or chemical process alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactures product in such manner as to prepare it for special use or uses to which it could not have be put in its original condition, or who by any such process alters the quality of any raw materials or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process combines any such raw materials or manufactured or partially manufactured products with other materials or products of the same or different kinds and in such manner that the finished product of such process or manufactured can be put to a special used or uses to which such raw materials or manufactured or partially manufactured product in their original condition not have been put, and who in addition alters such raw materials or manufactured or partially manufactured or combined the same to product such finished products for the purpose of their sale or distribution to other and not for his own use of consumption.
- dd) **MARGINAL FARMER OR FISHERMAN** – refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produce by himself and his immediate family.
- ee) **MONEY SHOP** - is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposits and extent short – term loans for specific purposes.
- ff) **MOTEL** - includes any houses or buildings or portion thereof in which any person or persons maybe regularly harbored or received as transients or guest which is provided with a common enclosed garage or individually enclosed garage where such transient or guest may park their motor vehicle.
- gg) **MOTORCAB** – a cab attached a motorcycle usually at the right side or a motorcycle with passenger cab.
- hh) **MOTORIZED TRICYLCE** – a motorcycle fitted with a single wheeled cab operated to render transport services to the general public for fee.
- ii) **MOTOR VEHICLE** – means any vehicle propelled by any power other than muscle power using public roads to exclude road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks and cranes if not use in public

roads, vehicles which run only on rails or tracks, and tractors, trailers and traction engine of all kinds used exclusively for agricultural purposes.

- ji) **MUNICIPAL WATERS** – includes not only streams, lakes and rivers within the municipality, not being in the subject of private ownership and not comprise with the national park, public forest, timberland, forest reserve or fishery reserve but also marine waters included between two lines drawn perpendicularly to the general coastline from point where the boundary line of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers of marine waters between them, then third line shall be equally distant from opposite shores of the respective municipalities.
- kk) **OPERATOR** – includes the owner, manager, administrator, or any other person operates or is responsible for the operation of a business establishments or undertaking.
- ll) **PAWNBROKERS** – includes every person engaged in granting loans on deposits or pledges of personal property on the condition of returning the same at stipulated prices, display at his place of business, their gift or yellow bells of exhibiting a sign or money to loan as personal property or deposit pledge.
- mm) **PEDDLER** – means any person who either for himself or on commission, travels from place to place and sell his goods or offers to sell and deliver the same, whenever a peddler is a whole sale dealer or retail dealer as provided in this title.
- nn) **PEDICAB** – three-wheeled passenger vehicles which driver propels by peddling and usually with the cab attached to the main cycle at the right side.
- oo) **PERSONS** – means every natural or juridical being, susceptible or rights and obligations or of being the subject of legal relations.
- pp) **REAL ESTATE DEALER** – includes any person engage in the business of buying selling, exchanging or renting property as principal and holding himself out as full or part-time dealer in real estate or as aggregate amount of One Thousand (P1,000.00) pesos or more a year; any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of the property rented or offered to rent for an aggregate amount of One Thousand Pesos or more a year. An owner of sugar lands subject to tax under Commonwealth Act No. 567 shall not be considered as a real estate dollar under this definition.
- qq) **RECTIFIER** – comprises every person who rectifies, purifies or refines distilled spirits of wine; by any process other than by original and continuous distillation from mash, worst, wash, sap, or syrup through continuous closed vessels and pipers until the manufacturer thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mosh 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.
- rr) **REPACKER OF WINES OR DISTILLED SPIRITS** - includes all person who remove wines or distilled spirits from original container for re-packing and selling the same wholesale.
- ss) **RESIDENTS** - refer to the natural person 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 provisions creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such law, 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.
- tt) **RESTAURANTS** - refers to any place which provides food to the public and accept orders from them at price. This term included caterers.
- uu) **RETAIL** – means sale where the purchaser buys the commodities for his own consumption, irrespective, of the quantity of the commodities sold.

vv) **TRYCYCLE** - a three wheeled vehicle worked by pedals and usually with cab in front or at a rear.

ww) **WHOLESALE** – means a sale where the purchaser buys the commodities for resale, regardless of the quantity of the transaction:

SECTION 4. WORDS AND PHRASES NOT HEREIN EXPRESSLY DEFINED. Words and phrases embodied in this code not herein specifically defined shall have the same definitions as found RA 7160 otherwise known as the Local Government Code of 1991.

SECTION 5. RULES AND CONSTRUCTION: In construing the provisions of this code, the following rules and construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied they would lead to absorbed or highly improbable results.

- a) **General Rule** – All words and phrases be construed and understood according to the Common and approved usage of the language, but 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 imparting the singular number extent and apply to several persons or things; and every word imparting the plural number shall extend and be applied to one person or thing as well.
- c) **Reasonable Time** – In all cases where any act is required to be done within 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 any rule or regulation issued pursuant to the provisions thereto. When expressly in days, shall be computed by excluding the first day and including the last day, except if the last falls on Sunday or Holiday, in which case the same shall be excluded in the computation and the day following shall be considered the last day.
- e) **References** – All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- f) **Conflicting Provisions of Chapters** – If the provisions of different chapter conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- g) **Conflicting Provisions of Section** – If the provisions of the different section in the same article conflict with each other, the provisions of the section, which is the last in point of sequence, shall prevail.

CHAPTER II - MUNICIPAL TAXES AND OTHER IMPOSITIONS

ARTICLE A. BUSINESS TAXES

SECTION 6. IMPOSITION OF TAX: There is hereby levied on the business mentioned in the Article at rates prescribed, therefore the tax is payable for every distinct establishment and one line of business or activity does not become exempt by being conducted with form other business for activity for which a tax has been paid.

1. Tax on Business

- a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounds of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind of nature, in accordance with the following schedule:

Gross Sales/Receipts for the

Amount of Tax

Preceding Calendar Year**Per Annum**

Less than P10, 000.00	P 200.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	365.00
20,000.00 or more but less than 30,000.00	530.00
30,000.00 or more but less than 40,000.00	800.00
40,000.00 or more but less than 50,000.00	1,000.00
50,000.00 or more but less than 75,000.00	1,600.00
75,000.00 or more but less than 100,000.00	2,000.00
100,000.00 or more but less than 150,000.00	2,665.00
150,000.00 or more but less than 200,000.00	3,330.00
200,000.00 or more but less than 300,000.00	4,660.00
300,000.00 or more but less than 500,000.00	6,065.00
500,000.00 or more but less than 750,000.00	9,660.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	18,350.00
2,000,000.00 or more but less than 3,000,000.00	19,950.00
3,000,000.00 or more but less than 4,000,000.00	23,960.00
4,000,000.00 or more but less than 5,000,000.00	27,950.00
5,000,000.00 or more but less than 6,500,000.00	29,105.00
6,500,000.00 or more and a rate not exceeding thirty seven and a half percent (37 1/2%) of one percent (1%).	

The preceding rates shall apply only the amount of domestic sales of manufactures, assemblers, re-packers, and processors, brewers and distillers, rectifiers and compounds of liquors, distilled spirits and wines or manufacturer of any article of commerce of whatever kind of nature. Export sales are subject to tax rates under paragraph (g) of this Article.

- b) On wholesalers, distillers, or retailers of any articles of commerce of whatever kind of nature in accordance with the following schedule:

Gross Sales/Receipts**For the preceding Calendar Year****Amount of Tax****Per Annum**

Less than P1,000.00	P 22.00
1,000.00 or more but less than 2,000.00	42.50
2,000.00 or more but less than 3,000.00	66.50
3,000.00 or more but less than 4,000.00	87.00
4,000.00 or more but less than 5,000.00	120.00
5,000.00 or more but less than 6,000.00	146.00
6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	200.00
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	332.00
20,000.00 or more but less than 30,000.00	400.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	798.00
50,000.00 or more but less than 75,000.00	1,200.00
75,000.00 or more but less than 100,000.00	1,595.00
100,000.00 or more but less than 150,000.00	1,900.00
150,000.00 or more but less than 200,000.00	2,930.00
200,000.00 or more but less than 300,000.00	3,995.00
300,000.00 or more but less than 500,000.00	5,325.00
500,000.00 or more but less than 750,000.00	7,985.00
750,000.00 or more but less than 1,000,000.00	10,650.00
2,000,000.00 or more at a rate not exceeding fifty percent (50%) of one percent (1%)	

The above business enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers here in 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 sub-section (a), (b) of this section:

1. Rice and corn
2. Wheat of cassava flour, meat, dairy products, locally manufactured, processed or preserved, food, sugar, salt and other agricultural products, marine and fresh water products whether in their original state or not.
3. Cooking oil and cooking gas.
4. Laundry soap, detergents.
5. Agricultural supplements, equal to the post-harvest fertilizers, pesticides, insecticides, herbicides and other farm inputs.
6. Poultry feed and other animal feeds.
7. School supplies, and
8. Cement

For purpose of this provision, the term exporter shall refer to those who are principally engaged in the business of exporting goods or products are both sold domestically and abroad. The amount of export sales shall exclude from the total sales and shall be subject to the rate exceeding one-half (1/2) of the rates prescribed under paragraph (a). (b) and (d) of this article.

- d) On retailers:

Gross Sales/Receipts for the preceding year	Rate of Tax Per Annum
30,000.00 above but not more than 40,000.00	2%

Barangays shall have the exclusive power to collect taxes on stores whose gross sales or receipt of the preceding calendar year in Thirty Thousand (P30,000.00) pesos or less, subject to existing laws and regulations.

- e) On contractors and other independent contractors, and business establishments principally rendering or offering and rendering services such as those mentioned below.

Accounting services
Advertising Agencies
Arrester Services
Assaying Laboratories
Barbers Shop
Battery Charging Shops
Beauty Parlors
Belt and Buckle Shops
Blacksmith
Booking offices or local exchange (except imported films)
Breeding of game cocks, and other sporting animals belonging to others.
Brokerage

Business agents and other independent contractors (juridical or natural) not included among those subject to the occupation tax under Section 12 of the Local Tax Code and whose activity consist essentially in the tax code of all kinds of services for a fee:

Business management services
Carpentry Shops
Cinematographic film owners, lessors of distributors, video, coverage
Collecting Agencies
Commercial or immigration brokers
Construction and/or repair shops of motor vehicles, motorcycles for hire,
Bicycles and/or tricycles
Delivery Services
Drafting and Architectural Services

Dyeing establishments
 Employment Services
 Escort Services
 Funeral Parlors
 Furniture Repair Shops
 Garages
 General Engineering, general building and specially contractors, filling,
 Demolition and salvage contractors
 Goldsmiths and Silversmiths
 Hump-grading establishments
 House and/or sign painters
 Ice and Cold Storage
 Indenter or Indent Services
 Janitorial Services
 Judo-Karate Schools
 Key Smiths
 Lather Machine Shops
 Laundry Soaps
 Legal and other professional services
 Lumberyards
 Massage or therapeutic clinic
 Mythography Service
 Medical and Dental Clinic
 Milling Service
 Mining Service
 Painting Shops
 Parking Lots
 Pedi cab Operators or Proprietors
 Parma Press Establishments
 Persons engaged in the installation of water system, gas or electric lights, heat or
 power, sound and light system
 Plastic lamination, photothermic, white/blue printing, recopying or
 Duplicating Services
 Photographic Studio
 Private Hospitals
 Promotional Services
 Proprietors or operators of smelting and engraving plants and plating Establishments
 Public Warehouses or bodegas
 Purchasing Agencies
 Recapping Plant
 Recopying, duplicating services like Xerox copying, mimeographing and typing services
 Rental of equipment, furniture, bicycles, vehicles skates, tractors and other agricultural
 implements
 Repair of welding shops
 Repair services for household's appliances, typewriters, etc.
 Roasting of pigs, fowls and sold for retail
 Sawmills under contract to saw or cut logs belonging to others, chainsaw Operators or
 proprietors
 Sculptor Shops
 Service Stations
 Shoe Repair Shop
 Shop planning, surfacing or re-cutting of lumber
 Shops for shearing animals
 Slandering or body building saloons
 Staples
 Stevedoring services
 Tailor or dress shops
 Tinsmiths
 Transportation terminal not owned by bus operators
 Upholstery shops
 Vaciador Shops
 Vocational Schools including driving and IBM Schools
 Vulcanizing Shops

Water housing forwarding services or trans-loading stations
 Watch repair center or shops
 All other contractors and services establishments

**With Gross Sales/Receipts
 For the preceding Calendar Year**

**Amount of Tax
 Per Annum**

Less than P5,000.00	P 33.00
5,000.00 or more but less than 10,000.00	74.00
10,000.00 or more but less than 15,000.00	126.00
15,000.00 or more but less than 20,000.00	199.00
20,000.00 or more but less than 30,000.00	333.00
30,000.00 or more but less than 40,000.00	466.00
40,000.00 or more but less than 50,000.00	665.00
50,000.00 or more but less than 75,000.00	1,065.00
75,000.00 or more but less than 100,000.00	1,598.00
100,000.00 or more but less than 150,000.00	2,396.00
150,000.00 or more but less than 200,000.00	3,195.00
200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,453.00
400,000.00 or more but less than 500,000.00	9,982.00
500,000.00 or more but less than 750,000.00	11,183.00
750,000.00 or more but less than 1,000,000.00	12,402.00
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 of not exceeding fifty percent (50%) of one percent (1%)	

Should a contractor mentioned in this sub-section undertake to furnish the materials and labor for construction work, the cost of such materials and labor shall be deducted from his gross receipts for the purpose of the determining the tax due from him.

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

- f) On banks and other financial institutions such as 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 at rate not exceeding fifty percent (50%) of one percent (1%) on 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 of sale property, insurance premium.

- g) On peddler engaged in the sale of any merchandise or article of commerce, at a rate fifty pesos (P50.00) annually.

- h) On any business of the rate of two percent (2%) of gross sales or receipts of the preceding calendar year but not less than the amount indicated in the following schedule.

1. On cafes, cafeterias, ice cream, and other refreshments parlors, restaurants, soda fountain bars, carenderias or food caterers.

**Minimum Tax
 Per Annum**

a) Cafes and Cafeterias	P 242.00
b) Fountains, bars and other refreshments, parlors and soda fountain bars	363.00
c) Carenderias	605.00
d) Restaurants	1,210.00
e) Food Caterers	1,850.00

2. On privately owned public markets	1,210.00
3. On real state dealers, sub-division operators and lessor of real estate	605.00
4. In private cemeteries and memorial park	2,420.00
5. On boarding houses	242.00
6. On the business of dealers and retailers, of fermented liquors, distilled spirits, wine and tuba:	

a) Imported Wines	2,420.00
b) Domestic Wine	1,210.00
c) Fermented Liquors/beer	1,210.00
d) Tuba and the like	242.00

7. On tobacco Retailers:

a) Leaf tobacco Retailers	121.00
b) Leaf Wholesaler	242.00
c) Tobacco manufacturer/retailers/cigar and cigarettes	302.50

8. On amusement places:

Day and night club	7,260.00
Cocktail lounge or bar	1,936.00
Cabarets or dance hall	2,420.00
Bathhouse or swimming, mountain and spring	
Resort and other similar places	1,500.00
Skating rink	605.00
Billiard and pool hall	242.00
Bowling alley	7,260.00
Shooting Gallery & other similar contrivances	
For recreation	242.00
Cockpit	7,260.00
Additional fees per hock fight:	
Derby	100.00
Ordinary	20.00
Theaters and Cinemas, Video Houses operators	1,200.00
Traveling video shows	605.00
Theaters: Non-aircon	2,420.00
Aircon	6,050.00

Plus: An amusement tax per admission, ticket payable to the Municipal Treasurer within 20 days following the next Month for which the tax is due as regards operators and within 10 days next.

9. On Amusement devices:

Operators of jukebox machines	121.00
Sing along	121.00

10. On common carriers:

Motorized tricycle	726.00
Pedi cabs	442.00

SECTION 7. TIME OF PAYMENT: Unless specifically provided in the article, the tax impose in this article shall accrued on the first day of January of each year as regards subject then liable therefore and the same may be paid in quarterly installments within the first twenty (20) days of January and to its subsequent quarter unless extended by the Sangguniang Bayan for justifiable reason but only for a period not exceeding six (6) months. The tax must be made to the Municipal Treasurer before any business or activity therein specified can be lawfully begin and pursued and the tax shall be reckoned from the beginning of the calendar quarter when the business abandoned, the tax shall not be exacted for a period longer the end of the calendar

quarter. When the tax has been paid for a period longer than the current quarter and the business, trade or activity is abandoned no refund of the tax corresponding to the unexpired quarter or quarters shall be made.

SECTION 8. SURCHARGE FOR LATE PAYMENT: Failure to pay tax prescribed in this article within the time required shall subject the taxpayer to a surcharge of 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 is due.

SECTION 9. INTEREST ON UNPAID TAX: In addition to the surcharge imposed herein, there shall be imposed an interest of 2% per month on the unpaid tax including surcharges the date it is due until it is fully paid but in no case shall the total exceed thirty six (36) months

SECTION 10. ADMINISTRATIVE PROVISIONS:

- A) **REQUIREMENT** – any person who shall established, operate or conduct any business trade or activity mentioned in this article, of this municipality shall first obtained a Mayor's permit and pay the corresponding fees and the business tax imposed under this article.

The tax for a newly started business shall be one – tenth (1/10) of one (1) percent of the capital investment for the first year or one-fourth (1/4) of one (1) percent for the initial quarter.

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

- B) **ISSUANCE AND POSTING OF OFFICIAL RECEIPT** – The Municipal Treasurer shall issue an official receipt upon payment of the business tax issuance of the paid receipt shall not relieved the taxpayer from any requirement imposed by the different departments of this municipality.

Every person issued an official receipt for the conduct of business or undertakings shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has not fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produce upon demand by the Municipal Mayor, Municipal Treasurer or her duly authorized representative.

- C) **INVOICE OR RECEIPTS** – All person subject to the graduated fixed taxes on business, shall for each sale or transfer of merchandise or goods or per services rendered value at five (P5.00) pesos or more at any one time prepare and issue sales on commercial invoices and receipts serially numbered in duplicate showing among others their names or style if any and business sales.

The original of each sales invoices or receipts shall be issued to the purchaser or customers and the duplicate to be kept and preserved by the person subject to said tax in his places 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 the purpose of this code.

- D) **SWORN STATEMENT OF GROSS RECEIPTS OR SALES** – Operators of business subject to the graduated fixed taxes 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 article, any person engaged in business subject to the graduated fixed tax based on gross sales and receipts shall submit a sworn statement of his gross sales/ receipts for the preceding calendar year or quarter in such manner in form as may be prescribed by the Municipal Treasurer. If the taxpayer failed to submit a sworn statement of gross sales or receipts or submit fraudulent statement, for whatever reasons including among others that he failed to provide himself with books, records, and/or subsidiaries for his business, the Municipal Treasurer or

his/her duly authorized representative may verify or assist the gross sales or receipts of the taxpayers under this available evidence upon which the tax may be based. In case where a person conducts or operates two (2) or more of the business enumerated in this article which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) more related business.

- E) **RETIREMENT OF BUSINESS** – If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the Municipal Treasurer and sworn statement of the gross sales and/ or receipts of the current year or quarter shall be submitted to the Municipal Treasurer within thirty (30) days following the closure, if the tax paid during the year be less than the tax due on said year sales or receipts of the current year the difference shall be paid before the Municipal Treasurer issued the corresponding certificate of retirement upon payment of fees required in this code.
- F) **ISSUANCE OF CERTIFICATION** – The Municipal Treasurer may upon presentation satisfactory proof that the original official receipts has been lost, stolen or destroyed, issued a certificate to the effect that the tax has been paid, indicating therein the number of the official receipts issue upon payment of a fee as provided in this code.
- G) **TRANSFER OF BUSINESS TO OTHER LOCATION** – Any business which a municipal tax has been paid by the person connecting, it may be transferred and continue in any other place within the territorial limits of the municipality without the payment of the tax was made.
- H) **DEATH OF LICENSE** – When any individual paying a business tax dies, and the business is continued by a person interested in his state, an additional payment shall be required for the residue of the term for which the tax was paid.

ARTICLE B. COMMUNITY TAX

SECTION 11. IMPOSITION OF TAX:

- A) Every inhabitants of the Philippines particularly within the jurisdiction of Siayan, Province of Zamboanga del Norte, 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 who is engage in business or occupation, or who owns a 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 (5.00) pesos and an annual addition tax of one (1.00) peso for every one thousand (1,000.00) of income regardless of whether from business, exercise of profession or from property which is no case shall exceed five thousand (P5,000.00) pesos. In the case of husband and wife residing within the territorial jurisdiction of Siayan, Zamboanga del Norte, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earning derived by them.
- B) Every corporation no matter how created, organized, whether domestic or resident foreign, engaged in or doing business in the Philippines, within the territorial jurisdiction of Siayan, Zamboanga del Norte shall fee an annual community tax, of Five Hundred (P500.00) pesos and annual additional tax which in no case, shall exceed Ten Thousand (P10,000.00) pesos in accordance with the following schedule:
 - 1. For every Five Thousand (P5,000.00) pesos worth of real property in Siayan, Zamboanga del Norte owned by it during the preceding year based on the valuation or assessed value used for the payment of real property tax under existing laws and the assessment rules of this municipality where the real estate properties are situated an additional of Two (P2.00) pesos, and

2. For every Five Thousand (P5,000.00) pesos of gross receipts or earning derived by it from its business in Siayan, Zamboanga del Norte during the preceding year –Two (P2.00) pesos.

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

C) Articles 60 and 61 of the Philippine Cooperative Code of 2008 provide tax exemptions of cooperatives in all its transactions with members, as a recognition that cooperatives are partners of the government in community-building and consequently in nation-building. In pursuant thereto, all Cooperatives accredited/registered within the jurisdiction in the municipality of Siayan are granted a compromise Community Tax in the amount of not more than Php 1,000.00 pesos per year under Ordinance No. 20-01, Series of 2020. A Tax Subsidy is an intentional reduction of the tax burden granted to a certain business or industry to promote consumption or production. It is a benefit awarded by a government as an economic incentive hence this enactment.

SECTION 12. EXEMPTIONS:

The following are exempt from the payment of community tax:

1. Diplomatic and consular representatives; and
2. Transient visitors when their stay in Siayan, Zamboanga del Norte does not exceed three (3) months.

SECTION 13. TIME AND MANNER OF PAYMENT:

a) The community tax shall accrue on the first day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches at the age of Eighteen (18) years or otherwise loses the benefits of exemption on or before the last day of June, he/she shall be liable for the community tax on the day he reaches the age of 18 years or loses the benefit of exemption on or before the last day of March, he/she shall have twenty (20) days to pay the community tax without becoming delinquent. Person who come to reside in Siayan, or reach the age of eighteen (18) years or after the first (1st) day of July of any year or who cease to belong to an exempt or on after the same date, shall not be subject to community tax for the year.

b) Corporation established and organized on or before the last date of June shall be liable for the community tax for that year. Corporation established and organized last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporation established and organized on or after the first day of July shall not be subject to the community of tax for that year.

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

SECTION 14. PLACE OF PAYMENT:

- a) The community tax shall be paid to the Municipal Treasurer.
- b) The Municipal Treasurer may be deputized barangay treasurers in this municipality to collect the community tax payable by the individual tax payer and shall be extended only to barangay treasurer who are competent and properly bonded in accordance with applicable laws;
- c) The additional community tax of any person natural or juridical base on sales or gross receipts of branch, sales office or warehouse located in this municipality shall likewise be paid to the Municipal Treasurer;

- d) No person residing in this municipality shall pay his community tax to other cities or municipalities. Any person, natural or juridical who pays community tax to any other city or municipality shall remain liable to pay such tax to this municipality
- e) It shall be unlawful for the Municipal Treasurer or their representative to collect or accept payment of community tax from residence of this municipality or juridical person whose principal office is located in this municipality.

SECTION 15. ADMINISTRATIVE PROVISION:

- a) **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 (Senior Citizen/PWD, Students) upon payment of one (P1.00) only.
- b) 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 pay, receives any money from any public fund; transact an 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 wages is receive 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 voter.
- c) When, through its authorized officers, any corporation subject to the community tax received any license, certificates 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 transactions is made or business done, to require such corporation to exhibit the community tax certificate.
- d) The community tax certificate required in two (2) preceding paragraph shall be the one issued for the current year except for the period from January until the fifteen (15) of April each year in which case, the certificate issued for the preceding year shall suffice.
- e) Acquisition of community tax certificates; distribution of proceeds.
 - 1. The Municipal Treasurer shall source through proper requisition duly approved by the Municipal Mayor, the community tax certificate from the Bureau of Internal Revenue through the Provincial Treasurer in accordance with the prescribed regulations. The treasurer shall see to it that sufficient tax certificates are always available in his custody.
 - 2. The proceeds of tax shall accrue to the General Funds of this municipality and barangay except a portion thereof which shall accrue to the general of the national government to cover the cost of printing and distribution of the forms and other related expenses. The Municipal Treasurer shall remit to the National Treasurer the said share of the national government in the proceeds of the tax within ten (10) days after the end of each quarter.
 - 3. The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this municipality. However, the proceeds of the

community tax collected through the barangay treasurer shall be a portion as follows;

1. Fifty (50%) percent shall accrue to the general fund of this municipality;
 2. Fifty (50%) percent shall accrue to the barangay where the tax is collected
- f) Every taxpayer paying the community tax shall be required to submit a sworn statement declaring the information required in the preparation and issuance of the community tax certificate to the Municipal Treasurer who shall keep a special file therefore.
- g) The Municipal Treasurer may continue to use the unissued residence certificate BIR Form 9.01, still in his position, until the same are exhausted and/pending receipt of the community tax certificates. For this purpose, he shall superimpose or clearly mark on the face of the certificate the word community tax certificate and the maximum amount on the additional tax payable by individual and corporate taxpayer shall be charge from Three Thousand (P3,000.00) to Five Thousand (P5,000.00) pesos and from Six Thousand (P6,000.00) pesos to Ten Thousand (P10,000.00) pesos respectively.
- h) Violation of any provision of this ordinance or the fraudulent use on the community tax certificate herein provided shall be punishable of a fine of not less than (P1,000.00) pesos nor more than Five Thousand (P5,000.00) pesos or an imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the court.
- i) The Municipal Treasurer shall keep and maintain in his/her office a special file of all sworn statement required under paragraph (a) of this section.

CHAPTER III - PERMITS AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEES ON BUSINESS

SECTION 16. IMPOSITION OF FEES: There shall be collected an annual fee at the rate of ten (10%) percent of the annual tax due but not less than the rates provided hereunder for the issuance for Mayor's Permit for every business, trade or activity that a person shall conduct within this municipality but in no case shall exceed one thousand (P1,000.00) pesos.

a) On business subject to graduated fixed taxes **Amount of Tax/Annum**

1. Manufactures, assemblers, re-packers, processors, etc.

Bagoong, salted fish or dried fish	P 121.00
Bakery:	
Mechanized	121.00
Manual with ordinary oven	90.00
Bed and/or mattresses	
Mechanized	152.00
Manual	91.00
Bottles/Bottling Plant	151.00
Boxes	91.00
Candles	91.00
Canned Goods	151.00
Cloth and Garments	151.00
Coconut oil:	
With more than 5 expellers	151.00
With less than 5 expellers	91.00
Confectionary and candies	103.00
Concrete and Hollow blocks	103.00
Copra Mill	151.00

Edible and vegetable oil	151.00
Galvanized iron sheets and aluminum containers	91.00
Home industries and furniture's	151.00
Ice, ice cream and frozen delights	91.00
Soap and cosmetics	91.00
Steel and iron products	91.00
Re-packet	91.00
Rectifiers, brewers & distillers, wines	
Liquors and distilled spirits, compounders	151.00
Other manufacturer, assemblers, re packers and processors not mentioned above	91.00
3. On retailers, dealers, wholesalers and distributors:	
Agricultural products	91.00
Auto parts	91.00
Drugs and cosmetics	151.00
Dry goods, clothes and textiles	60.00
General Merchandise;	
Sari-sari (Barangays)	48.00
Sari-sari (Poblacion)	60.00
Inside the public markets	72.00
Glass wares	91.00
Groceries	91.00
Jewelries	151.00
Lumber/wood & construction materials:	
All kinds	151.00
Coco lumber	91.00
Bamboos and its product & Nipa shingles	55.00
Lubricating oils and oil by products	91.00
Liquified petroleum gas or LPG	91.00
Kerosene, diesel, gasoline with filling station per pump:	
Aviation gasoline	151.00
Special gasoline	121.00
Regular gasoline	91.00
Diesel	91.00
Kerosene	91.00
Without filling station or pump;	
Gasoline/diesel	91.00
Kerosene	55.00
Vendors, buyers and dealers;	
Chickens, fowls and eggs	50.00
Fish vendors with fixed stalls	50.00
Fish vendors (ambulant)	50.00
Fruits, spices and vegetables	50.00
Hogs	50.00
Large cattle & other livestock	91.00
Meat, fresh and preserved	60.00
Plants and flowers	60.00
Other retailers, wholesalers, dealers & distributor not mentioned above	55.00
On exporters	302.00
On essential commodities; the permit fee on the business Of manufacturing, producing, importing, wholesaling and Retailing of essential commodities classified above shall be One-half (1/2) of the rates prescribed in this article.	
On rice and corn:	
Rice, corn and other grains buyer/dealer	151.00
Rice and corn wholesaler	42.00
Rice and corn retailer	91.00
On Cafes, cafeterias	
Café's and cafeterias	91.00

Ice cream and other refreshment parlors	91.00
Carenderias and food caterers	105.00
Restaurants	151.00
Soda fountain bars	91.00
Food stands for puto, popcorn, peanuts	
And other cooked foods	60.00
Gulaman, buko and juice stands	55.00
On Contractors and Service establishments;	
Accounting service	151.00
Assaying laboratories	151.00
Barbers Shops;	
With three (3) chairs or less	55.00
With more than three (3) chairs	91.00
Roving/ambulant barbers	50.00
With three (3) chairs or less (air conditioned)	110.00
With more than three (3) chairs (air conditioned)	181.50
Batter charging shops	55.00
Beauty parlors:	
With equipments	91.00
Manual	55.00
Traveling beauticians	60.00
Belt and Buckle shops	60.00
Blacksmiths:	
Manual	60.00
Mechanized	91.00
Booking office for film exchange	151.00
Brokerage	151.00
Business agents	91.00
Business Management Services	151.00
Carpentry Shops	91.00
Cinematographic film owners, lessors or distributors,	
Video tape coverage service	151.00
Collecting agencies	151.00
Commercial or immigration brokers	151.00
Construction and/or repair shops;	
Motor vehicles body building	151.00
Bicycles and tricycles	91.00
Drafting and architectural services	151.00
Dyeing establishments	91.00
Employment agencies	151.00
Escort Services	151.00
Funeral Service Parlors	151.00
Furniture repair shops	151.00
Garage	151.00
General Engineering, General building and specialty	
Contractors, filling demolition, savage works and transfer	
or relocation	302.00
Goldsmith and silver smith	91.00
Hemp-grading establishment	151.00
House and/or sign painters	91.00
Ice and cold storage	91.00
Indenter or indent services	151.00
Janitorial Services	151.00
Key Smiths	55.00
Leather machine shops	60.00
Laundry shops:	
Manual	55.00
Steam	151.00
Legal and other professional service	91.00
Lumberyards	302.00
Massage or therapeutic clinic	151.00
Meteorology services	151.00

Medical and Dental Clinic	121.00
Messengerial Services	91.00
Milling service	91.00
Painting shops	91.00
Parking lots:	
One (1) hectare or less	151.00
More than one hectare	302.00
Pedi cab operators or proprietors	91.00
Parma Press per unit	50.00
Persons engaged in the installation/distribution of	
water system	151.00
gas or bio-gas system	91.00
Electric light, heat and power	
Installation	42.00
Distribution:	
Capacity in kilowatts, less than	
10,000 kilowatts	91.00
10,000 or more but less than 20,000	151.00
20,000 or more but less than 50,000	302.00
50,000 or more but less than 100,000	756.00
For every 50,000 or fraction thereof in	
Excess of 100,000 up to 1 million	455.00
For every 50,000 or fraction thereof in	
Excess of 1 million	302.00
Sound system service	60.00
Ordinary sound and lights system	91.00
Stereo – quadro-sonic sounds and disco lights	151.00
Photographic Studios:	
With Gallery and Photo Enlarger	151.00
With Gallery without photo enlarger	91.00
Developing Center	91.00
Roving Photographer	60.00
Photo static white and blue painting	151.00
Plastic Lamination	91.00
Private Hospitals	302.00
Promotional Services	91.00
Proprietors or Operators for Heavy equipment for hire	151.00
Proprietor or engraving or plating plants	91.00
Proprietor or smelting plants	151.00
Public Warehouse and Bodegas	151.00
Purchasing agencies	151.00
Recapping Plant	91.00
Recopying and duplicating services:	
Xerox Copier	91.00
Mimeographing & typing services	91.00
Scanner	151.00
Renting of equipment:	
Office equipment and furniture	72.00
Bicycles, tricycles and skates	72.00
Trucks and automobiles	151.00
Heavy equipment	151.00
Diving, skiing and other athletic equipment	91.00
Repair shops for motor vehicles and engine:	
With shop area of more than 1,000 sq. m.	
With shop area of 500 sq. m. or more but	
Less than 1,000.00 sq. m.	121.00
With shop area of less than 500 sq. m.	60.00
Welding shop:	
Electric welding	60.00
Acetylene	50.00
Soldering	50.00
Repair Services:	

Electric equipment	91.00
Household's appliances	91.00
Radios and amplifiers	91.00
Roasting of pigs and fowls	50.00
Sawmills:	
Fixed establishments	151.00
Chainsaw Operator/unit:	
With blade of more than 21"	121.00
With blade of more than 12" but less than 24	91.00
With blade of 12" or less	60.00
Sculptor Shops	91.00
Service Station (washing, Greasing, Lubricating)	91.00
Shoe Repair Shop/Shine Services:	
Manual	50.00
Mechanize	91.00
Shine Service/Stand	60.00
Shops for Planning, surfacing or re-cutting of lumber	121.00
Shops for shearing animals	55.00
Slandering or body saloons	91.00
Staplers	91.00
Stevedoring services	151.00
Tailor or dress shops:	
With more than 3 sewing machines	91.00
With three or less sewing machines	55.00
Tins smith:	
Mechanize	72.00
Manual	45.00
Transportation not owned by bus operators	151.00
Upholstery shop and/or carving	91.00
Vaciador and grinding or grits mill	60.00
Vocational, driving and IBM Schools	151.00
Vulcanizing shops	45.00
Warehousing, forwarding services	151.00
Watch repair/center shops:	
Manual	50.00
Mechanize	91.00
Other services establishments on hotel and motel:	
Hotel	300.00
Motel/Inn/Pension House	242.00
Hotel 3 stars or more	750.00
Motel 3 star or more	750.00
On privately owned public markets	300.00
On real estate dealer:	
Sub-division dealer	302.00
Lesson of real estate	91.00
Real estate dealers	402.00
On private cemeteries and memorial park:	
Commercial	151.00
Family use	91.00
On Lodging House	402.00
On Boarding House	55.00
On operators of rice and corn mill:	
Corn mill – per 100 cavan capacity per 12 hrs.	55.00
Rice mill-per 100 cavan capacity per 12 hrs.	91.00
Rice & corn mil per 100 cavan capacity/12 hrs	151.00
On fishponds, fish pens or of fish breeding grounds:	
Fishponds per hectare	151.00
Prawn ponds per hectare	302.00
Fish breeding grounds/hectare	91.00
Prawn breeding ground/establishment	453.00
Fish pens/hectare	91.00
On Pawnshops;	

Principal Office	151.00
For each branch in the municipality	91.00
On Banks and other financial institutions:	
Finance and investment companies	1,402.00
Commercial Bank	1,221.00
Savings Bank	900.00
Rural Banks	605.00
On Peddlers:	
Using motorized tricycles	242.00
Peddlers using Van or trucks	605.00
Using bicycles Pedit cabs or tricycles	121.00
Other peddlers and haulers	605.00
On business subject to 2%:	
On gross shops, financing and insurance establishments:	
Money shop	151.00
Lending investor	151.00
Insurance companies	242.00
On the business dealers in fermented liquors, distilled	
Liquors, distilled spirits and/or wines/tuba:	
Dealers, distributors/retailers of:	
Imported Wines	756.00
Domestic Wines	452.00
Fermented Liquors (beer)	453.00
Tuba or the like	151.00
On Tobacco dealers:	
Leaf Tobacco dealer/retailer	121.00
Leaf Tobacco wholesaler/dealer	454.00
Retailer/dealer or manufactured tobacco	
(Cigar/cigarettes)	454.00
Wholesaler/dealer of manufactured tobacco	
(Cigar/Cigarettes)	454.00
On amusement places or amusement devices:	
Day and Night Club	4,538.00
Cocktail lounge or bar	1,966.00
Cabarets or dance hall	1,361.00
Bath House or Swimming pool, mountain and	
Spring Resort and other similar places	1,361.00
Skating rink	454.00
Billiard and pool hall	454.00
Bowling alley	454.00
Shooting gallery and other similar contrivances	
For recreation	454.00
Cockpit	454.00
Theaters and Cinema houses:	
Video house operators	454.00
Traveling video shows	454.00
Theaters (aircon/non-aircon)	454.00
Operators of Jukebox machine/sing-along	121.00
Miscellaneous Fee	150.00

For the purpose of uniformity, the applications for business license and permit shall be accomplished in three (3) copies using the form see Appendix A of this Code.

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

The employee of the Office of the Municipal Treasurer who is in-charge of processing the applications shall prepared and accomplished the business license and permit assessment Form

in two (2) copies see (Appendix B) of this code and required the applicant to secure the following before the application shall be processed:

- a) Police Clearance
- b) Fire and Zoning Clearance
- c) Sanitary Permit
- d) Medical Certificate
- e) Realty Tax Clearance
- f) Water Bills and other Obligation Clearance
- g) Rentals and Charges Clearance
- h) Barangay Clearance

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

Mayor's permit shall be refused to any person:

- 1. Whose establishments or undertaking does not conform with zoning regulation and safety, health and other requirements of the municipality.
- 2. That has unsettled tax obligations, debt or other liability to the Municipal government, and
- 3. That the permittee is disqualified under any provisions of law or ordinance to established, or operated the business for which a permit being applied.

SECTION 17. ISSUANCE 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 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 fee and the business tax issued by the Municipal Treasurer, and upon compliance of such other forms see Appendices.

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 business; date of issue and expiration of the permit; and other information as may be necessary.

The Municipal Mayor shall, upon representation of satisfactory proof that the original permit has been lost, stolen or destroyed, issued a duplicate of the permit upon payment of the fees prescribed in this Code.

SECTION 18. POSTING OF PERMIT: Every permit shall keep this permit conspicuously posted at all times 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 anyone of their duly authorized representative.

SECTION 19. DURATION AND RENEWAL OF PERMIT: The Mayor's permit shall be granted for a period of not more than One (1) year and shall expire of the 31st of December following the date of issuance unless revoke or surrendered earlier. It shall have continuing validity only renewal thereof and payment of the corresponding fee.

SECTION 20. REVOCATION OF PERMIT: When a person doing business under the provision of this code violates any provisions 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 of peace; or when a place where such business is established is being conducted of 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 and order the closure of the establishment. 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 may be 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 revoke, restored by the Sangguniang Bayan.

SECTION 21. OTHER REQUIREMENTS: The issuance of a Mayor's permit shall not exempt the license from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this code or ordinance of the municipality.

SECTION 22. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than P500.00 pesos but not exceeding P1,000.00 pesos or imprisonment of not less than (1) month but not exceeding Six (6) months or both in the discretion of the court, of the permittee.

**ARTICLE B. FEES FOR COCKPIT MANAGER, PROMOTERS
BET TAKERS, GAFFERS, REFEREES AND
MATCH MAKERS**

SECTION 23. DEFINITIONS: When used in this article.

- a) **COCKPIT MANAGER OR PROMOTER** – refers to a person who alone or with another initiates a cockfight and/or calls and takes care of bets from owners of both gamecocks and those of other betters before the orders of commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission.
- b) **BET MANAGER** – refuse to an individual who calls and takes care of bets from owner of both gamecocks and those of other betters before he orders commencement of the cockfight and therefore distributes won bets to the winner 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; determine the physical condition of game cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue cockfighting, and decides and makes known his decision either by work or gesture the result of the cockfight by announcing the winner or deciding a tie in a contest games.

SECTION 24. IMPOSITION OF FEE: There shall be collected and annual Mayor's Permit fee from each cockpit official of cockfighting within the jurisdiction of Siayan, Zamboanga del Norte in the following schedule:

	Rate of fee per annum
a) Cockpit Manager	400.00
b) Bet Manager or Promoter (Monton)	150.00
c) Bet Takers (Maciador)	150.00
d) Referee (Coyme)	100.00
e) Gaffer (Mannanani)	50.00
f) Matchmaker	100.00
g) Medical Aide	50.00

SECTION 25. TIME AND MANNER OF PAYMENT: The Mayor's permit fee shall be paid to the Municipal Treasurer before the gaffer, referee, bet taker or promoter participates in the cockfight. Thereafter, the fee shall be paid annually upon the renewal of the permit on the birth month of the permittee.

SECTION 26. SURCHARGE FOR LATE PAYMENT: Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of Twenty Five Percent (25%) of the original amount of fee due.

SECTION 27. ADMINISTRATIVE PROVISION: Only license gaffer, referees, bet takers or promoters, cockpit manager and bet manager who officiate in all kinds of cockfights held in the municipality of Siayan. No operator or owner of cockpit shall employ or allow participating in cockfighting any gaffers, referees, bet taker or promoters who has not secured and pay the fee as herein required.

The cockpit operators or owner shall be required by the Municipal Mayor to submit a recommendation of the cockpit officials to be licensed. Only Filipino citizen of good moral character and reputation and have no derogatory police record shall be recommended for licensing.

SECTION 28. PENALTY: Any violation of the provision of this article shall be punished by a fine not less than Two Hundred pesos (P200.00) but not exceeding Five Hundred Pesos (P500.00) or imprisonment of not less than Ten (10) days but not exceeding One (1) month or both of the discretion of court.

SECTION 29. APPLICABILITY CLAUSE: The provision of PD 449 otherwise known as the Cockfighting Law of 1974, shall apply to all matters regarding in the operation of cockpits and the holding of cockfight in the municipality of Siayan, Zamboanga del Norte.

ARTICLE C. LARGE CATTLE REGISTRATION AND TRANSFER FEES

SECTION 30. DEFINITIONS: For purpose of this article "Large Cattle" includes a newly born horse, mule, ass, carabao, cow or other domesticated members of bovine family.

SECTION 31. IMPOSITION OF FEE: The owner of large cattle is required to register his ownership shall be issued to the owner upon payment of a registration fee of P5.00 per head.

If the large cattle be sold or its ownership transferred to another person, the sale or transfer shall likewise be registered with the Municipal Treasurer for which a certificate of transfer shall be issued to the purchaser upon payment of a transfer certificate and pay the amount of P10.00.

SECTION 32. TIME OF PAYMENT: The registration shall be paid to the Municipal Treasurer upon registration or transfer of ownership of large cattle.

SECTION 33. SURCHARGE OF LATE PAYMENT: Failure of the owner to pay the tax prescribed in this article with the same time required shall subject the tax payer to a surcharge of 25% of the original amount of tax due, such surcharge to paid at the same time and the same manner as the tax due.

SECTION 34. ADMINISTRATIVE PROVISIONS:

- a) Large cattle shall per register with the Municipal Treasurer upon reaching the age of two years.
- b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All large cattle presented to the Municipal Treasurer shall recorded in a registry book showing the name and residence of the owner; the consideration of purchase price of the animal in cases of sale or transfer, and the class, color, age, sex, brand, and other identifying marks of the large cattle. These shall be stated in the certificate of ownership issued to the owner thereof.
- c) If the large cattle is sold or the ownership is transferred to another person the name and residence of the vendor or transferee and the vendees and transferees and all references by number to the original certificate of ownership with the name of the Local Government Unit that issued its shall likewise be indicated in the transfer certificates of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificate of transfer and such other documents show title to the owner.

SECTION 35. PENALTY: Any violation of the provision of this article shall be punished by a fine of not less than One Hundred (P100.00) pesos but not exceeding Two Hundred (P200.00) pesos or imprisonment of not less than Ten (10) days but not exceeding One (1) month or both at the discretion of the court.

SECTION 36. 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 D. REGISTRATION FEE AND PERMIT FEE TO OPERATE ON BICYCLES, TRICYCLES AND PEDICABS.

SECTION 37. IMPOSITION OF FEE: There shall be collected an annual registration fee and permit fee for every operated and the operation or driving thereof in this municipality

Rate per annum

A. REGISTRATION:

a) Bicycle, Owner's Use	50.00
b) Bicycle for rent	50.00/unit
c) Tricycle, private use	50.00
d) Tricycle for hire	220.00
e) <u>Kalesa drawn by large cattle</u>	100.00

B. PERMIT TO OPERATE

a) Pedi cabs operator/proprietor	150.00
b) Pedi cab driver	75.00
c) Tricycle operators/proprietor	150.00
e) Bus	800.00
f) Mini bus/PUJ/Van and the like	500.00

SECTION 38. TIME AND MANNER OF PAYMENT: The fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For bicycles acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days following its acquisition.

SECTION 39. SURCHARGE OF LATE PAYMENT: Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of Twenty Five percent (25%) of the original amount of fee due such surcharge to be paid at the same and in the same manner as the fee due.

SECTION 40. ADMINISTRATIVE PROVISIONS:

- a) A metal plate with corresponding registry number shall be provided by the Municipal Treasurer for every cycle issued a permit upon payment of the cost thereof as determine by the Municipal Treasurer upon acquisition.
- b) The Municipal Treasurer shall keep a registry of all bicycles, tricycles, Pedi cabs and Motor cabs which shall include the following information's:
 1. Make and Brand of bicycle/motorcycle/tricycle
 2. The name and address of the owner; and
 3. The number of metal plate.

SECTION 41. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than One Hundred (P100.00) pesos but not exceeding Two Hundred (P200.00) pesos or imprisonment of not less than Ten (10) days but not exceeding One (1) month, or both, at the discretion of the court.

ARTICLE E. POUNDAGE FEE

SECTION 42. DEFINITION: When used in this article. "ASTRAY ANIMALS" means an animal which is set loose or not under the complete control of the owner, or the one in-charge of the possession thereof, or found in streets, public or private places whether fettered or not. Streets and public places like plaza, school site, municipal site, health center, public market and other government edifice, road sides include provincial, national and barangay roads, parks, plazas and such other places open to the public within the territorial bound of this municipality.

SECTION 43. IMPOSITION FEE: There shall be collected the following poundage fees for each day or fraction thereof from the owner of an astray animal:

Large Cattle	P 100.00
All other Domestic Animals	50.00

SECTION 44. TIME AND MANNER OF PAYMENT: The poundage fee shall be paid to the Municipal Treasurer before the animal is release to its owners.

SECTION 45. ADMINISTRATIVE PROVISIONS:

- a) The Chief of Police or PNP /station Commander of this municipality shall apprehend and impound any astray animal which he shall record in a book for this purpose.
- b) The Municipal Treasurer shall cause a notice of the impounding of the animal to be posted at the main door of the municipal hall for five (5) consecutive days, starting one day after the animal is impounded within which the owner is required to claim and established ownership thereof.
- c) If no person shall claim ownership of the animal after expiration of five (5) days from its impounding, it shall be sold at Public Auction under the following procedures:

1. The Municipal Treasurer shall post a notice for five (5) days in two conspicuous places including the main door of the Municipal Hall and the public market. The animal shall be sold to the highest bidder within five (5) days after the auction sale. The Municipal Treasurer shall make a report of the proceeding in writing to the Municipal Mayor.

The owner may stop the sale by paying at any time before or during the auction sale. The poundage fee due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise the sale shall proceed.

2. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over the cost shall accrue to the General Fund of the municipality.
3. In case the impounded animal is not disposed of, within ten (10) days from the date of notice of the public auction, the same shall be considered sold to the municipal government for the amount equivalent to the poundage fees due.

SECTION 46. PENALTY: Owner whose animals caught astray and incurring damages to plants and properties shall pay the following fines:

For the first offense	P 55.00
For the second offense	110.00
For the third offense and each subsequent offense	220.00

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

ARTICLE F. DOG VACCINATION AND REGISTRATION FEE

SECTION 47. IMPOSITION OF FEE: There shall be collected a vaccination and registration fee of dogs at the rate of Thirty (P35.00) pesos from the owner of a dog at the age of three (3) and older.

SECTION 48. TIME AND PAYMENT: The vaccination and registration fee shall be paid to the Municipal Treasurer upon registration of the dog prior to its vaccination.

SECTION 49. AMINISTRATIVE PROVISIONS:

- a) Rabies Vaccination. Every dogs should be submitted by the owner for vaccination against rabies two (2) years or as indicated on the label/literature of

the vaccine. Young dogs shall be vaccinated within thirty (30) days after they have reached three (3) months of age.

b) During free mass dog rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within 3 days thereafter shall be kept off or destroyed under provision of the rabies control authority.

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

1. Owner's Name, Address and Telephone Number (if any)
 2. Description of dog (color, sex, markings, age, name species and breed if any)
 3. Dates of vaccination and vaccine expiration (if known)
 4. Rabies vaccination tag number
 5. Vaccine producer
 6. Vaccinator's signature
 7. Veterinarians license number/vaccinator's address
- d) Vaccination Cost – The cost of rabies vaccines shall be borne by the Local Government Unit, however, the owners shall submit their dogs for registration as provided in this article and pay the corresponding registration fee as determine by the Local Finance Committee.
- e) Elimination of unregistered dogs: unregistered dogs over the age of four (4) months shall be seized and human destroyed under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority base in the absence of registration or vaccination certificate.
- f) Reporting of Biting Incidents - The owner of the dog which has bitten any person and the person who has bitten shall within 24 hours of the occurrence report the incident to the Municipal Rabies Control Authority. A health worker or a police receiving such information shall immediately transmit it to the Municipal Rabies Control Authority for investigation.
- g) Liability of Owners Biting Dog – The owner of a dog which bitten any person shall be responsible for all treatment and dog examination related expenses incurred by the victims unless the bite was inflicted by a restrained and a registered dog, or had occurred within the owners enclosed premises, in which case arrangement shall be made between the owner and the bite victims.
- h) It shall be the responsibility of the Municipal Rabies Control Authority to administer these provisions and to promulgate the necessary rules and regulation for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control, defined under this article.

SECTION 50. PENALTY: Any dog owner who fails to abide any of the provisions of this article shall be subjected to a fine of not less than P200.00 but not more than P1, 000.00.

ARTICLE G. PERMIT FEE ON CIRCUS AND PARADE

SECTION 51. IMPOSITION OF FEE: There shall be collected a permit of Fifty pesos (50.00) per day on every circus or menagerie parades or other parade using banners, floats or musical instruments carried in the municipality.

SECTION 52. TIME AND MANNER OF PAYMENT: The fee imposed therein shall be paid to the Municipal Treasurer upon application for a permit to the Municipal Mayor.

SECTION 53. EXEMPTION: Civic, Military parades, religious processions, students parade for any activities, agro-industrial fair shall be exempted from the payment fee imposed herein.

SECTION 54. ADMINISTRATIVE PROVISIONS: Any person that shall held a parade within this municipality shall first obtain a permit from the Municipal Mayor before undertaking the activity. For the purpose, a written application in prescribed form shall set forth the name and

address of the applicant, the place or places where the same will be conducted and such other pertinent information or date as may be required.

SECTION 55. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Fifty (50.00) pesos but not exceeding One Hundred (P100.00) pesos or imprisonment of not less than Ten Days (10) but not exceeding One (1) month or both at the discretion of the court.

ARTICLE H. PERMIT FEE ON FILM-MAKING AND VIDEOTAPE COVERAGE

SECTION 56. IMPOSITION OF FEE: There shall be collected permit fee of per film from any person that shall go on location filming or have video coverage on any program or activity within the territorial jurisdiction of the municipality in the following schedule

	Rate of Fee
a) Commercial movies	P300.00
b) Commercial advertisement	300.00
c) Documentary film	200.00
d) Videotape coverage	200.00

SECTION 57. TIME OF PAYMENT: The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit before location filming is concerned.

SECTION 58. SURCHARGE FOR LATE PAYMENT: Failure to pay the tax prescribed in this article within the time required shall subject the taxpayer to a surcharge of Two (2) Percent 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 59. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred (P500.00) pesos, or imprisonment of not less than Ten (10) days but not exceeding one (1) month, or both at the discretion of the Court.

ARTICLE I. FEES AND CHARGES OF THE SERVICES OF THE MUNICIPAL ENGINEERING OFFICE

SECTION 60. IMPOSITION OF FEE: There shall be collected fees and charges in every person group of persons that secure services in the Municipal Engineering Office.

1. Bases of assessment

- Character of occupancy or use of building/structure
- Cost of construction
- Floor area
- Height

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

Table II G.1 On fixed Cost of construction per Sq. Meter

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

3. Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub divisions shall be assessed as follows;

- Division A-1

Area in sq. meters

fee per sq. meter

- i. Original complete construction up to 20.00 sq. meters ————— P 2.00
- ii. Additional/renovation/alteration up 20.00 sq. meters regardless
of floor area of original construction ————— 2.40
- iii. Above 20.00 sq. meters to 50 sq. meters ————— 3.40
- iv. Above 50.00 sq. m to 100 sq. m ————— 4.80
- v. Above 100.00 sq. m to 150 sq. meters ————— 6.00
- vi. Above 150.00 sq. meters ————— 7.20

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

Floor area = 75.00 sq. meters

Therefore, area bracket is 3.a.iv

Fee = P 4.80/sq. meter

Building Fee = 75.00 x 4.80 = P 360.00

b. Division A-2

Area in sq. meters

fee per sq. meter

- i. Original complete construction up to 20.00 sq. meters ————— P 3.00
- ii. Additional/renovation/alteration up 20.00 sq. meters regardless
of floor area of original construction ————— 3.40
- iii. Above 20.00 sq. meters to 50 sq. meters ————— 5.20
- iv. Above 50.00 sq. m to 100 sq. m ————— 6.60
- v. Above 100.00 sq. m to 150 sq. meters ————— 8.00
- vi. Above 150.00 sq. meters ————— 8.40

c. Division B-1/C-1/E-1,2,3/F-1/G-1,2,3,4,5/H1,2,3,4/I-1 and J-1,2,3

Area in sq. meters

fee per sq. meter

- i. Up to 500 ————— P 23.00
- ii. Above 500 to 600 ————— 22.00
- iii. Above 600 to 700 ————— 20.50
- iv. Above 700 to 800 ————— 19.50
- v. Above 800 to 900 ————— 18.00
- vi. Above 900 to 1,000 ————— 17.00
- vii. Above 1000 to 1,500 ————— 16.00
- viii. Above 1500 to 2000 ————— 15.00
- ix. Above 2000 to 3000 ————— 14.00
- x. Above 3000 ————— 12.00

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

Computation for Building Fee for building having a floor area of 3200 sq. meters;

First 500 sq. meters @ 23.00	P 11,500.00
Next 100 sq. meters @ 22.00	2,200.00
Next 100 sq. meters @ 20.50	2,050.00
Next 100 sq. meters @ 19.50	1,950.00
Next 100 sq. meters @ 18.00	1,800.00
Next 100 sq. meters @ 17.00	1,700.00
Next 500 sq. meters @ 16.00	8,000.00
Next 500 sq. meters @ 15.00	7,500.00
Next 1000 sq. meters @ 14.00	14,000.00
Last 200 sq. meters @ 12.00	<u>2,400.00</u>

Total Building Fee

P 53,100.00

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

Area in sq. meters	fee per sq. meter
i. Up to 500	P 12.00
ii. Above 500 to 600	11.00
iii. Above 600 to 700	10.20
iv. Above 700 to 800	9.60
v. Above 800 to 900	9.00
vi. Above 900 to 1,000	8.40
vii. Above 1000 to 1,500	7.20
viii. Above 1500 to 2000	6.60
ix. Above 2000 to 3000	6.00
x. Above 3000	5.00

NOTE: Computation of the building fee in item 3.d follows the example of Section 3.c Of this schedule.

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

4. ELECTRICAL FEES

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

a. Total Connected Load (kVA)

Fee

i. 5 kVA or less	P 200.00
ii. over 5 kVA to 50 kVA	P 200.00 + 20.00/kVA
iii. over 50 kVA to 300 kVA	1,100.00 + 10.00/kVA
iv. over 300 kVA to 1500 kVA	3,600.00 + 5.00/kVA
v. over 1500 kVA to 6000 kVA	9,600.00 + 2.50/kVA
vi. over 6000 kVA	20,850.00 + 1.25/kVA

NOTE: Total Connected Load as shown in the load Schedule.

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

Fee

i. 5 kVA or less	P 40.00
ii. over 5 kVA to 50 kVA	P 40.00 + 4.00/kVA
iii. over 50 kVA to 300 kVA	220.00 + 2.00/kVA
iv. over 300 kVA to 1500 kVA	7,200.00 + 1.00/kVA
v. over 1500 kVA to 6000 kVA	1,920.00 + 0.50/kVA
vi. over 6000 kVA	4,170.00 + 0.25/kVA

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

c. Pole/Attachment Location Plan Permit

i. Power Supply Pole Location	P 30.00/pole
ii. Guying Attachment	30.00/attachment

This applies to designs /installations within the premises.

d. Miscellaneous Fees: electric Meter for union separation, alteration, reconnection or relocation and issuance of Writing Permit:

Writing Permit

Use or Character of Occupancy	Electric Meter	Issuance
Residential _____	P 15.00 _____	P 15.00
Commercial/Industrial _____	60.00 _____	36.00
Institutional _____	30.00 _____	12.00

e. Formula for Computation of Fees

The total electrical Fees shall be the sum of section 4.a to 4.d of this rule

f. Forfeiture of Fees

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

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation

- i. Refrigeration (cold Storage), per ton or fraction thereof _____ P 40.00
- ii. Ice Plants, per ton or fraction thereof _____ 60.00
- iii. Package /Centralized Air Conditioning Systems: Up to 100 tons; per ton- 90.00
- iv. Every ton or Fraction thereof above 100 tons _____ 40.00
- v. window type air conditioners, per unit _____ 60.00
- vi. Mechanical Ventilation, per kW or fraction thereof of blower of fan metric equivalent _____ 40.00
- vii. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation purposes of installation/inspection fees and shall not be considered individually.

For evaluation purposes:

For Commercial/Industrial Refrigeration with out ice making (refer to 5.a.i);
 1.10kW per ton, for compressor up to 5 tons capacity.
 1.00kW per ton, for compressors above 5 tons up to 50 tons capacity
 0.97kW per ton, for compressors above 50 tons capacity.

For Ice Making (refer to 5.a.ii):
 3.50kW per tons, for compressors up to 50 tons capacity
 3.25kW per ton, for compressors above 5 up to 50 tons capacity
 3.00kW per ton, for compressors above 50 tons capacity

For Air Conditioning (refer to 5.a.iii):
 0.90kW per ton for compressors 1.2 to 5 tons capacity
 0.80kW per ton, or compressors above 5 up to 50 tons capacity
 0.70kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving walks, Funiculars and the like:

- i. Escalator and moving walk, per kW or fraction thereof _____ P 10.00
- ii. Escalator and moving walks up to 20.00 lineal meters or fraction thereof - 20.00
- iii. Every lineal meter or fraction thereof in excess of 20.00 lineal meters _____ 10.00
- iv. Funicular, per kW or fraction thereof _____ 200.00
- v. Cable car, per kW or fraction thereof _____ 40.00
- (a) Per lineal meter travel _____ 5.00

c. Elevators per Unit:

- i. Motor driven Dumbwaiters _____ P 600.00
- ii. Construction elevators for Materials _____ 2,000.00
- iii. Passenger Elevators _____ 5,000.00

iv. Freight elevators	5,000.00
v. Car Elevators	5,000.00

d. Boilers, per kW:

i. Up to 7.5 kW	P 500.00
ii. Above 7.5 kW to 22 kW	700.00
iii. Above 22 kW to 37 kW	900.00
iv. Above 37 kW to 53 kW	1,200.00
v. Above 52 kW to 67 kW	1,400.00
vi. Above 67 kW to 74 kW	1,600.00
vii. Every kW or fraction thereof above 74 kW	5.00

NOTE:

- Boiler rating shall be computed on the basis of 1.00 sq.meter of heating surface for one (1) boiler kW.
- Steam from this boiler used to propel any prime mover is exempted from fees
- Steam engines/turbines/etc. propelled from geothermal source will use the Same schedule of fees above.

- e. Pressurized water heaters, per unit ————— P 200.00
- f. Water, sump and sewage pumps for commercial/industrial use, per kW or Fraction thereof ————— 60.00
- g. Automatic fire sprinkler system, per sprinkler head ————— 4.00
- h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating units and the like, per kW
- | | |
|------------------------------|---------|
| i. Every kW up to 50 kW | P 25.00 |
| ii. Above 50 kW up to 100 kW | 20.00 |
| iii. Every kW above 100kW | 3.00 |
- i. Compressed air, Vacuum, Commercial, Institutional and/or industrial Gases, Per outlet ————— P 20.00
- j. Gas Meter, per unit ————— P 100.00
- k. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or per cu. meter or fraction thereof whichever is higher ————— P 4.00
- l. Other Internal Combustion engines, including cranes, forklifts, loaders, pumps mixers, compressor and the like, not registered with the LTO, per kW
- | | |
|---|---------|
| i. Up to 50 kW | P 10.00 |
| ii. Above 50 kW to 100 kW | 12.00 |
| iii. Every above 100 kW or fraction thereof | 3.00 |
- m. Pressure Vessels, per cu. meter or fraction thereof ————— P 60.00
- n. Other Machinery/Equipment for Commercial/Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof ————— P 60.00
- o. Pneumatic Tubes, Conveyors, Monorails, for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof ————— P 10.00
- p. Weighing Scale Structure, per ton or fraction thereof ————— P 50.00

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

6. Plumbing Fees

- a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT" ----- P 24.00.

b. Every Fixture in excess of one unit:

i. Each water Closet -----	P 7.00
ii. Each Floor Drain -----	3.00
iii. Each Sink -----	3.00
iv. Each Lavatory -----	7.00
v. Each Faucet -----	2.00
vi. Each Shower Head -----	2.00

c. Special Plumbing Fixtures:

i. Each slop sink -----	P 7.00
ii. Each urinal -----	4.00
iii. Each bath tub -----	7.00
iv. Each grease trap -----	7.00
v. Each garage trap -----	7.00
vi. Each bidet -----	4.00
vii. Each Dental cuspidor -----	4.00
viii. Each gas-fired water heater -----	4.00
ix. Each drinking fountain -----	2.00
x. Each Bar or soda fountain sink -----	4.00
xi. Each Laundry Sink -----	4.00
xii. Each Laboratory sink -----	4.00
xiii. Each fixed-type sterilizer -----	2.00

d. Each Water Meter ----- P 2.00

i. 12 to 25 mm Ø -----	8.00
ii. above 25 mm Ø -----	10.00

e. Construction of Specific Tank, applicable in all groups

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

7. Electronic Fees

- a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications ----- P 2,400 per port
- b. Broadcast station for radio and TV for both Commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites, equipment silos/shelters and other similar location/structures used for electronics and communication services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location ----- P 1000.00 per location
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changer, location or direction-finding systems, navigational equipment used for land; aeronautical or maritime applications, photography and reproduction machines x-ray scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory, and testing purposes and

other similar or electronically controlled apparatus or devices whether located indoors or outdoors. _____ P 10.00 per unit

- d. Electronics and communication outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio video or any form of electronics and communication services, irrespective of whether a user terminal is connected _____ P 2.40 per outlet
- e. Station/terminal/control point/ port/central or remote panels/ outlets for security and alarm systems (including watchman system, burglar alarms, intrusion, detection systems, lighting controls, monitoring and surveillance systems, sensors, detectors, parking management system, barrier controls, signal lights, etc.) electronic fire alarm (including early detection systems, smoke detectors, etc.) sound reinforcement/ background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically controlled conveyance system, building automation, management systems and similar types of electronic or electronically-controlled installations
whether a user terminal is connected _____ P 2.40 per termination
- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast recording, audio/video
reproduction simulation and similar activities _____ P 1,000.00 per location
- g. Antenna tower/masts or other structures for installation of any electronic and/or communications transmissions/reception _____ P 1,000.00 per structure
- h. Electronic or electronically-controlled indoor and out-door signage and display systems, including TV monitors, multimedia signs, etc. _____ P 50.00 per unit
- i. Poles and attachment
- i. Per pole (to be paid by the pole owner) _____ P 20.00
- ii. Per attachment
(to be paid by any entity who attaches to the pole of others) _____ 20.00
- j. Other types or electronics or electronically-controlled devices, apparatus, equipment, instrument or units not specifically identified above _____ 50.00

8. Accessories of the Building/Structure Fees

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

(b) Group B,E,F,G	18.00
(c) Group C,D,H	12.00

e. Construction of firewall separated from the building:

i. Per sq. meter or fraction thereof	P	3.00
ii. Provided that the minimum fee shall be		48.00

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

Use or Character of Occupancy	Self-Supporting	Trilon (Guyed)
i. Single detached dwelling Units	P 500.00	P 150.00
ii. Commercial/Industrial (Groups B,E F,G) up to 10 meters in height	2,400.00	240.00
(a) Every meter or fraction thereof in excess of 10 meters	120.00	12.00
iii. Educational/Recreational/Institutional (Groups C, D, H, I) up to 10.00 meters in height	1,800.00	120.00
(a) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00

g. Storage Silos, up to 10.00 meters in height

P	2,400.00
i. Every meter or fraction thereof in excess of 10.00 meters	150.00
ii. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e of this schedule	

h. Construction of Smokestacks and chimneys for Commercial/Industrial Use Groups B, E, F and G:

i. Smokestacks, up to 10.00 meters in height, measured from the base	P	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters		12.00
ii. Chimney up to 10.00 meters in height measured from the base		48.00
(a) Every meter or fraction thereof in excess of 10.00 meters		2.00

i. Construction of Commercial/Industrial Fixed ovens, per sq. meter or fraction thereof of interior floor areas

P	48.00
---	-------

j. Construction of industrial Kiln/Furnace, per cu. meter or fraction thereof of volume

2.00

k. Construction of reinforced concrete or steel tanks or above ground Groups A and B, up to 2.00 cu. meters

12.00		
i. Every cu. m or fraction thereof in excess of 2.00 cu. meters	P	12.00
ii. For all other than Groups A and B up to 10.00 cu. meters		480.00
(a) Every cu. meter or fraction thereof in excess of 10.00 cu. meters		24.00

l. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter Of volume

P	7.00
---	------

m. Construction of Reinforced concrete steel tanks except for Commercial/Industrial Use:

i. Above ground, up to 10.00 cu. meters	P	480.00
Every cu. m or fraction thereof in excess of 10.00 cu. meters		480.00
ii. Underground, up to 20.00 cu. meters		540.00
Every cu. meter or fraction thereof in excess of 20.00 cu. meters		24.00

n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:

- i. Underground, per cu. meter or fraction thereof of excavation ————— P 3.00
- ii. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank ————— 3.00
- iii. Reinstallation of vertical storage, tanks shall be the same as new construction fees in accordance with Section 8.k above.

o. Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof floor area.

- i. Construction of Permanent type ————— P 10.00
- ii. Construction of Temporary Type ————— 5.00
- iii. Inspection Knock-down temporary type, per unit ————— 24.00

p. Construction of buildings and other accessory structures within cemeteries and memorial parks:

- i. Tombs, per sq. meter of covered ground areas ————— P 5.00
- ii. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area ————— 5.00
- iii. Totally enclosed mausoleums, per sq. meter of floor area ————— 12.00
- iv. Multi-level interment niches, per sq. meter, per level ————— 5.00
- v. Columbarium, per sq. meter ————— 18.00

9. Accessory Fees

a. Establishments of Line and Grade, all sides fronting or abutting streets, esteros, rivers, and creeks, first 10.00 meters ————— P 24.00

- i. Every meter or fraction thereof in excess of 10.00 meters ————— 2.00

b. Ground Preparation and Excavation Fee

- i. While the application for Building permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for Foundation, subject to verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to Determine compliance to Line and grade, setbacks, yards/easements and parking requirements.

- (a) Inspection and Verification Fee ————— P 200.00
- (b) Per cu. meters of excavation ————— 3.00
- (c) Issuance of GP & EP, valid only for thirty (30) days or superseded upon Issuance of Building Permit ————— 50.00
- (d) Per cu. meter of excavation for foundation with basement ————— 4.00
- (e) Excavation other than foundation or basement, per cu. meter — 3.00
- (f) Encroachment of footings or foundations of buildings/structures to Public areas as permitted, per sq. meter or fraction thereof of footing Or foundation encroachment ————— 250.00

c. Fencing Fees:

- i. Made of masonry, metal, concrete up to 1.80 meters in height, per linear meter or fraction thereof ————— P 3.00
- ii. In excess of 1.80 meters in height, per linear meter or fraction thereof ————— 4.00
- iii. Made of indigenous materials, barbed, chicken or hog wires, per linear meter ————— 2.40

d. Construction of Pavements, up to 20.00 sq. meters ————— P 24.00

e. In excess of 20 sq. meter or fraction thereof of paved areas intended for

commercial/industrial/institutional use, such as parking and side walk areas
gasoline station premises, skating rinks, pelota courts, tennis and basketball
courts and the like _____ P 3.00
f. Use of streets and Sidewalks, Enclosures and Occupancy of sidewalks up to
20.00 sq. meter, per calendar month _____ 240.00

i. Every sq. meter or fraction thereof in excess of 20.00 sq. meters — P 12.00
g. Erection of Scaffoldings Occupying Public Areas, per calendar month.

i. Up to 10.00 meters in length _____ P 150.00
ii. Every linear meter or fraction thereof in excess of 10.00 meters — 12.00

h. Sign Fees:

i. Erection and Anchorage of display surface, up to 4.00 sq. meter of
sign board area _____ P 120.00

(a) Every sq. meter or fraction thereof in excess of 4.00 sq. meter — 24.00

ii. Installation fees, per sq. meter or fraction thereof of display surface:

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

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

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min fee shall be P 124.00	P 46.00, min fee shall be P 240.00
Illuminated	P 18.00, min fee shall be P 72.00	P 38.00, min fee shall be P 150.00
Others	P 12.00, min fee shall be P 40.00	P 20.00, min fee shall be P 110.00
Painted On	P 8.00, min fee shall be P 30.00	P 12.00, min fee shall be P 100.00

i. Repair Fees

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

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

iii. Repairs on Buildings/structures in all groups costing more than five thousand
pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized
original materials to be replaced with same or new substitute and labor)

j. Raising of Buildings/Structure Fees:

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

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

k. Demolition/moving of Buildings/Structure Fees, per sq. meter of area or dimension involved:

- i. Buildings in all Groups per sq. meter floor area _____ P 3.00
- ii. Building systems/Frames or portion thereof per vertical or horizontal dimension, including Fences _____ P 4.00
- iii. Structures of up to 10.00 meters in height _____ 800.00
 - (a) Every meter portion thereof in excess of 10.00 meters _____ 50.00
- iv. Appendage up to 3.00 cu. meter/unit _____ 50.00
 - (a) Every cu. meter or portion thereof in excess of 3.00 cu meters — 50.00
- v. Moving Fee, per sq. meter of area of building/structure to be moved- 3.00

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

a. Division A-1 and A-2 Buildings

- i. Costing up to P 150,000.00 _____ P 100.00
- ii. Costing more than P 150,000.00 up to P 400,000.00 _____ 200.00
- iii. Costing more than P 400,000.00 up to P 850,000.00 _____ 400.00
- iv. Costing more than P 850,000.00 up to P 1,200,000.00 _____ 800.00
- v. every million or portion thereof in excess of P 1,200,000.00 _____ 800.00

b. Divisions B-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/and I-1 Buildings

- i. Costing up to P 150,000.00 _____ P 200.00
- ii. Costing more than P 150,000.00 up to P 400,000.00 _____ 400.00
- iii. Costing more than P 400,000.00 up to P 850,000.00 _____ 800.00
- iv. Costing more than P 850,000.00 up to P 1,200,000.00 _____ 1,000.00
- v. every million or portion thereof in excess of P 1,200,000.00 _____ 1,000.00

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

- i. Costing up to P 150,000.00 _____ P 150.00
- ii. Costing more than P 150,000.00 up to P 400,000.00 _____ 250.00
- iii. Costing more than P 400,000.00 up to P 850,000.00 _____ 600.00
- iv. Costing more than P 850,000.00 up to P 1,200,000.00 _____ 900.00
- v. every million or portion thereof in excess of P 1,200,000.00 _____ 900.00

d. Division J-I Buildings/structures

- i. With floor area up to 20.00 sq. meters _____ P 50.00
- ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters — 240.00
- iii. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters - 360.00

- iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters - 480.00
 - v. With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters -1,200.00
 - vi. With floor area above 10,000.00 sq. meters _____ P 2,400.00
- e. Division J-2 Structures:
- i. Garages, carports, balconies, terraces, lanais and the like, 50% of the rate of the principal building, of which they are accessories.
 - ii. Aviaries, aquariums, zoo structures and the like: same rates as for the Section 10.d. above
 - iii. Towers such as Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:
 - (a) First 100.00 meters of height from the ground _____ P 800.00
 - (b) Every meter or fraction thereof in excess of 10.00 meters _____ 50.00
- f. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected- P5.00

11. Annual Inspection Fees

- a. Divisions A-1 and A-2:
- i. Single detached dwelling units and duplexes are not subject to annual inspections.
 - ii. If the owner requests inspections, the fee for each of the services enumerated below is _____ P 120.00
 - Land Use Conformity
 - Architectural Presentability
 - Structural Stability
 - Sanitary and health Requirements
 - Fire-Resistive Requirements
- b. Divisions B-1/D-1,2,3/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/ and I-1, Commercial, Industrial, Institutional, buildings and appendages shall be assessed area as follows:
- i. Appendage of up to 3.00 cu. meters/unit _____ P 150.00
 - ii. Every cu. meter or fraction thereof in excess of 3.00 cu. meters _____ 50.00
 - iii. Floor area up to 100.00 sq. meters _____ 120.00
 - iv. Above 100.00 sq. meters up to 200.00 sq. meters _____ 240.00
 - v. Above 200.00 sq. meters up to 350.00 sq. meters _____ 480.00
 - vi. Above 350.00 sq. meters up to 500.00 sq. meters _____ 720.00
 - vii. Above 500.00 sq. meters up to 750.00 sq. meters _____ 960.00
 - viii. Above 750.00 sq. meters up to 1,000.00 sq. meters _____ 1,200.00
 - ix. Every 1,000 sq. meters or its portion in excess of 1,000.00 sq. m - 1,200.00

c. Divisions C-1,2, Amusement Houses, Gymnasias and the like:

- | | |
|---|----------|
| i. First class cinematographs or theaters _____ P | 1,200.00 |
| ii. Second class cinematographs or theaters _____ | 720.00 |
| iii. Third class cinematographs or theaters _____ | 520.00 |
| iv. Grandstands/Bleachers, gymnasias and the like _____ | 720.00 |

d. Annual plumbing inspection fees, each plumbing unit _____ P 60.00

e. Electrical Inspection Fees:

i. A onetime electrical inspection fee equivalent to 10% of Total electrical Permit fees shall be charged to cover all inspection trips during construction.

ii. Annual inspection Fees are the same as in section 4.e.

f. Annual Mechanical Inspection Fees:

i. Refrigeration and Ice Plant, per ton:

- | | |
|--|-------|
| (a) Up to 100 tons capacity _____ P | 25.00 |
| (b) Above 100 tons up to 150 tons _____ | 20.00 |
| (c) Above 150 tons up to 300 tons _____ | 15.00 |
| (d) Above 300 tons up to 500 tons _____ | 10.00 |
| (e) Every ton or Fraction thereof above 500 tons _____ | 5.00 |

ii. Air Conditioning Systems:

- | | |
|--|-------|
| (a) Window Type air conditioners, per unit _____ P | 40.00 |
|--|-------|

iii. Packaged or centralized air conditioning systems:

- | | |
|--|-------|
| (a) First 100.00 tons, per ton _____ P | 25.00 |
| (b) Above 100 tons up to 150 tons, per ton _____ | 20.00 |
| (c) Above 150 tons up to 300 tons, per ton _____ | 15.00 |
| (d) Above 300 tons up to 500 tons, per ton _____ | 10.00 |
| (e) Every ton or fraction thereof above 500 tons _____ | 5.00 |

iv. Mechanical Ventilation, per unit, per kW:

- | | |
|---------------------------------|-------|
| (a) Up to 1kW _____ P | 10.00 |
| (b) Above 1kW to 7.5 kW _____ | 50.00 |
| (c) Every kW above 7.5 kW _____ | 20.00 |

v. Escalators and moving Walks: Funiculars and the like:

- | | |
|--|--------|
| (a) Escalator and Moving walks, per unit _____ | 120.00 |
| (b) Funiculars, per kW or fraction thereof _____ | 50.00 |

(c) Per lineal meter or fraction thereof of travel	10.00
(d) Cable Car, per kW or Fraction thereof	25.00
(e) Per lineal meter of travel	2.00

vi. Elevators per unit:

(a) Passengers elevators	P	500.00
(b) Freight elevators		400.00
(c) Motor Driven Dumbwaiters		50.00
(d) Construction elevators for materials		400.00
(e) Car elevators		500.00
(f) Every landing above first five (5) landings for all above elevators –		50.00

vii. Boilers per Unit

(a) Up to 7.5 kW	P	400.00
(b) 7.5 kW up to 22 kW		550.00
(c) 22 kW up to 37 kW		600.00
(d) 37 kW up to 52 kW		650.00
(e) 52 kW up to 67 kW		800.00
(f) 67 kW up to 74 kW		900.00
(g) Every kW or fraction thereof above 74 kw		4.00

viii. Pressurized water heaters, per unit P | 120.00 |

ix. Automatic fire extinguishers, per Sprinkler Head P | 2.00 |

x. Water, Sump and Sewage pumps for Buildings/structures for Commercial/ Industrial purposes, per kW:

(a) Up to 5 kW	P	55.00
(b) Above 5 kW to 10 kW		90.00
(c) Every kW or fraction thereof above 10 kW		2.00

xi. Diesel/Gasoline Internal Combustion engine, Gas Turbine/Engine, Hydro Nuclear or solar Generating Units and the like, per kW:

(a) Per kW, up to 50 kW	P	15.00
(b) Above 50 kW up to 100 kW		10.00
(c) Every kW or fraction thereof above 100 kW		2.40

xii. Compressed air, vacuum, commercial/institutional/industrial gases, per outlet P | 10.00 |

xiii. Power Piping for gas/steam/etc., per lineal meter or fraction there of or per cu.

- meter or fraction thereof, whichever is higher _____ P 2.00
- xiv. Other internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,
- (a) Per unit, Up to 10 kW _____ P 100.00
- (b) Every kW above 10 kW _____ 3.00
- xv. Other Machines and/or equipment for commercial/industrial/institutional use or not elsewhere specified, per unit:
- (a) Up to ½ kW _____ P 8.00
- (b) Above ½ kW up to 1 kW _____ 23.00
- (c) Above 1 kW up to 3 kW _____ 39.00
- (d) Above 3 kW up to 5 kW _____ 55.00
- (e) Above 5 kW up to 10 kW _____ 80.00
- (f) Every kW above 10 kW or fraction thereof _____ 4.00
- xvi. Pressure vessels, per cu. meter or fraction thereof _____ P 40.00
- xvii. Pneumatic tubes, Conveyors, Monorails for material handling, per lineal meter or fraction thereof _____ P 2.40
- xviii. Weighing Scale Structure, per ton or fraction thereof _____ P 30.00
- xix. Testing/Calibration of pressure gauge, per unit _____ P 24.00
- xx. Every Mechanical ride inspection, etc., used in amusement centers of fairs such as Ferris wheel, and the like, per unit _____ P 30.00
- g. Annual electronics inspection fees shall be the same as the fees in Section 7. Of this Schedule.

12. Certifications

- a. Certified true copy of Building Permit _____ P 50.00
- b. Certified true copy of Certificate of Use/occupancy _____ P 50.00
- c. Issuance of Certificate of Damage _____ P 50.00
- d. Certified true copy of Certificate of Damage _____ P 50.00
- e. Certified true copy of Electrical Certificate _____ P 50.00
- f. Issuance of Certificate of Gas Meter Installation _____ P 50.00
- g. Certified true copy of Certificate of Operation _____ P 50.00
- h. Other Certifications _____ P 50.00

SECTION 61. ADMINISTRATIVE PROVISIONS: The application for the construction and/or repair shall be in writing and shall be forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owner as well as the architecture or engineer who draw the plan, an estimate of the estimated cost of the proposed work and the following:

a) A copy of a plan showing the location of the building to be constructed with reference to boundaries of the lot and fit constructed in the town proper or Poblacion.

b) General Drawing: **ACTIVE PROVISIONS:**

1. Floor and roof plans
2. Foundation and footing plans
3. Transfer and longitudinal plan
4. Elevation
5. Framing plans showing complete forming of building or structure
6. Isometric flow of plumbing layout
7. Electrical layout and
8. Details of structure and architectural parts.

SECTION 62. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not more than Four Hundred (P400.00) pesos or an imprisonment of not more than Two (2) months or both at the discretion of the court. Provided that notwithstanding the imposition of fine and imprisonment, the offender shall be required to secure the necessary building permit and pay the corresponding fees thereof or as required by existing ordinance. 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 the said building or structure within a reasonable period upon receipt the order of demolition; and provided finally, that upon failure of the offender to remove or demolish the said building or structure, the Municipal Mayor or his duly authorized representative shall undertake such removal or demolish at the expenses of the offender.

SECTION 63. TIME OF PAYMENT: The fees imposed in this article shall be paid to the Municipal Treasurer upon application of this permit within the office of the Municipal Mayor.

ARTICLE J. PERMIT FEE ON STORAGE OF FLAMMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCES

SECTION 64. IMPOSITION OF FEES: There shall be collected from every person storing the hereunder substances the following annual fees.

a) Storage of gasoline, diesel fuel, kerosene and similar products: **ACTIVITIES**

The following:	
Gasoline	200.00
Diesel	150.00
Kerosene	100.00
b) Storage of cinematographic film	200.00
c) Storage of celluloid	200.00
d) Storage of calcium carbide:	
Less than 50 cases	121.00
50 to 99 cases	182.00
100 cases or more	182.00
e) Storage of tar, resins and similar materials:	
Less than 1,000 kilos	182.00
1,000.00 to 2,500 kilos	182.00
3,000 to 5,000 kilos	182.00
Over 5,000 kilos	302.00
f) Storage of coal deposits:	
Below 100 tons	182.00
100 tons or above	363.00
g) Storage of combustible, flammable or explosive substance not mentioned above	121.00

SECTION 65. TIME OF PAYMENT: The fees imposed herein shall be paid to the Municipal Treasurer upon application for his permit with the Municipal Mayor to store the aforementioned substances.

SECTION 66. ADMINISTRATIVE PROVISIONS;

- a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without first securing a permit therefore, gasoline not exceeding the quantity of One Hundred (100) gallons kept in and use by any kind of motor boats. And any quantity of gasoline kept in the tank and used by any motor vehicles shall be exempted from the permit fee herein required.
- b) The Municipal Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall have supervisions therefore.

SECTION 67. PENALTY: Violation of this article shall be punished by a fine of Two Hundred (200.00) pesos and imprisonment of two (2) months or both at the discretion of the court.

ARTICLE K. PERMIT FEE FOR HUNTING

SECTION 68. IMPOSITION OF FEE: There shall be collected a fee of Twenty (P20.00) pesos from every person who shall apply for a permit to hunt small or big game within the municipality for a period of not more than Thirty (30) days.

SECTION 69. TIME OF PAYMENT: The hunting permit fee shall be paid to the Municipal Treasurer upon filing of the applicant for the permit from the Mayor thru the Chief of Police.

SECTION 70. ADMINISTRATIVE PROVISION: The hunting permit shall be issued only upon presentation of the applicant of the necessary permit issued by national government office as required by law or regulation for the same purpose.

SECTION 71. PENALTY: Any violation of the provision of this article shall be punished by a fine of not more than Two Hundred (P 200.00) pesos, imprisonment of not more than One (1) month, or both, at the discretion of the court.

ARTICLE L. PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

SECTION 72. IMPOSITION OF FEE: Every person who shall conduct or hold any program or activity involving the grouping of people within the jurisdiction of the municipality shall obtain a Mayor's permit therefore for every occasion of not more than Twenty Four (24) hours and pay to the Municipal Treasurer the corresponding fee in the following scheduled:

DANCES ON PUBLIC PLACES:

Jam session	50.00
Benefit Dance with ordinary sound and light System (non-fiesta days)	100.00
With Stereo-quadrosonic sound and disco light (non-fiesta)	150.00
Coronation Ball:	
Barangay	50.00
Poblacion	100.00
Benefit Dances:	
Barangays:	
With ordinary sound and light system	100.00
with stereo-quadrosonic and disco light	150.00
Poblacion:	
With ordinary sound and light system	100.00
With Stereo-quadrosonic and disco light	200.00

STAGE PRESENTATION:

Stage shows and vaudeville	150.00
Drama	150.00
Cultural and Fashion shows	150.00

HOLDING PARTIES:

Wedding Party	150.00
Baptismal Party	150.00
Other Parties	150.00

OTHER ACTIVITIES:

Beauty popularity contest	150.00
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SECTION 73. EXEMPTION: Program or activities conducted by education, charitable, religious and government institutions fee to the public shall be exempt 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 entities.

SECTION 74. ADMINISTRATIVE PROVISIONS: A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the INP Command for the municipality who shall assigned a police to the venue of programs or activities to help maintain peace and order.

SECTION 75. PENALTY: Any violation to this article shall be punished by a fine of not more than One Hundred (P 100.00) pesos or imprisonment of not more than thirty (30) days or both, at the discretion of the court.

ARTICLE M. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

SECTION 76. IMPOSITION OF FEE: There is hereby levied an annual fee for the sealing and licensing of weights and measures at rates prescribed thereafter.

	Rate for fee per annum
a) Apothelary Balance or Scale	
1,000 grams or less	P 150.00
Over 1,000 grams	250.00
b) Platform Scales	
25 kilos or less	150.00
Over 25 up to 500 kilos	250.00
Over 500 up to 2,000 kilos	750.00
Over 2,000 kilos	1,500.00
c) Steelyards or Espada Scales	
25 kilos or less	100.00
Over 25 up to 100 kilos	150.00
Over 100 kilos	250.00
d) Clock Type Scales	
5 kilos or less	100.00
Over 5 kilos up to 10 kilos	150.00
Over 10 kilos up to 50 kilos	200.00
e) Meter Sticks	50.00
f) Chain and Papes	
100 meters or less	100.00

SECTION 77. EXEMPTION: Weights and Measures used by government entities or agencies shall be presented to the office of the Municipal Treasurer for proper testing and sealing but shall be exempt from the payment of the fees in this article.

SECTION 78. TIME AND MANNER OF PAYMENT: The fees prescribed in this article shall be paid to the Municipal Treasurer, this municipality upon presentation of the subject scale or measuring device for testing and sealing for the first time and within 20 days from the anniversary of its sealing in case or renewal every year.

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

SECTION 79. SURCHARGE FOR LATE PAYMENT: Failure to the Taxpayer to have this scale or measures presented for testing and scaling annual within the period prescribed in the preceding section shall subject him to a surcharge of 25% of the tax due which shall be collected at the same manner as the tax due.

SECTION 80. ADMINISTRATIVE PROVISIONS:

- a) Municipal Treasurer are hereby required to keep seals of secondary standard prescribed by the Department of Science and Technology.
- b) Testing and sealing of weights and measures - The testing, sealing and licensing of weight and measures shall be the duty of the Municipal Treasurer which should be done before any device of weight and measures shall be use by any person and annual thereafter within 20 days from the anniversaries of its testing, sealing and licensing.
- c) Destruction of defective instruction of weights and measures any defective instrument of weight and measures maybe destroyed by the Municipal Treasurer or his duly authorized representative of its defects is such that it cannot readily and secured be repaired.
- d) Testing of instrument of weights or measures to be use by government agencies shall be tested and sealed free of charge.
- e) Dealers permits to keep unsealed weights and measures - Upon obtaining written permission from the Municipal Treasurer any dealer of weights and measures may keep instrument in stock for sale without sealing until sold or use

provided that the Municipal Treasurer or his representative may test the accuracy of the instrument anytime to assure the public that the same are not defective.

- f) Unlawful possession or use of instrument for months from last sealing – Any person making a practice of buying or selling goods by weights of measure, or of furnishing services the value of which is estimated by weights or measure, who has in his possession without permit any unsealed scale, balance, weight and measure, and any person who uses, in any purchased or sale or in estimating the value of any service furnished any instrument of weight or measure that has not been officially sealed, or if previously sealed, the licensed therefore has expired and has not been renewed in due time, shall be punished of not exceeding Five Hundred (P 500.00) pesos or by imprisonment for not exceeding one year or both but if such scale, balance, weight or measure so used has been officially, sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alteration, such instrument shall, if presented for sealing promptly on demand or any authorized sealer or inspector of weights and measures, be sealed, and the owner, possessor or user of same shall be subject to no penalty except, surcharge equal to five times the regular fee fixed by law for sealing of an instrument of its

class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

SECTION 81. PENALTIES AND COMPROMISE: Alteration or fraudulent use of instrument of weight and measure.

- a) Any person who with fraudulent intent alters any scale or balance weight or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure whether sealed or not, shall be punished by a fine of not less than Two Hundred (P 200.00) pesos not more than Two (2) years or both.
- b) Any person who fraudulently given short weight or measure in the making of a sale, or who fraudulently take excessive weight or measure in measurer, fraudulently misrepresent the weight of measure thereof, shall be punished by a fine of not less than Two Hundred (P 200.00) pesos not more than One Thousand (P 11,000.00) pesos or by imprisonment for not less than Three (3) months not more than Six (6) months or both.

ARTICLE N. PERMIT FEE ON PROFESSION NOT REQUIRING GOVERNMENT EXAMINATION

SECTION 82. IMPOSITION OF FEE: There shall be collected as equal fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of occupation of calling not requiring examination with this municipality, as follows:

OCCUPATION OF CALLING Rate or fee per annum

Barber	P 150.00
Bartender/Salesgirl	200.00
Beautician	150.00
Bookkeeper/typist	150.00
Butcher	150.00
Blacksmith	150.00
Carpenter	150.00
Carver. Sculptor	150.00
Cook	150.00
Electronic	200.00
Magician	200.00
Masonry Work	200.00
Painter	150.00
Pianist, musician	150.00
Professional boxer	150.00
Stage performer	150.00
Welder, auto mechanic	200.00
Tutorial Services	1000.00/annum

SECTION 83. TIME AND MANNER OF PAYMENT: The fees prescribed in this article shall be paid to the Municipal Treasurer this municipality upon filling of the application or the first time and annually thereafter within the first Twenty (20) days of January and every quarter thereafter, the permit fee is payable for every separate or distinct occupation or calling engaged in.

SECTION 84. SURCHARGE FOR LATE PAYMENT: Failure to pay the fee prescribed in this article within the time prescribed shall subject a tax payer to a surcharge of Twenty Five (25%) percent 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.

SECTION 85. ADMINISTRATIVE PROVISIONS:

- a) The Municipal Treasurer shall keep a record of all persons engaged in occupation and/ or calling not requiring government examination and The corresponding payment of fees required under personal data for reference purposes.

- b) Person 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 association of the practice of the said occupation or calling.

SECTION 86. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Two Hundred Fifty (P 250.00) but not exceeding Five Hundred (P 500.00) pesos or imprisonment of not less than ten (10) days but not exceeding Thirty (30) days or both at the discretion of the court.

CHAPTER IV – SERVICE FEE

ARTICLE A. SECRETARY'S FEES

SECTION 87. 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 the Municipal Government of this municipality.

1. For every 100 words or fraction thereof computerized
(Not including the certificate and notation)

First 2 copies	50.00
For every additional copy	10.00

2. Where the copy to be furnished is in printed form in whole or in Part, for each page (double this fee if there are two Pages in a sheet)

15.00

3. For each certification of correctness (with seal of office)
Written on the copy or attached thereto.

First 2 copies	30.00
For every additional copy	15.00

4. For certifying the official act of the Municipal Judge or other Judicial certificate clearances, Municipal Mayor, Municipal Treasurer, Municipal Assessor, Municipal Secretary, or MPDC, Local Civil Registrar and other Municipal Officials.

First 2 copies	30.00
For every additional copy	30.00

5. For certified copies of any papers, records, decrees judgment or entry of which any person is entitled to demand and received a copy (in connection with judicial proceedings) for each one hundred (100) words.

60.00

6. Certified photo copy per page

25.00

7. For preparing affidavits or any documents, per page/per sheet.

20.00

8. For administering oaths, per documents

50.00

9. For certifications in lieu of lots license or permit, two copies

50.00

10. Confirmation Fee of Loans (GSIS)

50.00

SECTION 88. 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 any municipal record or documents is made.

SECTION 89. EXEMPTIONS: Fee imposed in this article shall not be collected for copies furnished to other offices and branches or 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.

ARTICLE B. CIVIL REGISTRY FEES

SECTION 90. IMPOSITION OF FEES: There shall be collected for services rendered by the Municipal Civil Registrar of this municipality.

a) Marriage Fees:

1. Application for Marriage License –
 1. A for application where applicants are residents of the municipality, per applicant P 250.00
 1. B for application where one of the applicants is Non-resident 350.00
 1. C for application where one of the applicants are a foreigner 1,000.00
2. Marriage License Fee 2.20
3. Marriage Solemnization Fee 200.00
4. Certification Fee (Local Application) 50.00
5. Certification Fee (for abroad) 100.00
6. Verification Fee 40.00
7. True copy 50.00

b). For registration of documents and certified copies of documents of file in the office of the Local Civil Registrar.

1. Legitimate 100.00
2. Adoption 200.00
3. Annulment of Marriage 500.00
4. Naturalization 500.00
5. Divorce or legal separation 500.00
6. Processing Fee Change of first name 3,000.00
7. Correction of clerical error/document 500.00
8. Processing Fee on Migrant Petition 1,000.00
9. Endorsement Fee 50.00
10. Out of town Registration processing fee 50.00
11. Delayed Registration pf vital event after 2 years 100.00

b) Permit for cadaver disposition:

1. Burial Permit fee 100.00
2. Fee for exhumation 100.00
3. Fee for removal or transfer of cadaver 100.00
4. Mayors permit to transfer cadaver 100.00

d). Processing Fee: There shall be collected as processing fee in the amount of P100.00 in line with the Batch Request Entry System (BREQS) Program of the National Statistics Office (NSO), as follows:

1. Copies of birth, death, marriage documents
2. Copies of annotated or endorsed documents provided copies of said documents have already been issued by the NSO previously.
3. Certificates of No Record of Marriage (CENOMAR).

SECTION 91. 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 92. ADMINISTRATIVE PROVISIONS: Marriage license shall not be issued unless a certification issued by the Family Planning Coordinating Council that the applicants have undergone lectures on Family Planning.

SECTION 93. EXEMPTION: The above fees shall not be collected in the following cases.

- a) Issuance of certified copies of documents for official use at the request of a component court or other government agencies.
- b) Issuance of birth certificate of children reaching school age when such certificates are required for admission to the primary grades in public school
- c) Burial permit or a pauper, per recommendation of the Municipal Health Officer and the Mayor.

SECTION 94. PERSONS CHARGED WITH THE DUTY OF NOT REPORTING TO THE LOCAL CIVIL REGISTRAR: The facts of birth, deaths and marriage in accordance with the civil registry law otherwise known as Act. No. 3753, who fails to perform their duties, shall be reported with the Local Civil Registrar this Municipality to the fiscal of the province for proper action and prosecution for violation of the Civil Registry Law.

The following persons are charge with the duty of not reporting the facts of births, deaths and marriage, etc.

For birth: In the following order:

(Rule a2 Adm. Order No. 3 dated 11/04/42 of the Civil Registrar General)

1. Physician in attendance of births.
2. Midwife/Nurse in attendance at birth.
3. Either parents of the newborn child.

For deaths in the following order:

(Rule 25, Adm. Order No. 3 dated 11/04/42 of the Civil Registrar General)

1. Physician who attended the deceased.
2. Member of the family of the deceased.
3. Mayor
4. Secretary
5. Councilor or SB Member

For marriage:

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

SECTION 95. PENALTY: Any person violating the provisions of this article shall be punished by a fine of not less than Fifty (P 50.00) pesos or more than One Hundred (P 100.00) pesos and/or imprisonment or not less than ten (10) days or more than Twenty (20) days or both at the discretion of the court.

ARTICLE C. POLICE CLEARANCE FEE

SECTION 96. IMPOSITION OF FEES: There shall be collected a service fee for each police clearance issued as follows:

- | | |
|---|--------|
| a) For domestic & foreign employment, scholarship grant,
Study grant | 100.00 |
|---|--------|

- | | |
|--|--------|
| b) For passport or visa application | 200.00 |
| c) For local residents for any purpose | 100.00 |

SECTION 97. TIME OF PAYMENT: The service fees imposed in this article shall be paid to the Municipal Treasurer upon application for Mayor's and Police Clearance certificate.

ARTICLE D. MAYOR'S CLEARANCE FEE

SECTION 98. IMPOSITION OF FEES: There shall be collected a service fee for each Mayor's clearance issued as follows:

- | | |
|---|--------|
| a) For domestic & foreign employment, scholarship grant,
Study grant | 150.00 |
| b) For passport or visa application | 200.00 |
| c) For local residents for any purpose | 75.00 |
| b) Sworn Statement of Local Chief Executive
(Non-Professional) | 50.00 |
| (Professional) | 100.00 |

SECTION 99. TIME OF PAYMENT: The service fees imposed in this article shall be paid to the Municipal Treasurer upon application for Mayor's Clearance certificate.

ARTICLE E. SANITARY INSPECTION FEE

SECTION 100. IMPOSITION OF FEES: There shall be collected an annual sanitary inspection fee of Fifty (P 50.00) pesos from each business establishments at this municipality.

SECTION 101. TIME OF PAYMENT: The fee is imposed in this article shall be paid to the Municipal Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer and upon renewal of the same every year thereafter within the first Twenty (20) days of January.

SECTION 102. ADMINISTRATIVE PROVISIONS:

- a) The Municipal Health Officer, Sanitary Inspector or his duly authorized Representative shall conduct an annual inspection on all business establishments and buildings to determine the adequacy of ventilation, general sanitary condition and propriety for habitation.
- b) The Municipal Health Officer shall require evidence of payment fee imposed herein before he issue a sanitary inspection certificate.

SECTION 103. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Fifty (P50.00) pesos but not exceeding One Hundred (P100.00) pesos or imprisonment of not less than Ten (10) days but not exceeding One (1) month or both at the discretion of the court.

ARTICLE F. SERVICE CHARGE FOR GARBAGE COLLECTION

SECTION 104. IMPOSITION OF FEE: There shall be collected from every owner or a business establishment as annual garbage fee in accordance with the following schedule:

Garbage Fee per Annum

- | | |
|---|----------|
| a) Manufacturer of any article of commerce including
Brewers, Distillers, re packers and compounds of
Liquors, distilled Spirits and/or wines | 1,000.00 |
| b) Importers and Exporters | 250.00 |
| c) Retailers, dealers, independent wholesalers and
distributors of any article of commerce: | |

1. Sari-sari stores	120.00
2. Groceries	120.00
3. Supermarkets	1,000.00
4. Bazaar and Department Stores	1,000.00
5. Drug Stores	250.00
6. Others	110.00
d) On eating places like café, cafeterias, restaurants, and other similar establishment	120.00
e) On business principally rendering services	120.00
f) On amusement places	200.00
g) On financing institutions like banks, insurance companies, etc.	550.00
h) On lodging and living establishments, like apartments, Condominium, hotels and motels	350.00
i) On barber shops, tailor/dress shops	120.00
j) Movie Houses,	350.00
k) On private detective and security agencies	200.00
l) On rice and corn mills	250.00
m) Other business establishment not mentioned above	110.00
n) Private House Holds	120.00

SECTION 105. TIME OF PAYMENT: The fees prescribed in this article shall be paid to the Municipal Treasurer in advanced on or before the tenth (10th) day of every month or to the authorized representative who shall collect the said fee from the establishment.

SECTION 106. SURCHARGE FOR LATE PAYMENT: Failure to pay the tax prescribed in this article within the time required shall subject the tax payer to a surcharge of Twenty five (25%) percent of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 107. ADMINISTRATIVE PROVISION:

- For purposes of the imposition, the area of the garbage collection shall only be the business area of the town proper and public market.
- The owner or operator of the aforementioned business establishment shall be provided for his premises the required garbage can or receptacle properly covered which shall be place in front of his establishment before the time of collection of the Municipal Government garbage truck.
- The sanitary inspector/or the Municipal Health Officer shall inspect once every month the said business establishment to find out whether garbage is properly disposed within their premises, subject for collection of the garbage truck of the Local Government Unit.

SECTION 108. PENALTY: Any violation of the provision of this article shall be punished by a fine of not less than Two Hundred (P 200.00) pesos, but not exceeding Five Hundred (P500.00) pesos, or imprisonment of not less than Ten (10) days but not exceeding One (1) month, or both, at the discretion of the Court.

ARTICLE G. ASSESSMENT FEES

SECTION 109. IMPOSITION OF FEES: There shall be collected a service fee for services rendered by the Municipal Assessment Office of this municipality.

a) For Issuance of Original Declaration of Real Property Value (DRPV)	50.00
b) For Issuance of True Copy of DRPV	50.00
c) Certification of Land Holdings	50.00
d) Verification Fee of Land/building/machineries	50.00
e) Service fee /sketch map and drawings/Annotation Fee	50.00
f) Inspection fee of real property and improvements	50.00

SECTION 110. ADMINISTRATIVE PROVISION: Fees and charges shall be paid to the Municipal Treasurer's Office, likewise the Municipal Treasurer or his/her duly authorized representative shall issue an official receipt. The Municipal Treasurer shall keep a separate account "Assessment Services" of the collected service fees and/or charges for every issuance of Declaration of Real Property Value whether original or true copy and certification. This ordinance is form part of the Municipal Revenue code of this municipality.

CHAPTER V. MARKET FEES

ARTICLE A. FEES AND CHARGES ON MARKET TIENDAS AND STALLS

SECTION 111. DEFINITION: When used in this article.

Public Market – Refer to the place where building or structure of any kinds, designated by the Sangguniang Bayan as Proper Central Market.

Market Premises – Refers to an open space in the compound part of the market lot consisting of bare grounds, not covered by market building, and usually occupied transient vendors especially during market days.

For purpose of this article, buying and selling of goods in any places except those made by duly licensed establishment within a radius of threes (3) kilometers from the market compound to Proper Central Market, and all other markets established thereafter, are considered made within the market premises and are subject to market fees.

Market Stall – Refers to the subdivision of the market, housing one class group of allied goods, commodities or merchandise.

SECTION 112. MARKET SECTION: For purpose of this article, the public market shall be divided into the following sections.

- a) **Fish Section** – Fresh fish, clams, oysters, lobsters, shrimps, seaweed and other sea foods or marine products.
- b) **Meat Section** – Fresh meat from cow, Carabao, Goat, Sheep, Pig, etc.
- c) **Vegetable and Fruit Section** – All kinds of vegetable, fruit and root crops.
- d) **Dry Goods Section** – All kinds of textiles, ready to wear (RTW) dresses and apparel.
- e) **Groceries and Sari-sari Section** – All kinds of groceries, like biscuits, crackers, all kinds of cakes, butter, cheese, confectioneries, candies, canned goods and other goods, beverages, soft drinks, flour, rice, oatmeal ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, eggs, toilet articles, corn, sausages, mango, starch, salt, soap, and other household and food products including firewood and charcoal.
- f) **Glass wares and farm implements** such as harrow, link, rope and the like. All kinds of kitchen utensils made of clay.
- g) **Poultry Product Section** – All chicken, ducks, birds, duckling eggs, poultry foods.
- h) **Eateries and cooked Food Section** – All kinds of cooked foods including refreshment and cakes
- i) **Miscellaneous Section** – This includes beauty parlors, tailoring and dress shops, newspapers, and magazine stand, radio and watch repair shops, office supplies and photo studios.

SECTION 113. IMPOSITION OF FEES:

- a) Permanent vendors occupying the old market building owned and/or maintained by the LGU either by stall or tables, shall pay a lot rental at P 22.00 per square meter per month.
- b) Business Plate shall be established in every establishment and the proprietor shall be charged the corresponding fee in the amount of P 200.00. (subject for changes base on plate and sticker)
- c) Rentals of newly constructed building from the year 2019 and beyond shall be subject for agreement between the lessee and the lessor to be reflected in the lease contract prior occupancy. The rental of stall of the newly constructed building is P3,000.00 pesos per month.
- d) Transient vendors occupying at the open space/lots such as; plaza and parks, sidewalks and road shoulders display their goods/products/items shall pay a rental in the amount of P50.00 per square meter per day and cash tickets depending on the kind and volume of the products displayed.
- e) Market entrance fee for suppliers/distributors/peddlers/ambulant vendors. A market entrance fee shall be collected from transient vendors on the following enumerated commodities:

e. 1. - Agricultural Products

Rate of Fee
Per day

a) Root Crops

1. Carrots	P 0.15 cents/kilo
2. Gabi, Bisol and the like	0.15 cents/kilo
3. Potatoes	0.15 cents/kilo
4. Radish	0.15 cents/kilo
5. Singkamas	0.15 cents/kilo
6. Ube	0.15 cents/kilo
7. All other kinds of root crops	0.15 cents/kilo

b) Fruit

1. Apples	1.25 peso/kilo
2. Bananas	1.25 peso/kilo
3. Chicos	1.25 peso/kilo
4. Citrus and oranges, native	1.25 peso/kilo
5. Durian	1.25 peso/kilo
6. Grapes	1.25 peso/kilo
7. Guavas (hybrid)	1.25 peso/kilo
8. Guavas (native)	1.25 peso/kilo
9. Jack fruit	1.25 peso/kilo
10. Lanzones	1.25 peso/kilo
11. Marang	1.25 peso/kilo
12. Mangoes	1.25 peso/kilo
13. Papaya	1.25 peso/kilo
14. Pineapple	1.25 peso/kilo
15. Pakwan	1.25 peso/kilo
16. Sininguelas	1.25 peso/kilo
17. Sunkist	1.25 peso/kilo
18. Water melon	1.25 peso/kilo
19. All other kinds of fruits	1.25 peso/kilo

e. 1.3 Vegetables

1) Leafy Vegetable:

a) Cabbage	0.65cents/kilo
b) Chinese peachy	0.65cents/kilo
c) Native Peachy	0.65cents/kilo
d) All other kinds of leafy vegetables	0.65cents/kilo

2. Fruit vegetables

2. a Ampalaya	0.65cents/kilo
2. b Bantiyong	0.65cents/kilo
2. c Eggplant	0.65cents/kilo
2. d Pepino	0.65cents/kilo
2. e Sikwa	0.65cents/kilo
2. f Sayutis	0.65cents/kilo
2. g Tambayag	0.65cents/kilo
2. h Squash (kalabasa)	0.65cents/kilo
2. i Upo	0.65cents/kilo
2. j All other kinds of fruit vegetables	0.65cents/kilo

e.1.4 Spices

1. Garlic	0.65cents/kilo
2. Onions	0.65cents/kilo
a.) Bulb	0.65cents/kilo
b.) Leaf	0.65cents/kilo
3. Peppers:	
a.) Atsal	0.65cents/kilo
b.) Pungent, quilibot	0.65cents/kilo
4. Tomatoes	0.65cents/kilo
5. All other kinds of spices	0.65cents/kilo

e.1.5 Cereals and grains

1. Cacao	1.25pesos/kilo
2. Coffee beans	1.25pesos/kilo
3. Corn:	
a.) Grains	0.15cents/kilo
b.) Grits	0.15cents/kilo
c.) Young ears/tila-uban	1.25pesos/doz
4. Mongo	1.25peso/kilo
5. Palay (tipasi)	0.15cent/kilo
6. Peanuts:	
a.) Peeled	2.45pesos/kilo
b.) Unpeeled	1.25pesos/kilo
8. Poultry and animal fees	0.50cents/kilo
9. Prawn and other fish pond feed	0.50cents/kilo
10. Rice (bugas)	0.15cents/kilo
11. Rice and Corn bran (tahop)	0.15cents/kil
12. Sorghum	0.05cents/kilo
13. Soya beans	0.05cents/kilo
14. Castor beans (tangan-tangan)	0.05cents/kilo
15. Other kinds of beans	0.05cents/kilo

e.1.6 Livestock:

1. Large cattle	26.40pesos/head
2. Hogs or pigs (live weight)	15.00pesos/head
3. Goats and other livestock	6.60pesos/head
4. Chickens and other fowls (live weight)	1.25/head

h.2. Other Agricultural Products:

1. Coconuts	0.10cents/pc
2. Copra	0.15cents/kilo
3. Cassava Chips	0.10cents/kilo
4. Salt	1.25pesos/sack
5. Flour	1.25pesos/sack
6. Starch	1.25pesos/sack
7. Sugar:	1.25pesos/sack
a.) Mascovado	0.10cents/kilo
b.) Refined Sugar	0.15cents/kilo

h.3 Forest Product:

1. Charcoal	1.00pesos/can
2. Firewood	0.15ents/bundle
4. Nipa Shingles	1.00peso/hundred
5. Nito	1.10/bundle
6. Rattan String (lagu)	1.10/bundle
7. Rattan poles	0.65cents/bundles
8. Risen, and other forest Products	1.25/kilo

h.4 Industrial products:

1. Home Industries:

1.a Bamboo crafts	1.00/pc
1.b Basket	1.00/pc
1.c Batuwang or sangka	1.00/pc
1.d Ceramics & pottery Products	2.00/pc
1.e Hats	1.00/pc
1.f Mats	2.00/pc.
1.g Metal products	1.21/pc.
1.h Nigo and ayagan	1.00/pc.
1.i Ropes	
1.1 Synthetic fibers	0.25/kilo
1.2 Native fibers	0.25/kilo
1.j Shell crafts	1.00/pc
1. k Stone crafts	1.25/pc
1.l Tinsmith products	1.25/pc
1.n Other home industries	1.00/pc

2. Other Industrial Products:

2.a Coconut Oil	0.36/lt.
2.b Kerosene	0.61/lt.
2.c Lime	0..21/ltr

h.5 Wet goods:

5.1 Meat:

1.a Carabeef and beef	0.65/kilo
1.b Pork	0.25/kilo
1.c Venison	0.25/kilo
1.d Fowls and the like	0.65/head

5.2 Marine and Sea products:

For purpose of this section fish and other marine Products are hereby classified as: Special class, 1st Class 2nd Class and 3rd Class:

2. a 1st Class	P 0.65/kilo
2 nd Class	P 0.45/kilo.
3 rd Class	P 0.35/kilo
Special Class	P 0.75/kilo

2. b Other Marine Products	0.25/kilo
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SECTION 114. ADMINISTRATIVE PROVISIONS:

a) Agricultural products not sold on the day when the corresponding market entrance fee was paid shall be subject to market entrance fee of Twenty Five (25%) percent of the

original imposition. If still displayed or offered for sale the following day and thereafter, the same shall no longer be subject to market entrance fee until sold.

b) In case the vendor from whom an entrance fee as collected occupies any space with an area in excess of what he paid, for, he shall be required to pay the correct amount of fee due thereon less than what he pay have already paid an entrance fee.

c) Duty licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, tiendas, or other space, as well as the same occupants when the bring in goods, commodities or merchandise to replenish or augment their stock shall not be considered as transient vendors required to pay the market fees herein authorized.

SECTION 115. TIME AND MANNER OF PAYMENT:

a) **FOR STALLS** - The fee for the rental of market stalls shall be paid to the Municipal Treasurer or his duly authorized representative with the first Twenty (20) days of each month, in case of a new lease, the lessee shall be required to put a deposit in the amount P 1,000.00 to guarantee payment of rentals and cost of repairs chargeable to the account of the lessee, provided, that any balance thereof shall be returned to the lessee upon termination of the lessee.

SECTION 116. ISSUANCE OF OFFICIAL RECEIPTS AND CASH TICKETS: The Municipal Treasurer or his duly authorized representative shall issue on official receipt as evidence of payment of rentals of fixed stalls.

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

SECTION 117. SURCHARGE FOR LATE OR NON-PAYMENT OF FEES:

a) The lessee of a stall, who fails to pay the monthly rental fee within the prescribed to pay the rental fee for three (3) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents of the expenses of the lessee. The stall shall be declared vacant and subject to adjudication.

b) Any person occupying space in the market premises without first paying the fee imposed. In this article shall pay three times as such as the regular rate for the space occupied.

SECTION 118. ADJUDICATION OF STALL:

a) **Lease period** – The contract of lease for a stall shall for a period of one (1) year. renewable upon its expiration, unless revoked in accordance with the provision of this article.

b) **Notice of vacancy** – A notice of vacancy of newly constructed stalls shall be made for a period of fifteen (15) days immediately preceding the date fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard of the market, thick paper or any suitable material and shall be in legal form.

c) **Application for Lease** (See Appendices)

1. The application shall be under oath. It shall be submitted to the Office of the Municipal Treasurer by the applicant either in person or through his/her attorney.

2. It shall be the duty of the Municipal Treasurer to keep a register book showing the names and addresses of all applicant for a stall, the number and description of the

stall applied for, and the date and of receipt thereof together with the cash bond or deposit if any.

3. The application shall substantially in legal form.
4. Applicants who are Filipino Citizens shall have reference in the leases of public stalls. If on the last day set for filing application, there is no application from a Filipino citizen the posting of the Notice of Vacancy prescribed above shall be repeated for another ten (10) days period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicant, the adjudication of the stall shall be made thru drawing of lots or public bidding of the rental thereof to be conducted by the Market Committee.
5. In case there is only Filipino applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall be made thru drawing of lots or public bidding of the rental thereof to be conducted by the market committee on the date and hour specified in the notice. The result of the drawing of lots or public bidding shall be reported immediately by the committee to the Municipal Treasurer concerned for appropriation action.
6. The successful applicant shall furnish the Municipal Treasurer two (2) Copies of his/her picture immediately after the award of the lease. It shall be the duty of the Treasurer to affix one (1) copy of the picture to the application and the other copy of the record card kept for the purpose.
7. Appeals – Any application who is not satisfied with the adjudication need by the Municipal Treasurer or the market committee of the stall applied for, may file an appeal with Secretary of Finance through the Municipal Mayor who may submit such appeal with his comment and recommendation as he may desire to make on the matter. The decision of the Secretary of Finance in such cases shall be final.

SECTION 119. MISCELLANEOUS PROVISIONS ON STALLS:

- a) Vacancy of stall before expiration of the lease. If for any reason, a stall holder or lessee discontinue or is required his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
- b) Partnership with stall holder – A market stall holder who enters into business partnership with any party after he required the right to lease such stall have no authority to transfer to his partner the right to occupy the stall. In case of death or any legal disability of such stall holder 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 the partnership. If the surviving partner is qualified to occupy a stall under the provisions hereof and the spouse, parents, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying to the stall by given the preference to continue occupying the stall concerned, if he or she applies for it.
- c) Lease to personally administer his stall – Any person who has been awarded the right to lease a market stall in accordance with the provision hereto, shall occupy, administer and be present personally at his stall or stalls, he may employ helpers who must be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and are not disqualified under the provision thereto. The person to be employed as helpers shall, under circumstances be persons with whom the stall holder has any commercial relation or transaction.
- d) Dummies: Sub-leased of stall - In any case the person registered to be the holder of the lessee of a stall in the public market, is found to be not the person who is actually occupying said stall, the lease of such stall shall be leased his stall to another person or have connived with such person so that the latter may any person, be able to occupy the said stall.

SECTION 120. RESPONSIBILITY FOR MARKET ADMINISTRATOR: The Municipal Treasurer shall exercise direct and immediate supervision and control over the municipal public market and personnel thereof, including those duties concern the maintenance and upkeep of the market premises, in accordance with existing ordinance and other pertinent rules and regulations.

SECTION 121. CREATION OF MARKET COMMITTEE: There is hereby created a permanent market committee composed of the Municipal Treasurer as Chairman, a representative of a Mayor, Sangguniang Bayan, and the market vendors to be appointed by the Municipal Mayor, as members. The Committee will conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls in the municipal market and to certify to the Municipal Treasurer of the result thereof.

SECTION 122. RULES AND REGULATIONS:

- a) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate like fish, and meat is hereby prohibited.
- b) No person shall be utilized the public market or any thereof for residential purposes.
- c) It shall be unlawful for any person to peddle, hook, sell or offer for sale, or expose for sale, any article in the passage way (Pasilyo) used by purchasers in the market premises.
- d) It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his/her duties: nor shall parents allow their children to play in or around their stalls or in the market premises.
- e) No merchandise or article shall be sold, offered for also or exposed for sale in the market unless the same was legally acquired by the vendor or stall holder and that taxes of any kind due thereof has been paid.
- f) It shall be not unlawful for any leases to remove construct or install electrical wiring or water connection nor alter the structure of the stall without prior permit from the market administrator and approved by the Municipal Treasurer.
- g) This municipality shall not responsible to the occupant of the stalls for any loss or damaged caused by fire, theft, robbery, "forcemajeure" on any other cause. All article or merchandise left in the public market during closure time shall be at the risk of the stall holder or owner thereof.
- h) All articles abandoned in the public market building in violation of any provision of this article or any regulations or rule on the management of the market shall be deemed nuisance. It shall be the duty of the Market Administrator or his subordinate to take custody thereof. In case the articles are claimed within twenty four (24) hours thereafter, they shall be returned to their original owner upon payment of actual expenses incurred in their safe-keeping unless they have so deteriorated as to continue 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 not deteriorated and are not claimed within the time here in fixed, said article shall be sold at public suction in the proceeds thereof shall be disposed in accordance with law.

SECTION 123. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred (P500.00) pesos but not exceeding One Thousand (P1,000.00) pesos or imprisonment of not less than One (1) month but not exceeding six (6) months, or both at the discretion of the court.

**ARTICLE B. CHARGES ON MUNICIPAL LOTS OPEN FOR BUSINESSMEN,
INVESTORS, CORPORATIONS AND THE LIKE TO CONSTRUCT/ESTABLISH
COMMERCIAL BUILDING**

SECTION 124. IMPOSITION OF FEE:

- (a) All vacant space identified as commercial lots within the central market premises of Poblacion and including other lots located at the different barangays owned by the local government unit of Siayan, Zamboanga del Norte is open to all businessmen/investors to construct commercial building to operate business.
- (b) Rental of Municipal Lots under lease for construction of Permanent Commercial Structure proposed by any businessmen/investors is **P 5.00** per sq. meter per month.
- (c) Pertinent documents shall be secured by any interested parties and pay the corresponding fees prior to enter into "Contract of Lease" as follows:

Application Form
Mayor's Permit
Police Clearance
Zoning Clearance
Fire Clearance
Building Permit

SECTION 125. ADJUDICATION OF LOTS: Occupancy of lots above-described consequently construction of buildings shall be governed with the terms and conditions stipulated in the "Contract of Lease" (Format of Contract of Lease see appendices). Additional terms and conditions not mentioned in the lease contract shall be arranged between the LESSOR and the LESSEE.

SECTION 126. TRANSFER OF THE BUILDING TO THE LGU: The project proponent transfers the facility to the LESSOR (Local Government Unit) at the end of the terms stipulated in the Contract of Lease.

ARTICLE C. SLAUGHTER AND CORRAL FEE

SECTION 127. IMPOSITION OF FEE:

a) Before any animal is slaughtered for public or home consumption, a permit therefore shall be secured from the Municipal Health Officer concerned or his duly authorized representative who shall determine whether the animal or fowl is fit for human consumption, the Municipal Treasurer shall be issued official receipt upon payment of the corresponding fees.

b) The fee shall be paid to cover the cost of service in the slaughterhouse of animals at the Municipal slaughter in accordance with following rates.

Large Cattle	100.00/head
Hogs	50.00
Goats	30.00
Sheep	30.00
Others	30.00

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

Large Cattle	P	5.00
Hogs		3.00
Goats		3.00
Sheep		3.00
Others		3.00

SECTION 128. PROHIBITION: Permit to slaughter shall not be granted nor the corresponding fees shall not be collected on sick animals condemned by the Municipal Health Officer.

SECTION 129. ADMINISTRATIVE PROVISIONS:

a) The slaughter of any kind of any animal intended for sale shall be done only in the municipal slaughter 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 slaughter only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall be required for branded cattle, the production of the certificate of ownership if the owner is the applicant thereof, or the original certificate of transfer and certificate of ownership 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 be collected thereof. For unbranded cattle that have not yet reached the age of branding the Municipal Treasurer shall be required such evidence as well be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For the unbranded cattle of the required age, the necessary certificate of ownership and or transfer shall be issued and the corresponding fees collected therefore before the slaughter permit is granted.

c) Before the animal slaughtered for the public consumption, a permit thereafter shall be secured from the representative through the Municipal Treasurer. The permit shall bear the date and month of issued and the stamp of the Municipal Health Officer, as well as the page of the book in which said permit number is entered and wherein the name of permit fee, the kind of any 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 time.

SECTION 130. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred (P500.00) pesos but not exceeding One Thousand (P1,000.00) pesos or imprisonment of not less than One (1) month but not exceeding (6) months or both, at the discretion of the court.

ARTICLE D. RENTAL AND SALE OF CEMETERY LOT

SECTION 131. IMPOSITION OF FEE:

- 1) For each burial lot consisting of (1x2 meters) Two (2) square meter measurement or Fraction thereof (bare ground)

Collection of the following rental fee for a lease of Five (5) years:

1.1 Ordinary	110.00
1.2 Construction of Niches	330.00
1.3 Apartment Type Niches	1,000.00
After the end of contract term there shall be renewal.	

- 2) Perpetual structures (absolute sale of lot measuring (2 x 3 meters) Six Square meters but not more than two lots per applicant P 2,772.00

SECTION 132. 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.

SECTION 133. SURCHARGE FOR LATE PAYMENT: Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of Twenty five (25%) percent of the original amount of fee, such surcharge to be paid at the same time and in the same manner as the fee due.

SECTION 134. ADMINISTRATIVE PROVISIONS:

- a) Construction of any structure 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 presentation of the recommendation of the Municipal Health officer.
- b) Improvement of any structure in the public and private cemetery shall secure building permit at the engineering office.
- c) Renewal of lease. In case of 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 rental fees therefore.
- d) It shall be also the duty of the Municipal Treasurer to prepare and submit copies to the Barangay Captains a list of the lease 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 weeks prior to the expiration date of the lease.
- a) The Municipal Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

ARTICLE E. FEES AND CHARGES ON SPRING DEVELOPMENT WATER SYSTEM (NON-METERED) AND PLUMBING/TAPPING SERVICES OF THE LOCAL GOVERNMENT UNIT

SECTION 135. IMPOSITION OF FEES AND CHARGES: There shall be collected the following fees in every household consumer on spring development water system maintained by the local government unit in the following manner:

1. Individual household with installed faucet: P 30.00 /month
2. Households consumers on communal faucet 20.00 /month

SECTION 136. TAPPING/INSTALLATION SERVICES:

Residential:

Tapping Fee	75.00
Application Fee	110.00
Mayor's Permit Fee	110.00
	P275.00

Commercial:

Tapping Fee	150.00
Application Fee	100.00
Mayor's Permit Fee	100.00
Note: increase to 10% all	P350.00

Other Requirements:

Commercial:

Sketch Plan
Business Permit
Community Tax

Residential:

1. Sketch Plan
2. Community Tax

2. Interested households will provide and prepare the following:

- 1) One-half (½) inch diameter G.I. or PVC or Polyethylene Water Pipes
- 2) Necessary pipe coupler or couplings
- 3) Faucets, and
- 4) Water meter.

SECTION 137. WATER TARIFF FOR LEVEL III WATER SUPPLY:

CLASSIFICATION	SIZE OF CONN.	MIN. CHARGE 10 CU. M.	COMMODITY CHARGES		
			11-20 CU M.	21-20 CU M.	31-UP CU M.
Residential/ Gov't	1/2"	154.00	16.50/cu.m	17.90/cu.m	19.50/cu.m

	3/4"	246.40	16.50/cu.m	17.90/cu.m	19.50/cu.m
	1"	492.80	16.50/cu.m	17.90/cu.m	19.50/cu.m
	1 1/2"	1,232.00	16.50/cu.m	17.90/cu.m	19.50/cu.m
	2"	3,080.00	16.50/cu.m	17.90/cu.m	19.50/cu.m
	3"	5,544.00	16.50/cu.m	17.90/cu.m	19.50/cu.m
	4"	11,088.00	16.50/cu.m	17.90/cu.m	19.50/cu.m
Commercial	1/2"	308.00	33.00/cu.m	35.80/cu.m	39.00/cu.m
	3/4"	492.80	33.00/cu.m	35.80/cu.m	39.00/cu.m
	1"	985.60	33.00/cu.m	35.80/cu.m	39.00/cu.m
	1 1/2"	2,464.00	33.00/cu.m	35.80/cu.m	39.00/cu.m
	2"	6,160.00	33.00/cu.m	35.80/cu.m	39.00/cu.m
	3"	11,088.00	33.00/cu.m	35.80/cu.m	39.00/cu.m
	4"	22,176.00	33.00/cu.m	35.80/cu.m	39.00/cu.m
Commercial A	1/2"	269.50	28.85/cu.m	31.30/cu.m	34.10/cu.m
	3/4"	431.20	28.85/cu.m	31.30/cu.m	34.10/cu.m
	1"	862.40	28.85/cu.m	31.30/cu.m	34.10/cu.m
	1 1/2"	2,156.00	28.85/cu.m	31.30/cu.m	34.10/cu.m
	2"	5,390.00	28.85/cu.m	31.30/cu.m	34.10/cu.m
	3"	9,702.00	28.85/cu.m	31.30/cu.m	34.10/cu.m
	4"	19,404.00	28.85/cu.m	31.30/cu.m	34.10/cu.m
Commercial B	1/2"	231.00	24.75/cu.m	26.85/cu.m	29.25/cu.m
	3/4"	369.60	24.75/cu.m	26.85/cu.m	29.25/cu.m
	1"	739.20	24.75/cu.m	26.85/cu.m	29.25/cu.m
	1 1/2"	1,848.00	24.75/cu.m	26.85/cu.m	29.25/cu.m
	2"	4,620.00	24.75/cu.m	26.85/cu.m	29.25/cu.m
	3"	8,316.00	24.75/cu.m	26.85/cu.m	29.25/cu.m
	4"	16,632.00	24.75/cu.m	26.85/cu.m	29.25/cu.m
Commercial C	1/2"	192.50	20.60/cu.m	22.35/cu.m	24.235/cu.m
	3/4"	308.00	20.60/cu.m	22.35/cu.m	24.235/cu.m
	1"	616.00	20.60/cu.m	22.35/cu.m	24.235/cu.m
	1 1/2"	1,540.00	20.60/cu.m	22.35/cu.m	24.235/cu.m
	2"	3,850.00	20.60/cu.m	22.35/cu.m	24.235/cu.m
	3"	6,930.00	20.60/cu.m	22.35/cu.m	24.235/cu.m
	4"	13,860.00	20.60/cu.m	22.35/cu.m	24.235/cu.m

SECTION 138. SUBCLASSIFICATIONS OF COMMERCIAL CLASS:

Classification	Conversion Factor	Definition
Commercial	2	Rest houses Hotels, Lodges and the likes Hospitals, whether private or public Cafeterias managed by cooperatives, corporations, etc. Ice cream parlors Beer houses Bars, night clubs and disco pads Restaurants Gasoline Stations Bus Stations and/or terminals CHB and concrete products manufacturers Theaters Carinderias Confectionaries and bakeries Ice Plants Private schools Boarding Houses

		Billiard Halls and other games and Entertainment places Resorts Any residential user who sells or supplies water to others
Commercial-A	1.75	Photo services Dental and medical clinics Warehouses Groceries Gift shops Offices, including government Drugstores Wholesale and retail outlets Furniture shops Fish and meat stalls in public markets with individual water meter
Commercial-B	1.5	Sari-sari Stores Vulcanizing and repair shops Other premises utilized for selling foods or services including premises used for living quarters
Commercial-C	1.25	Apartments whose owners assume payment of water bills using one central water meter

SECTION 139. TIME OF PAYMENT: The water bills due and payable to the office of the Municipal Treasurer within the first five (5) days of the following month of water consumption. Any consumer who fails to pay the monthly payment shall be given a grace period of thirty (30) days after which shall be liable to the surcharge mentioned in the next section.

SECTION 140. SURCHARGE FOR LATE PAYMENT: Failure to pay the fee prescribed in this article within the time required shall subject the consumer to a surcharge of twenty-five (25%) percent of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

SECTION 141. ADMINISTRATIVE PROVISION:

- a) A written application/contract filed with the office if the Municipal Treasurer shall be required for any of the aforementioned services.
- b) A cash deposit of Fifty (P50.00) pesos shall be required for every consumer/applicant before the initial service is rendered, it shall answer for any unpaid due and demandable water rental fees rendered in accordance with the foregoing rates which shall automatically be charged against the cash deposit of the applicant after failure to pay the monthly rental fee within thirty (30) days of the succeeding month. The cash deposit shall be refundable by the Municipal Treasurer if the consumer decided to withdraw the services to the system and all the water bills shall have been fully paid.
- c) For billing purposes, a water meter shall be read one month after its connection and every month thereafter. The meter shall be sealed and the seal shall be broken only when the meter is to be inspected, tested, or adjusted by the system. It shall be tested at any reasonable time by the duly authorized representative/inspector of the system or upon the request of the consumer and to witness by him of he desires to do so. If the testing of the water meter is defective, corresponding adjustments shall be made and none shall be charged to the consumer. If no defect is found in the meter, then the consumer shall pay to the system twenty five (P25.00) pesos for every 5/8" and 3/4" of water and fifty (P50.00) pesos for every water meter bigger than the above.
- d) For re-opening if service upon request of the consumer after it has been closed for delinquency. Fifty (P50.00) pesos shall be charged if the service is closed at the

metering point. If it is closed at the water main or main pipe, the cost of the street repair shall be paid by the consumer.

- e) Service connection for domestic or residential use shall not use pipe bigger than one-half inch (1/2") in diameter.
- f) Service connection using pipes bigger than one-half (1/2") inch diameter may be allowed for commercial and/or industrial use only, provided that the applicant thereof shall be satisfactorily justify in his application the need of a bigger size which shall in all cases subject to the approval of the Municipal Mayor or Manager.
- g) Every Multi-door apartment shall have separate water service connection and separate water meter for every occupant or lease therein.
- h) In case where the municipal government cannot met the needed supply of water meter, the applicant for a service connection shall furnish himself with a new water meter of a recognized or reputable brand which shall be submitted to and sealed by the Municipal Treasurer or his authorized representative and the installation thereof shall be effective only after the corresponding inspection fee shall have been paid to the Municipal Treasurer.

SECTION 142. PENALTY: Any violations of the provisions of this article shall be punished by a fine of not less than Five Hundred (P 500.00) pesos but not exceeding One Thousand (P1,000.00) pesos, or imprisonment of not less than One (1) month but not exceeding Six (6) months, or both at the discretion of the court.

ARTICLE F. TERMINAL FEE

SECTION 143. IMPOSITION OF FEE: There shall be collected fees for the use of municipal owned parking area(s) in accordance with the following schedule:

a) Passenger, buses or cargo trucks	P30.00/day
b) Mini-buses or Jeepneys	P20.00/day
c) Tricycle and Pedicabs	P15.00/day
d) Other vehicles (Habal-Habal)	P15.00/day

SECTION 144. TIME OF PAYMENT: The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative upon parking thereon.

SECTION 145. SURCHARGE FOR LATE PAYMENT: Failure to pay the fees prescribed in this article within the time required shall subject the taxpayer or the vehicle owner to a surcharge of twenty five (25%) percent of the original amount of the tax due, surcharge to be paid at the same time and in the same manner as to tax fee or due.

SECTION 146. PENALTY: Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred (P500.00) pesos but not exceeding One Thousand (P1,000.00) pesos or imprisonment of not less than One (1) month but not exceeding Six (6) months or both at the discretion of the court.

ARTICLE G. RENTAL, FEES, AND CHARGES OF EQUIPMENT, TOOLS BUILDINGS, VEHICLES AND OTHER MUNICIPAL GOVERNMENT FACILITIES

SECTION 147. IMPOSITION OF FEE: There shall be collected on rentals of equipment, vehicles, tools, buildings, and other government facilities of Siayan, Zamboanga del Norte in the following schedule:

1. Heavy Equipment: (Government to Government Excluding Fuel and lubricants)

a) Bulldozer D6H Caterpillar	
with operator/Asst. Operator	P 13,200.00 /day (8 hours)
b) Bulldozer D6RS 3 angle dozer	
with operator/Asst. Operator	P16,000.00/8 hours

c) Loader without operator,	6,600.00/day (8 hours)
d) Grader without operator,	11,000.00/day (8 hours)
e) Dump Truck, excluding operator honorarium	4,400.00/day (8 hours)
f) Dump Truck hauling sand/gravel and filling Materials 1 km. from gravel, sand and soil source within Poblacion	330.00/cu.m./load
f) More than 2 kms. Additional charges of	65.00 /kilometer

2. Heavy Equipment: (Private Contractor/Entities Excluding Fuel and lubricants)

a) Bulldozer D6H Caterpillar with operator/Asst. Operator	P15,800.00 /day (8 hours)
b) Bulldozer D6RS 3 angle dozer with operator/Asst. Operator	P18,000.00/day (8 hours)
b) Loader without operator,	8,800.00/day (8 hours)
c) Grader without operator ,	13,200.00/day (8 hours)
d) Dump Truck, excluding operator honorarium	6,600.00/day (8 hours)

3. Vehicles:

MICRO BUS	P 4,500.00/day
ELF	2,400.00/day
MILITARY JEEP	1,300.00/day
VAN	1,500.00/day

Usage of the above vehicles is within the municipality of Siayan, Zamboanga del Norte shall pay half (50%) of the rental fees.

4. Tools:

a) Concrete mixer without fuel/lubricants	P 660.00 /day
b) Welding machine (take out)	P 440.00 /day
c) Welding per rod	P 22.00 /rod
d) Hand drill	P 165.00 /day
e) Sander	P 165.00 /day
f) Pipe wrench	P 165.00 /day
g) Electric Planer (without operator)	P 330.00/day
h) Sawmill	P 3.00/bd. Ft.

5. Buildings:

a) Gymnasium with table, chairs, Lights and Sounds (Commercial) (maximum of 200 chairs and 25 tables)	P 3,300.00 /day
b) Gymnasium without Lights and Sounds	P 1,650.00/day
c) Gymnasium non-profit activity like (wedding, Birthday, Family Reunion and etc.)	P 2,000.00/day
d.) School Program/Religious Activities (Non-Profit)	P 660.00/day
e.) Municipal Hall (Roof Top) with tables, chairs, Lights and Sounds (Non Profit)	P 2,000.00/day
f.) Training Center w/o aircon (with 100 maximum chairs)	P2,000.00/day
g.) Training Center with Aircon (with 100 maximum chairs)	P2,500.00/day
h.) Mun. Sports Complex with sounds and chairs/Tables	P3,500.00/day
i.) Audio Video Room w/all accessories	P 880.00/day
j.) Guest House (check-in/head)	P 150.00/night
Foam, pillow (rental)	P 40.00 each

6. Other Facilities:

a) Chairs (plastic) rental/day	P 8.00 each
b) Tables (Damages of tables and chairs shall be re-placed by the renter)	P 16.50 each
c) Computerization charges: Original (first copy)	P 45.00/copy

Additional Copies	P 11.00/copy
d) Resograph	
By reams without Bond Paper long or short	P 605.00/ream
By reams with Bond Paper long or short	P 220.00/ream
e) Mimeographing machine service:	
By reams with ink	P 22.00/ream
By reams without ink	P 40.00/ream
f) Lawn mowers without operator & oil/lubricant	P 165.00/day (8 hrs.)
g) Bush cutters excluding operator/gas/lubricants	P 50.00/hour
h) Encoding charges: (Tech 4Ed Center)	
Original (Long Bond paper)	P 5.00/sheet
Duplicate	P 1.00/sheet
Original (short bond paper)	P 2.50/sheet
Duplicate	P 1.00/sheet
i) Xerox Machine	
Long	P 3.00/sheet
Short	P 2.50 /sheet
j) Lamination	
10 x 10 cm	P 44.00
5 x 5 cm.	P 27.50
4 x 5 cm. below	P 25.00
k) Concrete products: (Culvert)	
1. 24" x 1m	P 1,200.00
2. 36" x 1m	P 1,500.00
l) Boxing Ring with all accessories	P 1,000.00
m) Film Showing (General Patronage)	
Adult	P 20.00
Children	P 10.00
n) Projector and its accessories	P 1,500.00

SECTION 148. TIME OF PAYMENT: The rentals/fees imposed herein shall be paid to the Municipal Treasurer or her duly authorized representative upon payment of the corresponding rentals and fees.

SECTION 149. ADMINISTRATIVE PROVISION: That any person or private entity that will rent the above-enumerated government properties shall be covered of the following terms and conditions:

1. There shall be a lease contract between the parties to be made in the MGSO of the local government unit of Siayan, Z.N. upon payment of the corresponding fees/charges.
2. The payment shall be made in advance prior to the use of each property.
3. Ordinary wear and tear of the property should be shouldered by the lessor however, extra ordinary damages due to the negligence of the lessee should be shouldered by the lessee.

ARTICLE H. REGISTRATION FEE OF AIRGUNS

SECTION 150. IMPOSITION OF FEE: There shall be collected fees every air guns in the municipality of Siayan in the amount of P50.00 each per annum.

SECTION 151. TIME OF PAYMENT: The fees imposed herein shall be paid to the Municipal Treasurer prior to the registration of air guns in the PNP office of this municipality.

SECTION 152. ADMINISTRATIVE PROVISIONS: All air gun owners is hereby required to register their air guns to the Philippine National Police of Siayan, Zamboanga del Norte to show ownership. The Chief of Police shall keep a record of all air guns in this municipality reflecting therein the name of the owner, residence, number of units, type and serial number of the air gun.

SECTION 153. PENALTY: Any violation of this article and failure to register any air gun with the office of the PNP shall be penalized a fine of P50.00 but not more than P100.00 pesos,

imprisonment of Two (2) days but not more than 3 days and consideration of the air gun or both at the discretion of the court.

ARTICLE H. TRANSPORTATION PERMIT FEE ON NATURAL RESOURCES

SECTION 154. IMPOSITION OF FEE: There shall be collected of transport permit fee of all natural resources in the municipality of Siayan, transported to other places in the following schedule:

1. Mineral Ore	P	6.00 per ton
2. Sand and gravel		1.25 per ton
3. Soil filling materials		1.25 per ton
4. Lumber		1.25 per bd/ft.
5. Coco lumber		.50 per bd./ft
6. Rattan		0.75 per cut
7. Bamboo		0.50 per cut
7. Ornamental Plants/orchids/gantao, etc.		1.25 each
8. Guano		6.00 per sack
9. Birds of all kinds		2.50 each
10. Wild Animals all kinds		6.00 each

SECTION 155. TIME OF PAYMENT: The transport permit fee imposed herein shall be paid to the Municipal Treasurer upon payment of the corresponding fees prior to the transport of natural resources.

SECTION 156. ADMINISTRATIVE PROVISIONS: All natural resources within the jurisdiction of Siayan, Zamboanga del Norte explored, extracted, quarried, enumerated herein be transported to another places by a person, group of persons, investors, contractors, mining corporations, concessionaires, hunters and the like will secure transport permit from the office of the Municipal Mayor.

SECTION 157. PENALTY: Any person, group of persons, investors, contractors, mining corporations who violated this article shall be penalized a fines of not more than P 5,000.00 or an imprisonment of 15 days but not more than 60 days or both fines and imprisonment at the direction of the court.

ARTICLE J. PUBLIC TOILET CHARGES

SECTION 158. IMPOSITION OF FEE: There shall be collected fee in the toilet of Poblacion, Siayan, Zamboanga del Norte in the following schedule:

a) Urinate	P	2.00
b) Defecate	P	3.00
c) Bathing	P	5.00

SECTION 159. TIME OF PAYMENT: The fees imposed herein shall be paid to the Municipal Treasurer or her duly authorized representative and/or to the public toilet care taker upon after he/she urinate, remove bowel and take a bath inside the public toilet. The fees shall be issued a cash ticket for usual accounting and auditing rules and regulations of the government.

SECTION 160. ADMINISTRATIVE PROVISIONS: It shall be unlawful for any person or persons to urinate specifically in the premise of the Municipal Library, Mini-gymnasium, Market Buildings/Stalls or in any other public places or within the vicinity of public market for reason of being unsanitary.

SECTION 161. PENALTY: Any person who violate this article shall be penalized a fine of P50.00 pesos but not more than P 100.00 pesos and imprisonment of five (5) days but not more than 10 days or both fines and imprisonment upon the discretion of the court.

ARTICLE K. REGULATORY FEES FOR BOXING MATCHES

SECTION 162. IMPOSITION OF FEE AND PLACEMENT OF PAYMENT: There shall be collected Mayor's Permit fee in the amount of THREE HUNDRED FIFTY PESOS (P 350.00) per

day/night in every boxing matches and the like in Siayan, Zamboanga del Norte. Mayor's Permit fee shall be paid at the Municipal Treasurer's Office upon issuance of Mayor's Permit.

SECTION 163. ADMINISTRATIVE PROVISION: Any person or group of persons, boxing promoters who conduct boxing matches and the like in Siayan, Zamboanga del Norte shall secure Mayor's Permit prior to the start of the game

SECTION 164. PENALTY: Any violations of this ordinance shall be penalized in the amount of FIVE HUNDRED (P 500.00) PESOS but not more than ONE THOUSAND PESOS (P 1,000.00) or imprisonment of THIRTY DAYS (30) but not more than SIXTY DAYS (60) or both penalty and imprisonment upon the discretion of the Honorable court.

ARTICLE L. FEES AND CHARGES OF THE SERVICES RENDERED AND SALES OF AGRICULTURAL PRODUCTS OF THE LOCAL GOVERNMENT UNIT OF SIAYAN, Z.N. BY THE MUNICIPAL AGRICULTURE OFFICE

PLANTING MATERIALS FRUIT AND VEGETABLE SEEDLING	INDICATOR	6 MOS. ABOVE	SEXUAL	ASEXUAL
1. ATIS	Piece		15.00	35.00
2. AVOCADO	Piece	50.00	15.00	35.00
3. BANANA-TISSUE CULTURE	Piece			20.00
4. GOLDEN TREE	Piece		250.00	
5. BANANA (Chopped & Sucker)	Piece			15.00
6. BIASONG	Piece			25
7. CACAO	Piece			15.00
8. CALAMANSI	Piece			25.00
9. COCONUT (Seedling)	Piece			18.00
10. COCONUT (Seednut)	Piece			15.00
11. COFFEE	Piece		10.00	20.00
12. DRAGON FRUIT (Cutting)	Piece			50.00
13. DURIAN	Piece	100.00	20.00	50.00
14. GENSING	Piece		50.00	
15. GUAPLE	Piece		25.00	
16. GUAYABANO	Piece		15.00	35.00
17. JACKFRUIT	Piece		15.00	35.00
18. LANZONES (Duku)	Piece			50.00
19. LANZONES (Longkong)	Piece	100.00		50.00
20. LANZONES (Native)	Piece		20.00	
21. MACOPA	Piece	50.00	15.00	50.00
22. MANGO	Piece	50.00	15.00	25.00
23. MANGOSTEEN (Small)	Piece	50.00	25.00	
24. MANGOSTEEN (Big)	Piece		50.00	
25. PAPAYA	Piece		15.00	20.00
26. PINEAPPLE (Hawaiian)	Sucker		2.50	
27. PINEAPPLE (MD2)	Sucker		5.00	
28. POMELO	Piece	50.00	15.00	35.00
29. RAMBUTAN	Piece	50.00	20.00	35.00
30. SANTOL	Piece	50.00	10.00	25.00
31. TAMBIS	Piece	50.00	10.00	25.00
32. VEGETABLE (In Polybags)	Piece		75.00	
33. VEGETABLE (In Seedling Tray 100 Holes)	Piece		175.00	
34. BREADFRUIT	Piece			50.00
35. CALAMANSI	Piece	50.00	10.00	25.00

PLANTING MATERIALS NON-FRUIT TREE SEEDLINGS	INDICATOR	6 MOS. ABOVE	SEXUAL		ASEXUAL
1. BAMBOO	Piece		20.00		
2. MAHOGANY	Piece		5.00		
3. NARRA	Piece		5.00		
4. FALCATA	Piece		5.00		
5. RUBBER			15.00		35.00
PLANTING MATERIALS -SEEDS					
1. SEED, CERTIFIED CORN	Kilo		30.00		
2. SEED, CERTIFIED RICE	Kilo		30.00		
3. SEED, MUNGBEAN	Kilo		50.00		
4. PEANUT	Kilo		50.00		
PLANTING MATERIALS - ORNAMENTALS		FULL GROWN POTTED	ORDINARY		RARE
			Polybag	Claypot	Polybag
1. AGAVE (Pineapple Like)	Polybag/Pot		20.00	40.00	
2. AGLAONEMA	Polybag/Pot		20.00	60.00	50.00
3. ALOCASIA FAMILY (Gabi-Gabi)	Polybag/Pot		20.00	60.00	50.00
4. ANTHURIUM	Polybag/Pot	15.00	10.00	30.00	30.00
5. BAMBOO, ORNAMENTAL	Polybag/Pot			100.00	150.00
6. BROMELIADS	Polybag/Pot		35.00	100.00	75.00
7. CALABASH	Polybag/Pot		35.00		
8. PANDAKAKI	Polybag/Pot	100.00	35.00		50.00
9. KUTSARITAS	Polybag/Pot		5.00		
10. GUMAMELA	Polybag/Pot		35.00		50.00
11. FERN	Polybag/Pot	350.00	50.00		150.00
12. HORSETAIL	Polybag/Pot		35.00		
13. VIETNAM ROSE	Polybag/Pot		10.00		
14. BABIES BREATH	Polybag/Pot		10.00		
15. AFRICAN DAISY	Polybag/Pot		35.00		75.00
16. SANTAN DWARF	Polybag/Pot		25.00		35.00
17. ROSE (Pity Mini)	Polybag/Pot		35.00		
18. ROSE (Holland)	Polybag/Pot		35.00		50.00
19. ROSE (Crimson)	Polybag/Pot		35.00		50.00
20. ROSE (Valentine)	Polybag/Pot		35.00		50.00
21. PALM TREE	Polybag/Pot		25.00		75.00

ANIMAL HEALTH SERVICES

NAME OF SERVICES	TYPE	PRICE/ANIMAL	REMARKS
1. ARTIFICIAL INSEMINATION	Large Cattle	500.00	Including Biologics
2. CASTRATION	Large Cattle	200.00	Including Biologics
3. CASTRATION	Swine	30.00	Including Biologics
4. DEWORMING	Large Cattle	50.00	Including Biologics

5. DEWORMING	Small Ruminants	30.00	Including Biologics
6. DEWORMING	Swine	20.00	Including Biologics
7. VACCINATION/REGISTRATION	Dog	50.00	Including Rabish
8. ADMINISTERING VITAMINS	Large Cattle	50.00	Including Biologics
9. ADMINISTERING VITAMINS	Small Ruminants	30.00	Including Biologics
10. ADMINISTERING VITAMINS	Swine	20.00	Including Biologics

SECTION 165. ADMINISTRATIVE PROVISION:

The payment shall be made at the Municipal Treasurer's Office, after the livestock technician confirms positive result of the AI conducted.

SECTION 166. AUTHORIZATION: Selling of Agricultural products of the Local Government Unit is hereby authorized, however base on the prevailing farm gate price.

SECTION 167. ADMINISTRATIVE PROVISIONS: The Municipal Agricultural Officer or her duly authorized representative shall execute the selling of the LGU's farm products provided however, with personnel from the Municipal Treasurer's Office particularly the Revenue Collection Clerk for the issuance of the corresponding receipts for proper accounting and auditing of the proceeds.

SECTION 168. MISCELLANEOUS PROVISIONS: The proceeds of the farm products shall be accrued to the General Fund of the Local Government Unit which is additional Local Revenues.

ARTICLE M. IMPOSING FEES AND CHARGES IN THE ISSUANCE OF PLEB CLEARANCE TO THE PNP PERSONNEL

SECTION 169. IMPOSITION OF FEES: There shall be collected fees and/or charges in the amount of P 50.00 to the PNP Personnel who may secure clearance from the office of the PLEB.

SECTION 170. ADMINISTRATIVE PROVISIONS: That the collected fees shall be accrued to the Municipal Coffer accounted as general fund.

ARTICLE N. FEES AND CHARGES OF THE MUNICIPAL HEALTH SERVICES

SECTION 171. IMPOSITION OF FEES: There shall be collected fees and charges of the following services rendered by the Municipal Health Office of the local government unit, of this municipality.

LABORATORY EXAMINATION	RATE
HEMATOLOGY	
COMPLETE BLOOD COUNT (With platelet)	210.00
COMPLETE BLOOD COUNT (Without platelet)	120.00
PLATELET COUNT	100
HEMOGLOBIN/HEMATOCRIT	70
BLOOD TYPING	70
BLOOD CHEMISTRY	
RANDOM BLOOD SUGAR (RBS)	80
FASTING BLOOD SUGAR (FBS)	120
BLOOD UREA NITROGEN (BUN)	120
BLOOD URIC ACID (BUA)	150
CHOLESTEROL	200
TRIGLYCERIDES	150
HDL CHOLESTEROL	100
CREATININE	150
SGOT-SERUM GLUTAMIC OXALIC TRANSAMINASE/AST-ASPARTATE TRANSAMINASE	180

SGPT-SERUM GLUTAMIC PYRUVIC TRANSAMINASE ALT-ALANINE TRANSAMINASE	180
CLINICAL MICROSCOPY	60
ROUTINE URINALYSIS	60
KETONE TEST	50
PREGNANCY TEST	80
PARASITOLOGY	
ROUTINE STOOL EXAMINATION	50
KATO KATZ STOOL EXAMINATION	50
IMMUNOLOG-SEROLOGY	
HBSAG-HEPATITIS B ANTIGEN	140
SYPHILIS	140
HBA1C- HEMOGLOBIN A1C	650
DENGUE NS1	600
PACKAGES	
LIPID PROFILE (CHOLESTEROL, TRIGLYCERIDE, HDL CHOLESTEROL, LDL CHOLESTEROL)	500
KIDNEY FUNCTION TEST (BUN, CREATININE, URINALYSIS)	350
BLOOD CHEMISTRY PANEL (FBS, BUN, BUA, LIPID PANEL, SGPT, URINALYSIS)	1500
PREGNANT WOMEN PACKAGE (CBC W/ P,UA, BT, HBSAG)	400
NEW BORN SCREENING (Member of Phil-Health)	Free
NEW BORN SCREENING (Non-Member of Phil-Health)	500.00
DENGUE PACKAGE (CBC W/ PLT, DENGUE NS1)	750
SEMINAR ON PRE-MARRIAGE COUNCELLING	
SPECIAL SCHEDULE	300
REGULAR SCHEDULE	100

ARTICLE O. FEES AND CHARGES OF TECH 4 ED SERVICES

SECTION 172. IMPOSITION OF FEES: There shall be collected fees and charges of the following services rendered by Technology for Education, Employment, Entrepreneurs and Economic Development (Tech 4 ED) of the local government unit, of this municipality.

- PVC ID110.00
- Plastic :Lamination 25.00
- Id Picture..... 50.00
- 8pcs 2x2
- 6pcs passport size
- 8pcs 1x1
- Tarpaulin Layout 150.00
- Tarpaulin Printing.....25.00/sq ft
- Photo copy
- B/W.....2.00
- Colored.....5.00
- Encoding..... 10.00 page
- Printing
- B/W.....2.00
- Colored.....3.00
- w/ Picture7.00
- Roving Photographer
- Wedding3,000.00

- Christening1,500.00
- Debut/Birthday2,000.00
- Photo Editing/ Designing.....100.00
- Audio/ Video.....100.00/min
- Editing
- Music Download.....2.00/ music
- Video Download.....5.00/video
- Movie Download.....10.00/music

SECTION 173. ADMINISTRATIVE PROVISION: All fees and charges shall be paid to the Municipal treasurer's Office, likewise the Municipal Treasurer or her duly authorized representative shall issue an official receipt collected in a separate account.

ARTICLE P. FEES AND/OR CHARGES OF FARM MACHINERIES (TRACTOR) TD90D NEW HOLLAND OPERATION/SERVICES OF THE LOCAL GOVERNMENT UNIT OF SIAYAN, ZAMBOANGA DEL NORTE.

SECTION 174. IMPOSITION OF FEES: The amount of One Thousand Pesos(P1,000.00) is hereby collected per hectare in the operation/services of farm machinery (Tractor TD90D New Holland Brand) provided however additional fees/charges shall be collected between the travel distance and number of hectares to be cultivated, viz;

- Category A – 0-3 Km travel at least 1 hectare
- Category B – 3.1 to 10 Km at least 3 Hectare
- Category C – 10.1 to 18 Km at least 5 Hectare
- Category D – 18.1 to 25 Km 7 Hectare

Based on the above fractions/indications, there shall be collected additional charges in the amount of P 37.80 per 3 kilometers if the number of hectares does not meet the required categorized travel distance, provided further, that the operation/services of the tractor shall be a minimum of One (1) hectare.

SECTION 175. ADMINISTRATIVE PROVISIONS: The fees and charges herein imposed shall be paid to the Municipal Treasurer's Office and shall likewise issue an official receipt prior to its operation. That the collected fees and charges shall accrue to the General Fund.

ARTICLE Q. REGISTRATION OF CHAINSAW

SECTION 176. IMPOSITION OF FEES: Any person who possessed chainsaw/power saw intended for cutting of trees shall register its chainsaw in the Municipal Environmental and Natural Resources Office and pay the amount of One Thousand Pesos (Php1,000.00).

SECTION 177. ADMINISTRATIVE PROVISIONS: The registration fee herein imposed shall be paid to the Municipal Treasurer's Office and shall likewise issue an official receipt. That the collected fees shall accrue to the General Fund.

ARTICLE R. PERMIT TO CUT

SECTION 178. IMPOSITION OF FEES: Any person or group of person that will harvest its planted trees shall secure Permit to Cut before the Office of the Municipal Mayor and pay the corresponding fees in the amount of Three Hundred (Php300.00) pesos.

SECTION 179. ADMINISTRATIVE PROVISIONS: The fee herein imposed shall be paid to the Municipal Treasurer's Office and shall likewise issue an official receipt. That the collected fees shall accrue to the General Fund.

CHAPTER VI. GENERAL ADMINISTRATION AND PENAL PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUE

SECTION 180. COLLECTION: The collection of municipal taxes, fees, charges, surcharges, interest and penalties accruing to this municipality, shall be the responsibilities of the Municipal Treasurer or his deputies in no case shall be delegated to any other person.

Unless otherwise specifically provided in this Code, or under existing laws or decrees the Municipal Treasurer is 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 imposed.

SECTION 181. ISSUANCE OF RECEIPTS: It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipts to the person paying the tax, fee or charges, indicating therein the date, amount, name of the person paying and the amount for which it is paid.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

SECTION 182. EXAMINATION OF BOOKS OF ACCOUNTS: For effective enforcing and collection of the taxes, fees and charges provided in this code, the Municipal Treasurer shall secure written authority from the Provincial Treasurer to examine the books of accounts and other pertinent records of any person doing business within the jurisdictional limits of this municipality to verify, assess and collect, the true and correct amount due from the taxpayers concerned. Such examination shall be made during regular business hours not often than one every year for each business establishment. Any examination conducted pursuant to the provisions of this section shall be certified by the official and such certification shall be made of record in the books of accounts of the taxpayer concerned.

SECTION 183. ACCOUNTING COLLECTION: Unless otherwise provided in this code and other existing laws and ordinances all monies collected by virtue of this code shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of this municipality.

SECTION 184. ACCRUAL TO THE GENERAL FUND OF FINES, COST AND FORFEITURES: Unless otherwise provided by law or ordinance, fine, costs, forfeiture and other pecuniary liabilities imposed by the Municipal Court for the violation of any Municipal Ordinance shall accrue to the General Fund of the Municipality.

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUE

SECTION 185. EXTEND OF MUNICIPAL EQUIPMENT'S LIEN: Taxes and other revenue provided in this code due to this municipality, shall constitute a lien in its favor, enforceable by proper legal action, superior to all liens or charges in favor of private parties, not only upon any property which may be subject to the charge but also upon all properties used in the exercise of the occupation, business or privileges with respect to which the charge is imposed and upon all property rights therein.

SECTION 186. APPLICATION OF CIVIL REMEDIES: Unless otherwise specifically provided in applicable laws and in so far as their nature permits, the remedies provided hereto may be availed of for the collection of delinquent taxes and other imposition provided in this code. The civil remedies available shall be DISTRAINT or personal property and by legal action. Either of these remedies or both simultaneously may be pursued at the discretion of the Municipal Treasurer (Proper authority)

SECTION 187. DISTRAINT OF PERSONAL PROPERTY:

- a) Seizure. – Upon failure of the person owning any local tax or other imposition to pay the same at the time record, to the Municipal Treasurer or his deputy may upon written notice, seize or confiscate any personal property belonging to that person to any person property subject to the tax lien in sufficient quantity to satisfy the tax in question, together with any increment thereto incident to delinquency and the expenses of seizure. In this case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of

delinquency and the amount of the tax and penalty due. This shall serve as sufficient warrant for the DISTRAINT of personal property aforementioned, subject to the taxpayer's right to claim exemption under the Provision of Section 69 of PD No. 464, otherwise known as the Real Property Tax Code. Distrained personal property shall be sold at the public suction in the manner provided for herein.

- b) Accounting of DISTRAINED Code. – The officer executing the DISTRAINED property shall make or cause to be made an account of the goods of effects DISTRAINED, a copy of which shall be signed by himself shall be left either with the owner or person from which possession of goods or effects were taken or at the dwelling or place of business of that person and with someone of suitable age and discretion of which it shall be added a statement of the sum and notice of the time and place of sale.
- c) Publication. – Officer executing the DISTRAINT shall forthwith cause a notification to be exhibited in not less than two public places specifying the time and place of sale of the articles DISTRAINED. The time of sale shall not be less than twenty (20) days after notice to the owner or processor of the property as above properties and the publication of posting of the notice. One place for the posting of the notice shall be at the office of the Municipal Mayor.
- d) Release of DISTRAINT upon payment prior to sale if at any time prior to the communication of the sale all proper charges are paid to the officer conducting the sale, the goods or effects DISTRAINED shall be restored to the owner.
- f) Procedure of Sale. – At the time and place fixed in the notice, the officer shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall be made report of the proceedings in writing to the Municipal Mayor.
- g) Should the property DISTRAINED to be no disposed of within one hundred and twenty (120) days from the day of DISTRAINT, the same shall be considered as sold to the municipality for the amount of assessment made thereon by the Committee on Appraisal and in the extent of the same amount the tax delinquencies shall be cancelled.
- f) Disposition proceeds – The proceeds of the sale shall be applied to satisfy the tax, together with the endorsement thereto incident to delinquency and the expenses of the DISTRAINT and sell. Any residue over and above what is required to pay the entire claims shall be returned to the owner of the property sold. The expenses chargeable upon seizure and sale shall embrace only the actual expense 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 deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be DISTRAINED until the full amount due including all the expenses is collected.

ARTICLE C. – GENERAL PENAL PROVISIONS

SECTION 188. PENALTY: Any violation of the provision of this code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority. Of this code, shall be punished by a fine of not exceeding One Thousand (P1,000.00) pesos or imprisonment of Six (6) months or both, at the discretion of the Court.

Payment of fine or service of imprisonment as herein provided shall not relived the offender from the payment of the delinquent tax, fee of charges imposed under this code.

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

CHAPTER VII – FINAL PROVISION

SECTION 189. REPEALING CLAUSE: All ordinances, rules and regulations or parts thereof, in conflict with or inconsistent with any provisions of this code are hereby repealed and modified accordingly;

SECTION 190. SEPARABILITY CLAUSE: If, for any reason, any provisions, section or part of this code is declared not valid by a court or competent jurisdiction suspended or revoked by the Secretary of Finance, such judgment does not affect or impair the remaining provisions, sections of part which shall continue to be force and effect;


SECTION 191. APPLICABILITY CLAUSE: All the matters, relating to the provisions in this code shall be governed by the pertinent provisions of existing laws and other ordinance;

SECTION 192. EFFECTIVITY CLAUSE: This Code shall take effect Sixty days (60) after approval of the Honorable Sangguninag Panlalawigan of Zamboanga del Norte and publication of copies in official newspapers.

ENACTED this 27th day of January 2020.


I HEREBY CERTIFY to the correctness of the above-quoted ordinance otherwise known as the "Municipal Revenue Code" of Siayan, Zamboanga del Norte.

**CERTIFIED CORRECT
AS TO ITS PASSAGE:**


PRIMITIVO D. CASTILLO
Municipal Vice Mayor
(Presiding Officer)


WILFREDO O. DOMPALES
Sangguniang Bayan Secretary

APPROVED:


JOSECOR S. GEPOLONGCA
Municipal Mayor
1-31-20

Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL NORTE
Municipality of Siayan

OFFICE OF THE MUNICIPAL TREASURER

APPLICATION FOR CONTRACT OF LEASE OF STALL/TIENDA/TABLES AND OVER A PARCEL OF
LAND/LOT FOR CONSTRUCTION OF COMMERCIAL BUILDING

Date

Hon. _____
Municipal Mayor
Local Government Unit
Siayan, Zamboanga del Norte

Sir/Madam: _____

I hereby apply for CONTRACT OF LEASE over a lot owned by the municipal government of this municipality where, I will construct a building for the proposed business I intend to invest.

The following is the required information in support to my application viz.:

Name of Applicant (Lessee) _____
Address: _____
Citizenship: _____
Age: _____
Civil Status: _____ Name of Wife/Husband _____
Residence Certificate No.: _____ Issued on _____ at _____
Kind of Proposed Business: _____
Nature of Business (State Single proprietorship, Corp, etc): _____
Lot/Title Number _____
Total Area to be occupied (Floor Plan Dimension): _____
Location: _____
Estimated total cost of the building P _____
Date: Start of Construction: _____
Date of Completion: _____

I hope and pray that the lot above-described shall be leased to me and I promise to abide the Terms and Conditions promulgated under the Contract of Lease. Any violation on my part shall be the sufficient cause for the revocation and cancellation of the contract.

Very respectfully yours,

LESSEE

**CONTRACT OF LEASE FOR THE OCCUPANCY OF PUBLIC
MARKET BLOCK TIENDAS/TABLES/STALLS/SPACES**

KNOW ALL MEN BY THESE PRESENTS:

This CONTRACT OF LEASE, made and entered into by and between _____, Filipino, of legal age, single/married, with residence or postal address at _____ Herein after referred to as the LESSEES, and the City Municipality/Barangay of _____ Represented by the incumbent City/Municipal Mayor/Barangay Captain herein referred to as the LESSOR.

WITNESSETH:

The LESSOR is the absolute lawful owner of block tiendas, tables/stalls/spaces within the _____;

1.) That the subject of this contract of Lease is Block Tienda/Table/Space No. _____ Located in _____ Building within the compound of _____.

2.) That the LESSEE shall deposit the amount _____ Equivalent to three months rental as result of the public bidding thereof or as fixed by municipal ordinance to guaranty prompt payment of rental provided that the LESSOR shall refund the same to the lessee if the latter have no unpaid rentals upon termination of the lease;

3.) That this Contract of Lease will terminate on _____ Provided that all other conditions stipulated herein and provisions of applicable laws and ordinances shall have been completed with and the corresponding deposits and rental are paid accordingly, subject to renewal upon its termination for another year unless events and conditions obtaining at the time prevents its renewal;

4.) That the LESSEE shall pay the corresponding rental for the Block Tienda/Table/Stall/Space at rates fixed by public bidding which shall be conducted every two years or existing municipal ordinance in advance, within the first ten (10) days of the month. Failure to pay on time, the LESSEE shall be imposed a surcharge of twenty-five (25%) of the paid renta;

5.) That the LESSEE SHALL KEEP THE Block Tienda/Table/Stall/Space in good sanitary condition at all times and shall comply strictly with all sanitary laws and market rules and regulations now existing and which may hereafter be promulgated

6.) That the LESSEE while occupying the Block Tienda/Table/Stall/Space shall personally conduct his/her business and be present therein and shall at all time have his/her picture and that/those of his/her helpers conveniently framed and hung conspicuously in the establishment.

7.) That the business to be conducted the block Tienda/Table/Stall/Space which shall belong exclusively to the LESSEE shall be in accordance with the sectioning or arrangement plan provided by existing municipal ordinance. If the license and permit of the permit of the business therein is in the name of another person other than the LESSEE the same shall be a valid cause for the automatic termination of the lease;

8.) That the LESSEE is absolutely prohibited to sell or transfer his/her rights and/or privileges on the leased property and its premises or use the same as collateral or security of any loan of money or property;

9.) That the LESSEE shall not remove, construct, or install any electrical wiring or plumbing fixtures on the leased property without prior written permit from the Market Administrator/Municipal Treasurer and approved by the Municipal Mayor/LESSOR;

10.) That the LESSEE shall not sell, store or keep combustible or highly inflammable materials such as kerosene, gasoline, alcohol, and other gas products or any other obnoxious substances which are dangerous to health or life;

11.) That all changes for water, power and gas consumption shall be for the account of the LESSEE;

12.) That the LESSEE shall not alter any structure or portion of the leased property nor make any extension thereof without written permission from the MARKET Administrator/Municipal Treasurer and approved by the Municipal Mayor/Lessee; any addition or extension made shall become property of the municipality;

13.) That the LESSEE shall not close his establishment or abandon the leased property without prior notice at least five (5) days before closure or retirement of business or abandonment provided, that in case of death or incapacity of the LESSEE any her or relative or in case of partnership, the surviving partner shall inform the LESSOR within ten (10) days following the occurrence of the event for appropriate action;

14.) That the LESSEE shall not utilized the leased property or its premised or portion thereof as a residence for dwelling purposes nor use the same for the shelter of animals;

15.) That the LESSOR or its duly authorized representative shall be allowed at all seasonable or reasonable time to enter upon and examine the lease property and its premises to enforce the provisions of contract and to make repairs to keep the same suitable for use for which it has been leased and for the preservation thereof, provided, that the cost of repair on damages or destruction of the leased property caused by negligence, carelessness or lack of foresight of the LESSEE shall be charged against the latter, furthermore the LESSOR shall not be liable for any damage or injury or lose of merchandise on the leased property however caused;

16.) That the LESSOR hereby warrants that the LESSEE shall peaceably hold and enjoy the use of the leased property during the lifetime of this contract;

17.) That in case of breach by the LESSEE or any of the terms or conditions stipulated in this contract, the LESSOR may, while the breach or default continues and notwithstanding any waiver of any prior breach of conditions, without notice or demand, enter upon the leased property and hereby inform the LESSEE of the termination of this contract and direct him/her to vacate and remove his merchandise and other properties or the lessor shall cause its removal but charge the cost thereof in the LESSEE, and.

18.) That the term LESSEE shall include his/her executors, administrators, legal representative or assigns and the terms, conditions, covenants, stipulations and agreements of this contract shall be binding you and/or inure to the benefit of the persons so embodied in said terms enumerated above;

19.) That the expenses for the preparation of this contract its documentation and notarization shall be borne by the LESSEE;

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands this _____ day of _____ day of _____ at Siayan, Zamboanga del Norte, Philippines.

LESSOR

LESSEE

For the Municipality of Siayan:

SIGNED IN THE PRESENCE OF:

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)
PROVINCE OF ZAMBOANGA DEL NORTE) S. S.
MUNICIPALITY OF SIAYAN)

BEFORE ME, Notary Public, for and in the Province of _____
_____, Philippines, this _____ day of _____
_____, personally appeared _____
_____, with his Res. Cert. No. _____
issued at _____ on _____
And _____ on _____, respectively,
all known to me and to me known to be the same persons who executed the foregoing instrument
consisting of four pages including the page on which is acknowledge is written and they
acknowledge to me that the same is their free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my NOTARIAL, seal,
the day, year and place first above written.

NOTARY PUBLIC

Doc. No. _____:
Page No. _____:
Book No. _____:
Series of _____:

CONTRACT OF LEASE OF A PARCEL OF LAND FOR CONSTRUCTION OF BUILDING

KNOWN TO ALL MEN BY THESE PRESENT:

That, the Local Government Unit, represented by its Municipal Mayor Hon. _____, of legal age, Filipino, with residence and postal office address at Siayan, Zamboanga del Norte, herein called as the **LESSOR**, for and in consideration of the agreements herein speculated, do hereby **LEASE** unto Mr./Ms _____ of legal age, Filipino, married to _____ and residing at _____, hereinafter referred as the **LESSEE**, a certain lot situated at _____ Siayan, Zamboanga del Norte under the following terms and conditions:

WITNESSETH

1. That the LESSEE shall use the leased premises (Municipal Lots) exclusively for the construction of commercial building for the proposed business to be operated and shall have no right to use the same for family dwelling;
2. Under this contractual arrangement, the LESSEE transfers the facility (Commercial building) to the LESSOR at the end of the fixed term stipulated herein, categorize based on the total cost of the project, as follows:

P100,000.00 – 149,000.00	15 Years
P150,000.00 – above.....	20 Years
3. Engineering works for the construction of commercial building shall be supervised and monitored by the building officials of the Engineering Department of the Local Government Unit of this municipality and prior to the start of the construction the building plan shall be approved by the said office;
4. That the monthly rental of the leased premises (Municipal Lots) is Five (P5.00) pesos per square meter;
5. That the taxes, licenses due for the business and the lot rentals of the LESSEE under this leased contract shall be collected by the LESSOR every month until the expiration of the terms mentioned in Paragraph No. 2 from the execution hereof subject to renewal as maybe warranted by subsequent agreement between parties including the building. Surcharge shall be imposed as a fine for the late payments of all obligations determine by the Municipal Treasurer;
6. The LESSEE shall be responsible for the observance of sanitary and electrical regulations required or imposed by the municipal government authorities regarding the use and habitation of the leased premises;
7. The LESSEE is absolutely prohibited to sublease, sell, transfer, convey, or dispose to all or any person regarding his right and privileges on the leased premises by virtue of this agreement;
8. The LESSEE is further prohibited to use fire hazard equipments within the leased premises such as but not limited to gas stove, electric stove and other cooking equipments in the course of the business operations, except those businesses require fire element such as: restaurants, bakery, gold smith and the like, provided, that such businesses shall be subject for fire insurance paid by the LESSEE in the name of the LESSOR;
9. The LESSEE shall notify the LESSOR at least 30 days in advance should the lessee decide to abandon the leased premises;

10. Increases of its rentals during the renewal of the lease after expiration of the term hereof shall be imposed as provided under the Municipal Revenue Code;
11. Violation of any of the above terms and conditions will produce ipso facto the rescission of this contract and the building shall be automatically become property of the LESSOR. Furthermore, as a consequence of which the LESSOR may without prior notice or demand enter upon the leased premises and thereby inform the LESSEE of the revocation of the contract and may correspondingly direct the LESSEE to vacate the same and/or remove his merchandise or other properties there from;
12. All ordinary repairs, improvements of the building constructed within the leased premises that may arise in the daily use of the facilities therein shall be for the sole account and expense of the LESSEE.
13. All charges for water, light, telephone used and electric bills shall be at the sole account of the lessee;
14. The project proponent shall secure all pertinent documents enumerated hereunder and pay the corresponding fees, viz:
 - Application Form
 - Mayor's Permit
 - Police Clearance
 - Building Permit
 - Zoning Clearance
 - Fire Clearance

IN WITNESS WHEREOF, the parties hereto have signed this contract of lease this _____ in Sindangan, Zamboanga del Norte, Philippines.

With his marital consent:

LESSEE

Wife

REPRESENTED BY:

LOCAL GOVERNMENT UNIT
Slayan, Zamboanga del Norte
LESSOR

Municipal Mayor

Signed in the presence of:

1. _____

2. _____

Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL NORTE
Municipality of Siayan

OFFICE OF THE MUNICIPAL TREASURER

APPLICATION FOR BUSINESS LICENSE AND PERMIT

☐ New ☐ Renew Period _____

Name _____ of _____ applicant/License:

Address: _____

Citizenship: _____

Business Name or Style; if any _____

Location: _____

Kind _____ of _____ business _____ engaged:

Total sales as of December 31, _____ P _____

Total Purchase as of December 31, _____ P _____

Total expenses as of December 31, _____ P _____

Net Worth as of December 31, _____ P _____

Nature _____ of _____ Business:

_____ (Single Prop.; Partnership or Corporation)
Book _____ of _____ accounts _____ used:

Inclusive serial numbers of sales invoices, official receipts, or cash slips used in previous year _____

Residence _____ certificate _____ number:

Issued _____ on _____

Taxpayer's Account Number: _____

Registration No./Certificate No./Permit No.: _____

Issued by corresponding National Agencies _____

Name of Employees:	Res. Certificate Number	Place of Issue
Names	Designation	Date

For more information regarding my business please see attached statement of operation and/or net worth and inventories.

APPROVAL RECOMMENDED

Very truly yours,

Municipal Treasurer

Signature of Licensee

APPROVED; For issuance of license and permits after fees and charges are paid to the Municipal Treasurer accordingly.

NOTE: Accomplish in triplicate.

Municipal Mayor

Republic of the Philippines
Province of Zamboanga del Norte
Municipality of Siayan

OFFICE OF THE MUNICIPAL TREASURER

For the Calendar:
Year Ending:

Business License and Permit
Assessment for

(NAME OF TAXPAYER)

(BUSINESS TRADE NAME)

(Address of principal place of business)

(Address of Branch)

FOR OF ORGANIZATION;

_____ Single Proprietorship _____ Partnership _____ Corporation

NATURE OF BUSINESS: CAPITAL/NETWORTH PURCHASE EXPENSES
Graduated Fixed Tax (As of December 31, _____)

a. Manufacturer, Importers or Producer

b. _____ Retailers, wholesalers, distributors _____

c. _____ Essential Commodities (Specify) _____

d. _____ Rice and Corn Dealer _____

e. _____ Coffee, Cafeteria, restaurants, _____

f. _____ Service Establishment/Contractors _____

g. _____ Hotel, motels _____

h. _____ Lodging House _____

i. _____ Pawnshops _____

j. _____ Real State dealer _____

k. _____ Other business (specify) _____

BUSINESS SUBJECT TO FIXED TAX:

a. _____ Rice and Corn Mill _____

b. _____ Dealer in domestic liquor

_____ wholesaler _____

_____ retailer _____

c. _____ Vino retailer (Mallorca medicinal wine) _____

d. _____ Dealer in fermented liquor/beer:

_____ wholesaler _____

_____ retailer _____

e. _____ Tuba dealer

_____ wholesaler _____

_____ retailer _____

f. _____ Leaf tobacco dealer

_____ wholesaler _____

_____ retailer _____

g. _____ Manufacturer/Tobacco dealer

(Cigars, cigarettes) _____

h. _____ Amusement places

(Specify) _____

i. _____ Permanent Service _____

(Specify) _____
 I _____ Other business/trades
 (Specify) _____

NATURE OF BUSINESS	SALES RECEIPTS	ANNUAL TAX DUE	ANNUAL PERMIT FEE
TOTAL TAX DUE			
ADD			
PENALTIES:		Interest _____	P _____
		Administrative Fine _____	P _____
TOTAL AMOUNT DUE:		_____	P _____
CLEARANCES:			
a.) Police clearance _____			P _____
b.) Fire/Zoning _____			P _____
c.) Sanitary Permit _____			P _____
d.) Medical Certificate _____			P _____
e.) Realty Tax _____			P _____
f.) Water bills _____			P _____
g.) Garbage Collection _____			P _____
		TOTAL _____	P _____
		GRAND TOTAL DUE _____	P _____

We declare under the Penalties of perjury that this return has been made in Good Faith, verified by us and to the best of our knowledge and belief is true and complete return pursuant to the provisions of the Municipal Ordinance and the regulations issued under authority thereof.

 SIGNATURE OF PROPRIETOR, MANAGING PARTNER PRESIDENT

Residence Cert. No.	PAYMENT RECEIVED	
Place of Issue _____	Kind of _____	: O.R. :
Date of Issue _____	Business _____	: Date :
Amount _____		
Amount Paid _____		
Tax Account No. _____		

Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL NORTE
Municipality of Siayan

OFFICE OF THE MUNICIPAL TREASURER

Name of establishment/Permittee/Operator/Proprietor to hold, conduct or Operate use
In _____

(State kind of business, occupation, trade, activity or privilege permitted) of _____
For the period from _____ to _____
_____.

Summary of business taxes, Permit fees and other charges:

Kind Business Permit	Taxes O.R Number Date of Issue Amount Paid	Other Fees & Charges O.R No. Date of Issue Amount Paid
TOTAL	P	P

This permit is valid until _____, unless sonner revoked for
Cause as provided by law, ordinance or regulations.

Issued at Siayan, Zamboanga del Norte, on
_____.

Not valid
Without Seal

Municipal Mayor

RECORD OF INSPECTION

Name and designation of Inspector

Date of Inspection