



MUNICIPAL ORDINANCE NO. 13
Series of 2022

**2022 REVISED LOCAL REVENUE
CODE OF THE MUNICIPALITY OF
UBAY, PROVINCE OF BOHOL**

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PROVINCE OF BOHOL

CHAPTER I
GENERAL PROVISIONS

ARTICLE A
SHORT TITLE AND SCOPE

SECTION 1A.01. TITLE – This code shall be known as the 2022 Revised Local Revenue Code of the Municipality of Ubay, Province of Bohol.

SECTION 1A.02. SCOPE – This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Municipality.

ARTICLE B
CONSTRUCTION OF PROVISION

SECTION 1B.01. WORDS AND PHRASES NOT HEREIN EXPRESSLY DEFINED - Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R.A. 7160, otherwise known as the Local Government Code of 1991.

SECTION 1B.02. GENERAL RULES- In construing the provisions of this code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions, or when applied would lead to absurd or highly improbable results.

- a. Common and Technical Words- All words and phrases shall be construed and understood according to the common and approved usage of the language. But technical words and phrases and such other words which may have acquired a peculiar, or appropriate meaning or that which is defined in this code shall be construed and understood according to such technical, peculiar, appropriate meaning or as defined.
- b. Gender and Number – Every word in this code importing the masculine gender shall extend to both a male and female. Every word importing the singular number shall likewise be applicable to several persons or things and every word importing the plural number shall likewise apply to one person or thing.
- c. Computation of Time – The time in which any act is to be done as provided in this code or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.
- d. References – All references to chapters, articles and sections are to chapters, articles and sections in this code, unless otherwise specified.
- e. Conflicting Provisions of Chapters or Articles - If the provisions of different chapters or articles contravene each other, the provision of each chapter or article shall prevail as to specific matters and questions involved therein.
- f. Conflicting Provisions of Sections - If the provisions of different sections in the same chapter or article conflict with each other, the provisions of the section which is last in point or sequence shall prevail.

ARTICLE C
DEFINITION OF TERMS

SECTION 1C.01. DEFINITIONS–When used in this Code:

- a. Amusement Places –are establishments devoted to pleasurable diversion and entertainment. They include places of recreation, relaxation, avocation, pastime and fun.
- b. Building– all kinds of structure more or less permanently attached to a piece of land excluding those which are merely superimposed on the soil.
- c. Business – Trade or Commercial Activity regularly engaged in as a means of livelihood or for profit.
- d. Calibration – shall herein refer to the act, method, or process of (1) testing the accuracy of a dispensing pump meter in delivering gasoline; or (2) measuring that the actual quantity of gas being dispensed is within the tolerable minimum quantity as determined under Department of Energy (DoE) Rules and Circulars.
- e. Charges - income derived by the Local Government in its proprietary functions such as market stall rentals, hospital charges, waste collection and disposal fees, transportation fares and sale of goods.
- f. Civil Remedies – remedies in the collection of delinquent taxes either by restraint of personal property, levy on real property, cancellation of business permits or by judicial actions.
- g. Contractor – any person, natural or juridical, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees. As used in this definition, the term “Contractor” shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heat or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments; steam laundries and laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops; massage clinics, sauna, Turkish and Swedish baths, slenderizing and body building saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of arrastre and stevedoring, warehousing or forwarding establishments; master plumbers; smiths; and house or sign painters; publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; bookbinders and lithographers; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners; lessors and distributors, proprietors or operators of establishments or lots for parking purposes, indentors, and private hospitals; photo developing services; advertising services; and seminar, training and other teaching services (other than offered by educational institutions).
- h. Cooperative – an autonomous and duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve their social, economic, and cultural needs and aspirations by making equitable contributions to the capital required, patronizing their products and services and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

- i. Corporation - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentasen participation), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government.
- j. Countryside and Barangay Business Enterprise - refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- k. Dealer – one whose business is to buy and sell any commodity of value.
- l. Economic Life – the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
- m. Fee- a charge fixed by Law or Ordinance for the regulation or inspection of a business of activity or the services of a public office.
- n. Franchise –a special privilege affecting public interest which is conferred upon private persons or corporations by the Congress of the Philippines, national franchising offices or the Sangguniang Bayan under such terms and conditions as the granting authority may impose in the interest of public welfare, security, and safety.
- o. Gross Sales or Receipts – the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged on materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales returns, excise tax and value added tax.
- p. Lien – a charge upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.
- q. Levy – an imposition or collection of an assessment, tax, fee, charge, or fine.
- r. License and Permit - a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- s. Manufacturer –any person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material 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 material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.
- t. Motorcycle-for-hire - refers to motorcycles used for the transport of goods for a fee.
- u. Motor Vehicle – any vehicle including its attachments propelled by any power other than muscular designed to run on public roads, used mainly for transformation.
- v. Municipal Waters - include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

- w. Occupation - one's regular business or employment, or an activity which principally takes up one's time, thought and energy. It includes any calling, business, trade, or vocation but excludes profession requiring government examination.
- x. Operator - the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- y. Peddler - any person who, either for himself or on commission, travels from place to place and sells his goods or offers or sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from definition of wholesale dealer or retail dealer as provided in this chapter.
- z. Persons - every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations
- aa. Privilege - a right or immunity granted as a peculiar benefit, advantage or favor.
- bb. Profession - a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.
- cc. Public Market - a place where fresh foods or items for food or other commodities are sold. It may be established or operated by the local government or by a franchise granted by the Sangguniang Bayanto private persons. The public market area may include stalls where good maybe sold to public, loading and unloading spaces and parking areas for vehicles.
- dd. Public Utility - electric power generating and distributing systems, road, rail, air and water transport, postal, telegraph and radio communications, and water companies , characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- ee. Rental - the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- ff. Residents - natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or 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.
- gg. Revenue - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- hh. Replacement or Reproduction Cost - the cost that would be incurred on the basis of the current prices, in acquiring an equally desirable substitute property or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar materials.
- ii. Retail - sale where the purchaser buys the commodity for his own consumption, respective of the quantity of the commodity sold.
- jj. Retail Outlet- refer to a gasoline station, outlet, facility, or business establishment, which sells or dispenses gas directly to individual end user/s or to the public.
- kk. Secretary's Fees - fees collected for services rendered for verification and / or issuance of records and documents on file in the various offices of the local Government.
- ll. Services - duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- mm. Shopping Centers -business Establishment which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc. housed in one building or several buildings. It maybe operated by one person or by different person s renting spaces in the complex.
- nn. Tax - an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

- oo. Warehouse – any building or portion thereof where goods, wares, merchandise, articles of other personal property are received and stored. A warehouse that accepts orders or issues sales invoices shall be considered a branch or sales office
- pp. Wholesale- sale where the purchaser buys the commodities for resale, regardless of the quantity of the transaction.
- qq. Vessels - include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

**CHAPTER II
MUNICIPAL TAXES**

**ARTICLE A
GRADUATED TAX ON BUSINESS**

SECTION 2A.01. IMPOSITION OF TAX- There is hereby levied an annual tax of the following business undertakings at the rates prescribed herein.

- a. **ON MANUFACTURERS, ASSEMBLERS, REPACKERS, OR PROCESSORS OR ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:**

Gross Receipts or Sales for the Preceding Calendar Year		Annual Tax	Quarterly Tax	
	Less than	10,000.00	199.1	49.78
10,000.00	or more but less than	15,000.00	365.2	91.3
15,000.00	or more but less than	20,000.00	532.4	133.1
20,000.00	or more but less than	30,000.00	798.6	199.65
30,000.00	or more but less than	40,000.00	997.7	249.43
40,000.00	or more but less than	50,000.00	1,597.20	399.3
50,000.00	or more but less than	75,000.00	1,996.50	499.13
75,000.00	or more but less than	100,000.00	2,662.00	665.5
100,000.00	or more but less than	150,000.00	3,327.50	831.88
150,000.00	or more but less than	200,000.00	4,658.50	1,164.63
200,000.00	or more but less than	300,000.00	6,655.00	1,663.75
300,000.00	or more but less than	500,000.00	9,680.00	2,420.00
500,000.00	or more but less than	750,000.00	12,100.00	3,025.00
750,000.00	or more but less than	1,000,000.00	16,637.50	4,159.38
1,000,000.00	or more but less than	2,000,000.00	19,965.00	4,991.25
2,000,000.00	or more but less than	3,000,000.00	23,958.00	5,989.50
3,000,000.00	or more but less than	4,000,000.00	27,951.00	6,987.75
4,000,000.00	or more but less than	6,500,000.00	29,493.20	7,373.30
6,500,000.00	or more at a rate not exceeding 45.65% of one percent (1%)			

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

- b. **ON WHOLESALEERS, DISTRIBUTORS, OR DEALERS OF ANY ARTICLE OF COMMERCE, OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:**

Gross Receipts or Sales for the Preceding Calendar Year		Annual Tax	Quarterly Tax	
	Less than	1,000.00	18.00	4.50
1,000.00	or more but less than	2,000.00	33.00	8.25
2,000.00	or more but less than	3,000.00	60.50	15.13
3,000.00	or more but less than	4,000.00	86.90	21.73
4,000.00	or more but less than	5,000.00	121.00	30.25
5,000.00	or more but less than	6,000.00	146.30	36.58
6,000.00	or more but less than	7,000.00	172.70	43.18
7,000.00	or more but less than	8,000.00	199.10	49.78
8,000.00	or more but less than	10,000.00	225.50	56.38
10,000.00	or more but less than	15,000.00	266.20	66.55
15,000.00	or more but less than	20,000.00	332.20	83.05
20,000.00	or more but less than	30,000.00	399.30	99.83
30,000.00	or more but less than	40,000.00	532.40	133.10

40,000.00	or more but less than	50,000.00	798.60	199.65
50,000.00	or more but less than	75,000.00	1,197.90	299.48
75,000.00	or more but less than	100,000.00	1,597.20	399.30
100,000.00	or more but less than	150,000.00	2,262.70	565.68
150,000.00	or more but less than	200,000.00	2,928.20	732.05
200,000.00	or more but less than	300,000.00	3,993.00	998.25
300,000.00	or more but less than	500,000.00	5,324.00	1,331.00
500,000.00	or more but less than	750,000.00	7,986.00	1,996.50
750,000.00	or more but less than	1,000,000.00	10,648.00	2,662.00
1,000,000.00	or more but less than	2,000,000.00	12,105.50	3,026.38
2,000,000.00	or more at a rate not exceeding sixty and a half percent (60 1/2%) of one percent (1%)			

Provided, that in no case shall the tax on gross sales of **P2,000,000.00** or more be less than **P12,105.50**.

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

c. ON ESSENTIAL COMMODITIES - THE TAX ON BUSINESS FOR EXPORTERS, MANUFACTURERS, MILLERS, PRODUCERS, WHOLESALERS, DISTRIBUTORS, DEALERS OR RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER, SHALL BE ONE-HALF(1/2) OF THE RATES PRESCRIBED UNDER SUB-SECTIONS A, B AND D OF THIS SECTION.

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

Taxpayers dealing with essential and non-essential commodities shall present their separate books of accounts for essential and non-essential items for verification when paying taxes and/ or fees therefore; Provided, that, when the sales are not made separate or segregated in their books of accounts, the sales shall be treated as sales for non-essential commodities.

d. ON RETAILERS

Gross Receipts or Sales for the Preceding Calendar Year			Annual Tax
30,000.00	or more but less than	400,000.00	2.20%
400,000.00	or more but less than	100,000,000.00	8,800 plus 1.10% of gross receipt in excess of 400,000.00
100,000,000.00	or more but less than	500,000,000.00	1,104,400 plus 82.5% of 1% of gross receipt in excess of 100,000,000.00
500,000,000.00	and above		4,404,400 plus 55% of 1% of gross receipt in excess of 500,000,000.00

- e. **ON CONTRACTORS AND OTHER INDEPENDENT CONTRACTORS**– These include persons, natural or juridical, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the services calls for the exercise or use of the physical or mental faculties of such contractor or his employees, such as, but not limited, to the following:

1. Barbershops;
2. Battery Charging Shops;
3. Beauty Parlors;
4. Book Binders;
5. Business Agents, Private Detective or Watchman Agencies;
6. Cinematographic film owners, lessors, and distributors
7. Commercial and Immigration brokers;
8. Demolition and /or filing and salvage contractor;
9. Electric light or gas system installation of building (General);
10. Engineering (General), Building (General), and specialty contractors;
11. Engraving establishment;
12. Funeral Parlors;
13. Furniture shops and establishments for planning or surfacing or resulting of Lumber;
14. Heat or power system installers;
15. Hospitals;
16. House and/ or sign painters;
17. Laundry shop including dry cleaning, dying establishments, steam laundries and laundries using washing machines;
18. Lithographers;
19. Lots or establishments for parking purposes;
20. Massage clinics, sauna, Turkish and Swedish baths, slandering and beauty salons and other similar establishments;
21. Mine drilling establishments;
22. Photographic studios;
23. Plastic lamination establishments;
24. Plumbing installers;
25. Proprietors or owners of shops for the repair of any kind mechanical and electrical devices, instruments, apparatus or furniture and shoe repairing by machine or any mechanical contrivance;
26. Repairing, repainting, upholstering of vehicles and/or heavy equipment;
27. Sawmills under contract to saw or cut logs belonging to others;
28. Smelting plants;
29. Smith shops;
30. Tailoring or dress shops;
31. Vulcanizing and recapping shops;
32. Warehousing or forwarding establishments;
33. Washing and greasing of vehicles and/or heavy equipment;
34. Water system instruments;
35. Management;
36. Photo developing service;
37. Advertising services;
38. Educational/learning institutions;
39. Seminar, training and other teaching services (other than offered by educational institutions).
40. Proprietors or operator of dockyards;
41. Restaurants and other eating establishments;
42. Proprietors, lessors and operators of resorts, hotels, motels, inns, pension houses, boarding and other lodging houses

The contractors and other independent contractors covered in this paragraph shall be taxed in accordance with the following schedule:

Gross Receipts or Sales for the Preceding Calendar Year			Annual Tax	Quarterly Tax
	Less than	5,000.00	44	11
5,000.00	or more but less than	10,000.00	101.2	25.3
10,000.00	or more but less than	15,000.00	171.6	42.9
15,000.00	or more but less than	20,000.00	271.7	67.93
20,000.00	or more but less than	30,000.00	453.2	113.30
30,000.00	or more but less than	40,000.00	634.7	158.68
40,000.00	or more but less than	50,000.00	907.5	226.88
50,000.00	or more but less than	75,000.00	1,452.00	363.00
75,000.00	or more but less than	100,000.00	2,178.00	544.50
100,000.00	or more but less than	150,000.00	3,267.00	816.75
150,000.00	or more but less than	200,000.00	4,356.00	1,089.00
200,000.00	or more but less than	250,000.00	5,989.50	1,497.38
250,000.00	or more but less than	300,000.00	7,623.00	1,905.75
300,000.00	or more but less than	400,000.00	10,164.00	2,541.00
400,000.00	or more but less than	500,000.00	13,612.50	3,403.13
500,000.00	or more but less than	750,000.00	15,262.50	3,815.63
750,000.00	or more but less than	1,000,000.00	16,912.50	4,228.13
1,000,000.00	or more but less than	2,000,000.00	18,975.00	4,743.75
2,000,000.00	and above		82.50% of 1%	20.63% of 1%

Provided, that in no case shall the tax on gross sales of **P2,000,000.00** or more be less than **P18,975.00**.

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

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

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

In cases that companies or any establishment hire any contractor or need services from other entity, they must require first a business permit before the project or activities will commence. By violating the same, both parties will be penalized according to the penal provision of this code

- f. **ON BANKS AND OTHER FINANCIAL INSTITUTIONS** - These include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, shall be taxed at the rate of 55% of 1% in the case of banks; and 66% of 1% in the case of other financial institutions, of the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing dividends, rentals on property and profit from exchange or sale of property.
- g. **ON AUTHORIZED FRANCHISE CAR DEALERS** -Car dealers engaged in the business of selling brand new vehicles and genuine parts pursuant to a valid and existing franchise agreement with legitimate manufacturers and distributors shall be taxed at the rate of 82.50% if 1% of gross receipts up to P100,000,000.00 and P825,000.00 plus 55% of 1% of gross receipts in excess of P 100,000,000.00.

- h. **ON AMUSEMENT PLACES** –shall be taxed at the rate of 5% of the gross sales or receipts of the preceding calendar year, such as, but not limited to the following:
1. Bars, beer gardens, cocktail lounges, pub-houses, cabarets or dance halls and similar establishments, concert halls, day and /or night clubs and supper clubs, KTV, videoke, karaoke and other sing-along establishments; comedy bars; theaters and lounges;
 2. Billiard or pool halls, bowling establishments, golf and driving ranges, skating rinks, tennis courts, gymnasiums, pelota and squash courts, and off fronton betting stations;
 3. Circuses, carnivals, fun houses and the like, including those providing amusement devices or machines, merry go-rounds, roller coasters, ferris wheels, side shows, swings shooting galleries, and the like; and
 4. Coliseums, theaters and cinema houses.
- i. **ON PROPRIETORS, LESSORS AND OPERATORS OF SHOPPING CENTERS AND PRIVATE MARKETS** – shall be taxed at the rate of 5% of the gross sales or receipts of the preceding calendar year.
- j. **ON BUSINESS NOT OTHERWISE SPECIFIED IN THE PRECEDING PARAGAPHS-** shall be taxed at the rate of 5% of the gross sales or receipts of the preceding calendar year, such as, but not limited, to the following:
1. Dealers , distributors and retailers of fermented liquors, distilled spirits, wines , tuba and the like, dealers, distributors and retailer of imported wines; and dealers, wholesalers and retailers of tobacco leaf;
 2. Operators and owners of private cemeteries and memorial parks;
 3. Real estate lessors (Land, Building , Commercial, Office and residential spaces);
 4. Sellers, dealers, agents, developers of real estate(Land, Subdivision, Building and other taxable real properties); and
 5. Others.

ARTICLE B OTHER TAXES ON BUSINESS

SECTION 2B.01. DEFINITION – When used in this Article:

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

SECTION 2B.02. IMPOSITION OF TAX – There is hereby imposed an annual business tax for the following type of business:

- a. On Mobile Traders - at the rate of one percent (1%) on the gross receipts.
- b. On Ambulant and Itinerant Amusement Operators during fiestas and fairs at the following rates:

Type of Amusement	Tax
1. Circus, carnivals, and the like, per day	₱150.00
2. Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery, and other similar contrivances, per day	₱150.00
3. Drop coins, mini-bowling, basketball shooting, and other similar contrivances for recreation, per day	₱50.00
4. Drop coins, mini-bowling, basketball shooting, and other similar contrivances for recreation, per day	₱30.00
5. Vaudevilles and exhibitions shows, per day/night	₱350.00

6. Stage play and concert with admission fee, per day/ night	₱2,500.00
7. Stage play and concert-free to the public or with promo sales, per day/night	₱1,000.00
8. Boxing stadium, per annum	₱500.00
9. Race track, per annum	₱15,000.00
10. Jai-alai, per annum	₱15,000.00
11. Sports contest/exhibition, per day	₱500.00

SECTION 2B.03. TIME OF PAYMENT – The tax shall be paid upon the issuance of the Mayor’s Permit to do business in the Municipality.

SECTION 2B.04. ADMINISTRATIVE PROVISIONS – The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

ARTICLE C EXEMPTIONS ON BUSINESS TAXES

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

ARTICLE D SITUS OF THE TAX

SECTION 2D.01 SITUS OF THE TAX

- a. For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:
 1. Principal Office - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be. The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof. In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.
 2. Branch or Sales Office - a fixed place in a locality, which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse, which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
 3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandises are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
 4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or

normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.01 of this Code.

b. Sales Allocation:

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located. The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.
4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows: Sixty percent (60%) to the city or municipality where the factory is located; and Forty percent (40%) to the city or municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

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

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

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

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

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

- e. Transfer of Business to Other Location. Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- f. Retirement of Business. Any person natural or juridical, subject to the tax on business under Chapter II, Article A of this Code shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within twenty (20) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated. The Municipal Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly followed:
 - 1. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
 - 2. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
 - 3. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit thereof.
 - 4. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

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

ARTICLE E
PAYMENT OF BUSINESS TAXES

SECTION 2E.01. RULES OF PAYMENT

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

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

- b. In cases where a person conducts or operates two (2) or more of the businesses mentioned in Article A of this Code which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- c. In cases where a person conducts or operates two (2) or more businesses mentioned in Article A of this Code which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

SECTION 2E.02. ACCRUAL OF PAYMENT - Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

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

SECTION 2E.04. SURCHARGE AND INTERESTS ON UNPAID TAXES, FEES OR CHARGES – there is hereby imposed a surcharge of twenty –five percent (25%) and interest of 2% per month but not to exceed 36 months or 72% on the amount of taxes not paid on time.

SECTION 2E.05. ADMINISTRATIVE PROVISIONS

- a. Requirement. Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee thereof and the business tax imposed under the pertinent Article.
- b. Issuance and Posting of Official Receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality. Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.
- c. Invoices or Receipt. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at One Hundred Pesos (P100.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among

others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

- d. Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a books of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- e. Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- f. Issuance of Certification. The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Fifty Pesos (P150.00).

ARTICLE F PRESUMPTIVE INCOME LEVEL

SECTION 2F.01.PRESUMPTIVE INCOME LEVEL - For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

- a. The PIL technique makes use of easily verifiable indicators as means for determining gross sales.
- b. It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation.
- c. The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others.
- d. The indicators will also depend on the nature of the business.
- e. The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.

SECTION 2F.02. THE USE OF PRESUMPTIVE INCOME LEVEL - The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

ARTICLE G
COMMUNITY TAX

SECTION 2G.01. IMPOSITION OF TAX - there is hereby imposed the collection of the community tax as enumerated herein.

- a. Individuals liable to community tax - Every resident of Ubay, Bohol 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 engages in business or occupation, who owns real property with an aggregate assessed valuation of one thousand pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of five pesos (P5.00) and an annual additional tax of one peso (P1.00) for every one thousand pesos (P1,000.00) of income, regardless of whether from business or exercise of profession and/ or one peso (P1.00) for every one thousand pesos (P1,000.00) of income from real property which in no case shall the additional tax exceed five thousand pesos (P5,000.00)
- b. Juridical persons liable to community tax- Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines with the principal office in Ubay shall pay an annual community tax of five hundred pesos (P500.00) and an annual additional tax in accordance with the following schedule:
 1. On the assessed value of real property owned by the tax payer - Two pesos (P2.00) for every five thousand pesos (P5,000.00).;
 2. Gross receipts or earnings derived by it from its business during the preceding year - Two pesos (P2.00) for every five thousand pesos (P5,000.00).

Provided, however, that the dividends received by a corporation from another corporation shall , for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation. Provided, further, that said additional tax shall not exceed ten thousand pesos (P10,000.00).

SECTION 2G.02. PLACE OF PAYMENT - The community tax maybe paid to a duly bonded and deputized Barangay Treasurer of the barangay where the individual resides or at the Municipal Treasure's Office.

SECTION 2G.03. TIME OF PAYMENT - Liability for the community tax accrue on the first (1st) day of January of each year which shall be paid not later that the last day of February of each year. As regards those who reached the age of eighteen (18) years or otherwise lose the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age when exemption ends. If a person reaches the age of eighteen (18) years of loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without penalty.

Person who come to reside in the Philippines or have reached the age of eighteen (18) years on/or after the first (1st) of July of any year, or who cease to belong to an exempt class on/ or after the same date shall not be subject to the community tax for the year.

Corporation established or organized on or before the thirtieth (30th) day of June shall pay the community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without penalty. Corporations established or organized on or after the first (1st) day of July shall not be subject to the community tax for such year.

SECTION 2G.04. 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 shall also be issued to any person or corporation not subject to the community tax upon payment of five peso (P5.00).

SECTION 2G.05. DISTRIBUTION OF PROCEEDS –

- a. The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Town. However, proceeds of the community tax collected through the Barangay Treasurer shall be divided equally between the barangay concerned and the Town after deducting the cost of printing and distribution of the forms and related expenses incurred by the Bureau of Internal Revenue.
- b. The Municipal Treasurer shall deputize the Barangay Treasurer to collect the community tax payable by individual taxpayers in their respective jurisdiction. Provide, however, that the said Barangay Treasurers shall be bonded in accordance with existing laws.

SECTION 2G.06. ADMINISTRATIVE PROVISIONS –

- a. When an individual subject to the community tax acknowledge any document before a notary public, takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority, transacts official business, or receives any salary or wage from any person or corporation, it shall be the duty of said office, person or corporation to require such individual to exhibit his community tax certificate.
- b. When, through its authorized officers, any corporation subject to the community tax receives any license, certificate or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts any other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.
- c. The community tax certificate required in the two preceding paragraphs shall be the certificate issued for the current year, except for the period from January until the fifteen (15th) day of April of each year, in which case, the certificate issued for the preceding year shall suffice.
- d. Individual taxpayers subject to community tax may be required by the treasurer or his deputies to present proof of their income, while corporations may be required to show their books and other financial records.

This provision may only be required when an individual or juridical person is claiming to pay less than the maximum amount of additional community tax.

SECTION 2G.07. REQUIREMENTS FOR BUSINESS OPERATORS AND ADMINISTRATIVE OFFICERS OF GOVERNMENT OFFICE –

- a. Operators of Business establishment, as well as administrative officers of national government units including government-owned or controlled corporations found in the Municipality are required to submit not later than the fifteenth (15th) day of May of each year a list of persons under their employ, stating therein the following:
 1. Name and address;
 2. Total salaries, wages and allowances;
 3. Community tax certificate number, date, place of issue and amount paid
- b. Any person securing community tax certificate shall accomplish and file a prescribed sworn declaration form to be officially provided therefore. For this particular purpose, the Municipal Treasurer and deputy collectors of community taxes are hereby authorized to subscribe the declaration sheets filed by taxpayers.

SECTION 2G.08. PENALTIES FOR DELINQUENCY –

- a. If the community tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four percent (24%) per annum from the date until it is paid.
- b. Failure to submit the required listing shall subject the operator of business establishments or administrative officer of government units as the case may be to a penalty of one hundred pesos (P100.00) for every month delay or fraction thereof.

**CHAPTER III
PERMIT AND REGULATORY FEE**

**ARTICLE A
MAYOR'S PERMIT FEE ON BUSINESS**

SECTION 3A.01. MAYOR'S PERMIT - All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

SECTION 3A.02. IMPOSITION OF FEE - There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality. The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for.

SECTION 3A.03. RATE OF MAYORS' PERMIT FEE- For the purpose of Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Enterprise Scale	Asset/Sales Limit	Workforce
Micro-Industry	P150,000 and below	No specific
Cottage Industries	Above P150,000 to P1.5M	Less than 10 to 99
Small-scale Industries	Above P1.5M to P15M	100 to 199
Medium-scale Industries	Above P15M to P60M	200 or more
Large-scale Industries	Above P60M	

The permit fee shall either be based on asset size, sales, or number of workers, whichever will yield the higher fee. The annual fees shall be determined in accordance with the following schedule:

Classification/Category		Rate of Fee
a.	On Manufacturers/Producers:	
	1. Micro-Industries	₱2,000.00
	2. Cottage Industries	₱3,000.00
	3. Small-scale Industries	₱4,500.00
	4. Medium-Scale Industries	₱15,000.00
	5. Large-scale Industries	₱40,000.00
b.	On Exporters/Importers:	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,500.00
	3. Medium-Scale Industries	₱8,500.00
	4. Large-scale Industries	₱20,000.00
c.	On Banks:	
	1. Rural, Thrift and Savings Banks	₱5,000.00
	2. Commercial, Industrial and Development Banks	₱10,000.00
	3. Universal Banks	₱15,000.00
d.	On Other Financial Institutions:	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,500.00
	3. Medium-Scale Industries	₱8,500.00
	4. Large-scale Industries	₱20,000.00
e.	On Contractors/Service Establishments:	
	1. Micro-Industries	₱2,000.00
	2. Cottage Industries	₱3,000.00
	3. Small-scale Industries	₱4,500.00

	4. Medium-Scale Industries	₱15,000.00
	5. Large-scale Industries	₱40,000.00
f.	On Wholesalers/Dealers or Distributors:	
	1. Micro-Industries	₱2,000.00
	2. Cottage Industries	₱2,500.00
	3. Small-scale Industries	₱4,000.00
	4. Medium-Scale Industries	₱12,000.00
	5. Large-scale Industries	₱30,000.00
g.	On Retailers:	
	1. Micro-Industries	₱2,000.00
	2. Cottage Industries	₱2,500.00
	3. Small-scale Industries	₱3,500.00
	4. Medium-Scale Industries	₱8,500.00
	5. Large-scale Industries	₱20,000.00
h.	On Trans-loading Operations:	
	Cottage Industries	₱2,000.00
	Small-scale Industries	₱3,500.00
	Medium-Scale Industries	₱9,500.00
	Large-Scale Industries	₱20,000.00
i.	On Lessors of Land/s, Building/s and the like:	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,000.00
	3. Medium-Scale Industries	₱6,500.00
	4. Large-scale Industries	₱14,000.00
j.	Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carenderias or food caterers and the like:	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,500.00
	3. Medium-Scale Industries	₱8,500.00
	4. Large-scale Industries	₱20,000.00
k.	Amusement Places:	
	1. Night and/or Day Clubs	₱15,000.00
	2. Cocktail/Sing Along Lounges or KTV Bars	₱5,000.00
	3. Skating Rinks	₱5,000.00
	4. Inland Resorts	₱5,000.00
	5. Beach Resorts	₱5,000.00
	6. Beach Resorts with swimming pool & other amenities	₱15,000.00
	7. Steam baths, saunas and other similar establishments	₱5,000.00
	8. Exclusive clubs such as country and sports clubs	₱15,000.00
	9. Bowling Alleys	₱5,000.00
	10. Theaters and Cinema Houses	₱5,000.00
	11. Boxing Stadia	₱5,000.00
	12. Race Tracks	₱5,000.00
	13. Other similar amusement places	₱2,500.00
l.	Subdivision Owners:	
	1. Small-scale Industries	₱3,000.00
	2. Medium-Scale Industries	₱6,500.00
	3. Large-Scale Industries	₱14,500.00
m.	Private Cemeteries and Memorial Parks:	
	1. Cottage Industries	₱2,500.00
	2. Small-scale Industries	₱4,000.00
	3. Medium-Scale Industries	₱12,000.00
	4. Large-Scale Industries	₱30,000.00
n.	Privately-owned Markets:	

	Cottage Industries	₱1,500.00
	Small-scale Industries	₱4,500.00
	Medium-Scale Industries	₱15,000.00
	Large-Scale Industries	₱40,000.00
o.	Operators of Cable Network Systems	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,000.00
	3. Medium-Scale Industries	₱6,000.00
	4. Large-Scale Industries	₱14,500.00
p.	Peddlers engaged in the sale of any merchandise or articles of commerce:	
	1. Peddlers of any article of merchandise carried in trucks, jeeps, delivery panels, cars or any motor cars or vehicles unless otherwise provided herein.	₱1,000.00
	2. Peddlers of any article or merchandise carried in motorized bicycles or tricycle, or other similar motorized vehicle.	₱500.00
	3. Peddlers of any article or merchandise carried on bicycle or trisikad.	₱300.00
	4. Peddlers of any article or merchandise carried in a caretela or other animal-drawn vehicle.	₱200.00
	5. Peddlers of any article or merchandise carried by a person	₱100.00
	6. Peddlers during market or "Tabo" Day	₱300.00
q.	Operators of utility vehicles maintaining booking office, terminal, or waiting station/area for the purpose of carrying passengers from this under a certificate of public conveyance and necessity or similar franchises:	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,500.00
	3. Medium-Scale Industries	₱8,500.00
	4. Large-Scale Industries	₱20,000.00
r.	Amusement Devices:	
	1. Videoke Machines	₱500.00
	2. Video/Computer Game Machine	₱300.00
	3. Billiard/Pool Tables	₱1,000.00
	4. Internet Café	₱500.00
	5. PesoNet per Unit	₱200.00
	6. Mahjong Set per Unit	₱500.00
	7. Other Computer Game Devices	₱300.00
s.	On Electric Power Producer:	
	1. Medium-Scale Industries	₱22,000.00
	2. Large-Scale Industries	₱58,000.00
t.	On Automated Teller Machine (ATM) only per unit	₱12,000.00
u.	On Buyers/Komprador of Any Agricultural Products:	
	1. Small-scale Industries	₱3,000.00
	2. Medium-Scale Industries	₱6,500.00
	3. Large-Scale Industries	₱14,000.00
v.	On Telecommunication Cell Sites	₱25,000.00
w.	On Gasoline Station:	
	1. Two (2) dispensing pumps & below	₱12,000.00
	2. Above two (2) dispensing pumps	₱25,000.00
x.	Sari-sari Store	
	1. Small-scale Industries	₱2,000.00
	2. Medium-Scale Industries	₱4,500.00
	3. Large-Scale Industries	₱8,500.00

y.	Business of Retailing Liquid Petroleum Products	₱10,000.00
z.	On Other Businesses not otherwise specified herein:	
	1. Cottage Industries	₱2,000.00
	2. Small-scale Industries	₱3,000.00
	3. Medium-Scale Industries	₱4,500.00
	4. Large-Scale Industries	₱9,500.00

SECTION 3A.04. ADMINISTRATIVE PROVISIONS -

- a. Any person who shall establish, operate or conduct any business mentioned in this Article, shall first secure a mayor’s permit and pay the corresponding fee.
- b. Any person, whether natural or juridical, desiring to engage in any business, trade, or activity within the Town, shall first submit a written application to the Municipal Mayor through the business permits and licensing office, who upon processing the business application, shall require the payment of an application fee.

1. Manufacturers, amusement places	500.00
2. Others	300.00

- c. Every permits issued by the Municipal Mayor, must show the name of the applicant, the nationality, address, nature or organization, whether a sole proprietorship, corporation or partnership, location of business, number of the permit, date of issue, and other information that the Municipal Mayor may require. The Municipal Treasurer shall be furnished a copy of the approved permit.

SECTION 3A.05. PAYMENT OF PERMIT - The applicant shall secure the permit from the business permits and license office and pay the corresponding permit fee to the Municipal Treasurer. The business permit and license office shall keep a record of all permits issued.

SECTION 3A.06. ISSUANCE OF PERMIT- All permits issued shall take effect on the date of issued and shall expire on the date specified therein but not beyond December Thirty one (31) of the year it was issued.

The mayor can issue conditional permit but shall not relieve the permittee from the fulfillment of the requirements of the other departments of the LGU in connection with the operation of business or conduct any activity prescribed under this code. The maximum period of compliance is 3 months otherwise the permit is automatically revoke.

SECTION 3A.07. TIME AND MANNER OF PAYMENT - The fee for the issuance of a Mayor’s Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

Failure to renew the Mayor’s Permit within the prescribed period shall subject the tax payer to a Twenty five (25%) surcharge of the permit fee and an interest rate of 2% per month but not to exceed 36 months or 72%.

In case of change of ownership of the business it shall be the duty of the new owner, manager or agent of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

SECTION 3A.08. POSTING OR DISPLAY TO PUBLIC VIEW - Mandatory requirement. The Mayor’s Permit issued to any business shall at all times be posted or displayed for public view. Business Permit Registration Plates issued to all operators of business establishments with fixed business address shall accompany the Mayors’ Permit. If

operators have no fixed place of business or office, they shall keep the Mayor's Permit or copy thereof, in their person.

SECTION 3A.09. PRE-REQUISITE OF LAW; STRICT COMPLIANCE – The pre-requisites of law relative to the corporate existence and organizational setup of the business establishment securing the Mayor's Permit shall be strictly complied with before same shall be issued.

SECTION 3A.10. BARANGAY CLEARANCE - All business establishments applying for or renewing business Permit shall secure barangay clearance from the barangay where they are located and pay the barangay clearance fees, if any, before a Mayor's Permit maybe issued. However, if such barangay clearance is not acted upon by the barangay within seven (7) days after filing thereof, the mayor may issue the permit applied for.

SECTION 3A.11. NON-ISSUANCE OF PERMIT- A Mayor's Permit maybe refused on the ground that the person applying for a permit has violated and continues to violate any Ordinance or regulation relating to such a permit.

SECTION 3A.12. REVOCATION OF PERMIT – Upon proper and written notice, the Municipal Mayor may revoke the permit and close the establishment for any of the following reasons:

- a. Violation of any condition set forth in the permit.
- b. Abuse of privilege to do business or pursue an activity to the injury of public morals and peace; and
- c. When the place of business becomes a nuisance or is allowed to be used by disorderly characters, criminals or persons of ill repute.

SECTION 3A.13. SEPARATE PERMIT OF DIFFERENT KINDS OF BUSINESS - If a person desires to engage in more than one (1) kind of business, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business, notwithstanding the fact that he may conduct or operate all such distinct business in one establishment only.

SECTION 3A.14. ISSUANCE OF CERTIFIED COPY AND AMENDMENT OF PERMITS –

- a. The office of the Municipal Mayor, through the Business Permits and License Office, shall, upon presentation of satisfactory proof that the original copy of the permit certificate has been lost, stolen, or destroyed, issue a certified copy upon payment of a fee of two hundred pesos (200.00) for each certified copy issued.
- b. Transfer of Location or Amendment of Mayor's Permit – Businesses which are operating with valid Permits and are transferring to a new business location/address or a mend or correct any entries shall also be required to pay a processing fee of two hundred pesos (200.00) in addition to the regular fees provided under this Article.

SECTION 3A.15. ABANDONMENT OR CLOSURE OF BUSINESS - When a business or occupation is abandoned or closed, the person conducting the same shall submit to the Municipal Treasurer within twenty (20) days from the date of such abandonment or closure, a sworn statement to the effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed or officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subject to a refund for the unused term.

SECTION 3A.16. RETIREMENT OF BUSINESS - Any person who desires to retire his business may do so on or before the expiry date set forth in his permit. Full payment of the annual fee, however, must be made by the person retiring from such business, and under no circumstances shall refund be made corresponding to the

unused period. Failure to surrender the permit on or before the expiration date shall be construed to mean that the business is being continued and taxes or fees corresponding to the succeeding quarter becomes due and payable.

SECTION 3A.17. DEATH OF PERMITTEE - When an individual paying a permit fee dies and the same business is continued by his heirs or persons interested in his estate, no additional payment shall be required on the unexpired term for which the permit was paid.

SECTION 3A.18. INSPECTION OF BUSINESS ESTABLISHMENT- Business Establishments shall be subject to inspection during their business hours by any duly authorized official with a mission order issued by the head of the department concerned, connected with the public health, welfare and safety and who has technical and official authority in such matters to see to the effective compliance of the requirements of Ordinances and Provisions of existing laws and of this Code.

**ARTICLE B
FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES**

SECTION 3B.01. IMPOSITION OF FEES - As a pre-requisite for the use of instrument of weights and measures, every person within Ubay using such instruments in his business, profession or calling shall have them tested and sealed annually and pay the fees therefore to the Municipal Treasurer, as follows:

- a. For sealing linear metric measures:

PARTICULARS	FEES
1. Not over one meter	P150.00
2. Over one meter	P250.00

- b. For sealing metric instruments of capacity:

PARTICULARS	FEES
1. Not over ten liters	P250.00
2. Over ten liters	P350.00

- c. For sealing metric instruments of weights with capacity of

PARTICULARS	FEES
1. Not more than 30 kg.	P200.00
2. More than 30 kg. but not more than 300 kg.	P300.00
3. More than 300kg. but not more than 3,000 kg.	P800.00
4. More than 3,000 kg.	P2,000.00

- d. For sealing apothecary balance or other balance of precision:

PARTICULARS	FEES
1. Over 3,000 kg.	P3,000.00
2. Over 300 to 3,000 kg	P1,200.00
3. Over 30 to 300 kg.	P500.00
4. Over 30 kg or less	P300.00

- e. For sealing digital/electronic weights and measure instruments -----P600.00

- f. For sealing scale or balance with complete set of weights for each scale or balance with complete set of weight for use therewith----- 100.00
 - 1. For each extra weight-----50.00
 - 2. For each and every re-testing and re-sealing of weights and measure instruments outside the office, an additional service charge of one hundred pesos (100.00) for each instrument shall be collected.

- g. Electric meters, per meter:

PARTICULARS	FEEES
1. Residential	P50.00
2. Commercial	P200.00
3. Industrial	P500.00
4. Others	P100.00

h. Water meters, per meter:

PARTICULARS	FEEES
1. Residential	P50.00
2. Commercial	P100.00
3. Industrial	P200.00
4. Others	P50.00

i. Truck Scales, rate computed at ten percent (10%) of the amount for Mayor's Permit, but in no case shall the base amount be less than P10,000.00.

SECTION 3B.02. PAYMENT OF FEES AND SURCHARGES- The fees herein imposed shall be paid to the Municipal Treasurer and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as a license to use such instruments for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instruments re-tested and the corresponding fee paid therefore within the prescribed period shall subject the owner or user to a surcharge of twenty five percent (25%) of the prescribed fees plus interest of two percent (2%) per month of fraction thereof; Provided, however, that in no case shall the interest exceed thirty six (36) months.

SECTION 3B.03. EXEMPTIONS -

- a. All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- b. Instruments of weights and measures intended for sale by manufacturers, importers, and dealers are exempted from the fees imposed in this Article.

SECTION 3B.04. ADMINISTRATIVE PROVISIONS -

- a. The Municipal Treasurer is hereby required to keep full sets of secondary standards for the use in testing of weights and measures instruments. These secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year.
- b. The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within Ubay.
- c. Instruments of weights and measures found to be defective and if such defect is found to be beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the auditor or their representatives.
- d. Any instruments of weights and measures found by inspectors to be defective which remains unclaimed within one hundred (100) days from date of confiscation, after due notice, shall automatically be forfeited in favor of the local government.

SECTION 3B.05. FRAUDULENT PRACTICES RELATIVE TO WEIGHTS AND MEASURES AND CORRESPONDING PENALTIES-

- a. Fraudulent practices relative to weights and measures - Any person, other than the official sealer of weights and measures;

1. Who places an official tag or seal upon any instrument of weights or measures, and attaches it thereto; or
2. Who fraudulently imitates any mark, stamp or brand, tag or other characteristics signs used to indicate that weights and measures have been official sealed; or
3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
4. Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, or license, or any dye for printing or making stamps, tags, certificates, or licenses which are an imitation of, or purport to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
5. Who alters the written or printed figures or letters on any stamp, tag, certificate of license used or issued; or
6. Who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in payment of fees or charges imposed in this Article; and
7. Who procures the commission of any such offense by another shall for each of the offense above be fined by not less than two hundred pesos (200.00) nor more than Two Thousand Five Hundred pesos (P2,500.00) or imprisoned for not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

b. Unlawful possession or use of instrument not sealed before using and not re-sealed within twelve (12) months from first (1st) sealing. Any person who makes a practice of buying or selling goods by weight and/or measure, or of furnishing services the value of which is estimated by weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished by any instrument of weight and measures that has not been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding two thousand five hundred Pesos (P2,500.00) or by imprisonment not exceeding six (6) months, or both at the discretion of the court.

- c. Alteration or fraudulent use of instrument of weights and measures:
1. Any person who 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; or
 2. Any person who fraudulently gives short weight or measure in the making of a sale or who fraudulently takes excessive weight or measure in the making of a purchase or who, assuming to determine truly the weight or measure, fraudulently misrepresents the weight or measure thereof; shall be punishable by a fine not less than two hundred pesos (200.00) nor more than two thousand five hundred pesos (2,500.00) or by imprisonment not less than three (3) months nor more than six (6) months or both, at the discretion of the Court.

SECTION 3B.06. ADMINISTRATIVE PENALTIES - The Municipal Treasurer may compromise the following acts or omissions which do not involve fraud before a case is filed in the court.

- a. Any person making a practice of buying or selling any weight and measure using unsealed and/ or unregistered instrument.
 1. When the weight or measure is correct-----350.00
 2. When the weight or measure is incorrect but within a tolerable allowance of defect or short measure----- 600.00
- b. Failure to produce weight and measure tag, or license certificate upon demand but the instrument is duly registered.
 1. When the weight or measure is correct-----300.00
 2. When the weight or measure is incorrect but within a tolerable allowance of defect or short measure-----500.00

Any person found violating any of the provisions under this Article for the second time shall be fined twice the amount of the prescribed penalties.

- c. Fines and Sanction – any person, natural or juridical, found violating, and/ or abetting or aiding in the violation of any provision of hereof shall be penalized by a fine of Two Thousand pesos (2,000.00) and/ or imprisonment of one (1) month for the first offense, Two Thousand Five Hundred Pesos (2,500.00) and/or imprisonment of two (2) months for the second offense, and the revocation of its business license, and /or imprisonment of three (3) months for the third and subsequent offense, at the discretion of the Court. In case of a corporation, the penalty of imprisonment shall be suffered by the Chairman of the Board and/ or its president.

ARTICLE C

CALIBRATION AND SEALING OF DISPENSING PUMPS OF LIQUID FUELS RETAIL OUTLETS

SECTION 3C.01. DEFINITION OF TERMS – When used in this article, the following definition of terms shall be strictly followed:

- a. Calibration – shall refer to the process of checking, adjusting or determining by comparison with a standard the condition of the dispenser to ensure delivery of accurate volume of Liquid Fuels.
- b. Dispenser – shall refer to the equipment used to deliver or transfer Liquid Fuels, and which is installed in the forecourt within a Retail Outlet that comprises of a dispensing nozzle and a volumetric meter.
- c. Dispensing – shall refer to the act of transferring Liquid Fuels from the dispenser to motorists, end-users or other customers.
- d. DOE – shall refer to the Department of Energy.
- e. DOST – ITDI – shall refer to the Department of Science and Technology – Industrial Technology Development Institute.
- f. Illegal Trading – the sale or distribution of Liquid Fuels for profit without license or authority from the Department of Energy, and from other concerned government agencies.
- g. Liquid Fuels – shall refer to gasoline, diesel and kerosene.
- h. NML – shall refer to the National Metrology Laboratory of the Department of Science and Technology – Industrial Technology Development Institute
- i. Retail Outlet – shall refer to a dispensing station, refilling station facility or business establishment which sells or dispenses Liquid Fuels directly to motorists, end-users or other customers.
- j. Retailing – shall refer to the act of selling or retailing of Liquid Fuels directly to motorists, end-users or other customers.
- k. Test Measure – shall refer to a calibration bucket that is used to measure the quantity of Liquid Fuels.

SECTION 3C.02. IMPOSITION OF FEES - The following are hereby levied for the calibration and sealing of every dispenser:

- a. Calibration Fee - P100.00/nozzle/calibration
- b. Sealing - P50.00/sealing
- c. Calibration Certificate - P50.00

SECTION 3C.03. CALIBRATION AND SEALING OF DISPENSERS

All dispensers used in the retailing/dispensing Liquid Fuels in Retail Outlets within the Municipality of Ubay must be properly calibrated and sealed by the Municipal Treasurer, or his authorized representative, regularly every 90 days.

A dispenser not delivering or dispensing the correct quantity using a calibrated Test Measure shall be properly marked with an "OUT OF ORDER" sign and shall not be used until such dispenser is calibrated and sealed,

A dispenser that is not calibrated and sealed shall be properly marked with an "OUT OF ORDER" sign and shall not be used until said dispenser is calibrated and sealed.

All calibration and sealing shall be duly documented and signed by the Municipal Treasurer, or his authorized representative, and countersigned by the Retail Outlet owner, or his authorized representative. A copy of this calibration document shall be retained by the Retail Outlet.

After calibration and sealing, a sticker having a dimension of at least one-half (1/2) inch by two (2) inches and bearing the logo or distinguishing mark or name of the Municipality, the name and signature of the Municipal Treasurer, or his authorized representative, shall be posted in the face of the dispenser.

Retail Outlet with dispenser that is not calibrated and/or properly sealed shall constitute ILLEGAL TRADING. A detached or broken seal shall constitute ILEGAL TRADING.

SECTION 3C.04. TEST MEASURE AND CALIBRATION LOG BOOK

All Liquid Fuels Retail Outlets within the territorial jurisdiction of the Municipality of Ubay shall maintain its own calibrated and sealed Calibrating Bucket. The Calibrating Bucket must be calibrated and sealed every 12 months by the DOST-ITDI

The Retail Outlet shall conduct regular weekly calibration testing of all its dispensers which reading shall recorded in a Calibration Log Book required by the DOE and shall be available to the general public.

A dispenser that is found to be not delivering or dispensing the correct quantity shall be marked with an "OUT OF ORDER" sign and shall not be used until such dispenser is calibrated or sealed.

SECTION 3C.05. PENALTY AND SANCTIONS - Any person engaged in the business of retailing or dispensing Liquid Fuels who commits ILLEGAL TRADING, as mentioned in Section 3C.03, shall be subject to the following penalties:

- a. First Offense - a fine of Two Thousand Pesos (P2,000.00).
- b. Second Offence - a fine of Two Thousand Five Hundred Pesos (P2,500.00).
- c. Third Offense- Revocation of Business Permit.

ARTICLE D
BUILDING AND OTHER CONSTRUCTION PERMIT FEES
*(SCHEDULE OF FEES AND OTHER CHARGES IN ACCORDANCE WITH THE REVISED
 IMPLEMENTING RULES AND REGULATIONS (IRR) OF THE PD 1096: NATIONAL BUILDING
 CODE OF THE PHILIPPINES)*

SECTION 3D.01. BASES OF ASSESSMENT

- a. Character of occupancy or use of building/structure
- b. Cost of construction
- c. Floor area
- d. Height

SECTION 3D.02. FIXED COST OF CONSTRUCTION PER SQUARE METER - Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

GROUP	A, B, C, D, E F, G, H, I	F	J
COST OF CONSTRUCTION PER SQ. M.	P10,000.00	P8,000.00	P6,000.00

SECTION 3D.03. BUILDING PERMIT FEES - Construction/addition/renovation/alternation of buildings/structures under group/s and Sub-Divisions shall be assessed as follows:

- a. Division A-1

AREA IN SQUARE METERS	FEE PER SQ.M.
1. Original complete construction up to 20.00 sq. Meters	P2.00
2. Additional/renovation/alternation up to 20.00 sq. Meters regardless of floor area of original construction	P2.40
3. Above 20.00 sq. Meters to 50.00 sq. Meters	P3.40
4. Above 50.00 sq. Meters to 100.00 sq. Meters	P4.80
5. Above 100.00 sq. Meters to 150.00 sq. Meters	P6.00
6. Above 150.00 sq. Meters	P7.20

Sample computation for building fee for a 75.00 sq. Meters floor area:

Floor area = 75.00 sq. Meters

Therefore area bracket is a.4.

Fee = P 4.80/sq. Meter

Building fee = 75.00 x 4.80 = P 360.00

- b. Division A-2

AREA IN SQUARE METERS	FEE PER SQ.M.
1. Original complete construction up to 20.00 sq. Meters	P3.00
2. Additional/renovation/alternation up to 20.00 sq. Meters regardless of floor area of original construction	P3.40
3. Above 20.00 sq. Meters to 50.00 sq. Meters	P5.20
4. Above 50.00 sq. Meters to 100.00 sq. Meters	P8.00
5. Above 100.00 sq. Meters	P8.40

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

AREA IN SQUARE METERS	FEE PER SQ.M.
1. Up to 500	P23.00
2. Above 500 to 600	P22.00
3. Above 600 to 700	P20.50
4. Above 700 to 800	P19.50
5. Above 800 to 900	P18.00
6. Above 900 to 1,000	P17.00
7. Above 1,000 to 1,500	P16.00

8. Above 1,500 to 2,000	P15.00
9. Above 2,000 to 3,000	P14.00
10. Above 3,000	P12.00

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

Sample computation for building fee for a building having a floor area of 2,800 sq. Meters:

First 500 sq. Meters @ 23.00	P11,500.00
Next 100 sq. Meters @ 22.00	2,200.00
Next 100 sq. Meters @ 20.50	2,050.00
Next 100 sq. Meters @ 19.50	1,950.00
Next 100 sq. Meters @ 18.00	1,800.00
Next 100 sq. Meters @ 17.00	1,700.00
Next 100 sq. Meters @ 16.00	8,000.00
Next 500 sq. Meters @ 15.00	7,500.00
Next 1,000 sq. Meters @ 14.00	14,000.00
Last 200 sq. Meters @ 12.00	2,400.00
Total Building Fee	P53,100.00

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

AREA IN SQUARE METERS	FEE PER SQ.M.
1. Up to 500	P12.00
2. Above 500 to 600	P11.00
3. Above 600 to 700	P10.20
4. Above 700 to 800	P9.60
5. Above 800 to 900	P9.00
6. Above 900 to 1,000	P8.40
7. Above 1,000 to 1,500	P7.20
8. Above 1,500 to 2,000	P6.60
9. Above 2,000 to 3,000	P6.00
10. Above 3,000	P5.00

Note: Computation of the building fee in this paragraph follows the example of paragraph 'c' in this section.

e. Divisions J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories in paragraph 'a' to 'd' in this section.

SECTION 3D.04 ELECTRICAL FEES - The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

a. Total Connected Load (kVA)

PARTICULARS	FEE
1. 5 kVA or less	P200.00 + P0.00
2. Over 5kVA to 50 kVA	P200.00 + P20.00/kVA
3. Over 50 kVA to 300 kVA	P1,100.00 + P10.00/kVA
4. Over 300 kVA to 1,500 kVA	P3,600.00 + P5.00/kVA
5. Over 1,500 kVA to 6,000 Kva	P9,600.00 + P2.50/kVA
6. Over 6,000 kVA	P20,850.00 + P1.25/KV a

NOTE: Total connected load as shown in the load schedule.

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

PARTICULARS	FEE		
1. 5 kVA or less	P40.00	+	P0.00
2. Over 5kVA to 50 kVA	P40.00	+	P4.00/kVA
3. Over 50 kVA to 300 kVA	P22.00	+	P2.00/kVA
4. Over 300 kVA to 1,500 kVA	P720.00	+	P1.00/kVA
5. Over 1,500 kVA to 6,000 Kva	P1,920.00	+	P0.50/kVA
6. Over 6,000 kVA	P4,170.00	+	P0.25/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 Local Plan Permit:

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

This applies to designs/installations within the premises.

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

USE OR CHARACTER OF OCCUPANCY	ELECTRIC METER	WIRING PERMIT ISSUANCE
1. Residential	P15.00	P15.00
2. Commercial/Industrial	P60.00	P36.00
3. Institutional	P30.00	P12.00

e. Formula for Computation of Fees - The total electrical fees shall be the sum of paragraph 'a' to 'd' in this section.

f. Forfeiture of Fees - If the electrical work or installation is found not in conformity with the minimum safety requirement of the Philippine Electrical Codes and the Electrical Engineering Law (R.A.7920), and the owner fails to perform corrective actions within the 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.

SECTION 3D.05. MECHANICAL FEES

a. Refrigeration, air Condition and Mechanical Ventilation

PARTICULARS	FEE
1. Refrigeration (cold storage), per ton or fraction thereof	P40.00
2. Ice Plants, per ton or fraction thereof	P60.00
3. Packaged/Centralized Air Conditioning System:	
3.1. Up to 100 tons, per tons	P90.00
3.2. Every ton or fraction thereof above 100 tons	P40.00
4. Window type air conditioners, per unit	P60.00
5. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	P40.00
6. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.	

➤ For evaluation purposes:

- i. For Commercial/Industrial Refrigeration without Ice Making (refer to paragraph a.1 in this section)
 - 1.10 kW per ton, for compressors up to 5 tons capacity.
 - 1.00 kW per ton, for compressors above 5 ton up to 50 tons capacity.
 - 0.97 kW per ton, for compressors above 50 tons capacity.
- ii. For Ice Making (refer to paragraph a.2 in this section):
 - kW per ton, for compressors up to 5 tons capacity.

- 3.25 kW per ton, for compressors above 5 ton up to 50 tons capacity.
 - 3.00 kW per ton, for compressors above 50 tons capacity.
- iii. For Air Conditioning (refer to paragraph a.3 in this section):
- 0.90 kW per ton, for compressors up to 5 tons capacity.
 - 0.80 kW per ton, for above 5 ton up to 50 tons capacity.
 - 0.70 kW per ton, for compressors above 50 tons capacity.

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

PARTICULARS	FEE
1. Escalator and moving walk, per kW or fraction thereof	P10.00
2. Escalator and moving walks up to 20.00 lineal meters or fraction thereof	P20.00
3. Every lineal meter or fraction thereof in excess of 20.00 lineal meters	P10.00
4. Funicular, per kW or fraction thereof	P200.00
4.1. Per lineal meter travel	P20.00
5. Cable car, per kW or fraction thereof	P40.00
5.1. Per lineal meter travel	P5.00

c. Elevators, per unit:

PARTICULARS	FEE
1. Motor driven dumbwaiters	P600.00
2. Construction elevators for material	P2,000.00
3. Passenger elevators	P5,000.00
4. Freight elevators	P5,000.00

d. Boilers, per kW

PARTICULARS	FEE
1. Up to 7.5 kW	P500.00
2. Above 7.5 kW to 22kW	P700.00
3. Above 22 kW to 37 kW	P900.00
4. Above 37 kW to 52 kW	P1,200.00
5. Above 52 kW to 67 kW	P1,400.00
6. Above 67 kW to 74 kW	P1,600.00
7. Every kW or fraction thereof above 74 kW	P5.00

NOTE:

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

e. Pressurized water heaters, per unit-----P200.00

f. Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof-----P60.00

g. Automatic fire sprinkler system, per sprinkler head-----P4.00

h. Diesel/Gasoline ICE, Steam, Gas, Turbine/Engine, Hydro,Nuclear and Solar Generating Units and the like, per kW:

PARTICULARS	FEE
1. Every kW up to 50 kW	P25.00
2. Above 50 kW up to 100 kW	P20.00
3. Every kW above 100 kW	P3.00

- i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet-----P20.00
- j. Gas Meter, per unit-----P100.00
- k. Power piping for gas/steam/etc. Per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher-----P4.00
- l. Other internal combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:

PARTICULARS	FEE
1. Every kW up to 50 kW	P10.00
2. Above 50 kW up to 100 kW	P12.00
3. Every kW above 100 kW	P3.00
- m. Pressure Vessels, per cu. Meter or fraction thereof-----P60.00
- n. Other Machinery/equipment for commercial/Industrial/Institutional use not elsewhere specified, per Kw or fraction thereof-----P60.00
- o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meter or fraction thereof-----P10.00
- p. Weighing Scale Structure, per ton or fraction thereof-----P50.00

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

SECTION 3D.06 PLUMBING FEES

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

PARTICULARS	FEE
1. Each water closet	P7.00
2. Each floor drain	P3.00
3. Each sink	P3.00
4. Each lavatory	P7.00
5. Each faucet	P2.00
6. Each shower head	P2.00

- c. Special Plumbing Fixtures:

PARTICULARS	FEE
1. Each slop sink	P7.00
2. Each urinal	P4.00
3. Each bath tub	P7.00
4. Each grease trap	P7.00
5. Each garage trap	P7.00
6. Each bidet	P4.00
7. Each dental cuspidor	P4.00
8. Each gas-fired water heater	P4.00
9. Each drinking fountain	P2.00

10. Each bar and soda fountain sink	P4.00
11. Each laundry sink	P4.00
12. Each laboratory sink	P4.00
13. Each fixed-type sterilizer	P2.00

d. Water meter

PARTICULARS	FEE
1. Each water meter	P2.00
1.1. 12 to 25 mm \varnothing	P8.00
1.2. Above 25 mm \varnothing	P10.00

e. Construction of Septic tank, applicable in all Groups

PARTICULARS	FEE
1. Up to 5.00 cu. Meters of digestion chamber	P24.00
2. Every cu. Meter or fraction thereof in excess of 5.00 cu.m.	7.00

SECTION 3D.07 ELECTRONICS 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 itching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wire or wireless communications-----P2.40 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, communication centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites, equipment silos/shelters and other similar location/structure used for electronics and communications services, including those used for navigational aids, radar, telemetry, test and measurements, global positioning and personnel/vehicle location-----P1,000.00 per location
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautics or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic and electronically-controlled apparatus or devices, whether located indoors or outdoors-----P10.00 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-----P2.40 per unit
- e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm system (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc., electronics fire 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 systems, building automation, management systems and similar types of electronic or electronically controlled installations whether a user terminal is connected-----P2.40 per termination

- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities-----
-----P1,000.00 per location
- g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception -----
-----P1,000.00 per structure
- h. Electronic and electronically-controlled indoor and outdoor signages and displays systems, including TV monitors, multi-media signs, etc.-----
-----P50.00 per unit
- i. Poles and attachment:
- | PARTICULARS | FEE |
|---|--------|
| 1. Per pole (to be paid by Pole owner) | P20.00 |
| 2. Per attachment (to be paid by any entity who attaches to the pole of others) | P20.00 |
- j. Other types or electronics electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above-----
-----P50.00 per unit

SECTION 3D.08. 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 (refer to Section 3D.03, paragraph(a) to (d) in this Article).
- b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (0.25) per cu. Meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.
- c. Bank and records vaults with interior volume up to 20.00 cu. Meters-----
-----P20.00
1. In excess of 20.00 cu. Meters-----P8.00
- d. Swimming pools, per cu. Meter or fraction thereof:
- | PARTICULARS | FEE |
|--|--------|
| 1. GROUP A Residential | P3.00 |
| 2. Commercial/industrial GROUPS B, E, F, G | P36.00 |
| 3. Social/recreational/institutional GROUPS C, D, H, I | P24.00 |
| 4. 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. | |
| 5. Swimming pool shower rooms/locker rooms: | |
| 5.1. Per unit or fraction thereof | P60.00 |
| 5.2. Residential GROUP A | P6.00 |
| 5.3. GROPU B, E, F, G, | P18.00 |
| 5.4. GROUP C, D, H | P12.00 |
- e. Construction of firewalls separate from the building:
- | PARTICULARS | FEES |
|--|--------|
| 1. Per sq. Meter or fraction thereof | P3.00 |
| 2. Provided, that the minimum fee shall be | P48.00 |
- f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

USE OF CHARACTER OF OCCUPANCY	SELF-SUPPORTING	TRILON (GUYED)
1. Single detached dwelling units	P500.00	P150.00
2. Commercial/industrial (Groups B, E, F, G)		
2.1. Up to 10.00 meters in height	P2,400.00	P240.00
2.2. Every meter or fraction thereof in excess of 10.00 meters	P120.00	P12.00
3. Education/Recreation/Institutional (Groups C, D, H, I)		
3.1. Up to 10.00 meters in height	P1,800.00	P120.00
3.2. a) Every meter or fraction thereof in excess of 10.00 meters	P12.00	P0.00

- g. Storage Silos, up to 10.00 meters in height-----P2,400.00
1. Every meter or fraction thereon in excess of 10.00 meters-----P150.00
 2. Silos with platforms or floors shall be charged an additional fee in accordance with Section 3D.03, paragraph(e) in this Article.

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

PARTICULARS	FEES
1. Smokestacks:	
1.1. Up to 10,00 meters in height measured from the base	₱240.00
1.2. Every meter or fraction thereof in excess of 10 meters	P12.00
2. Chimney:	
2.1. Up to 10,00 meters in height measured from the base	P48.00
2.2. Every meter or fraction thereof in excess of 10.00 meters	P2.00

- i. Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas-----P48.00

- j. Constructions of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume-----P12.00

- k. Construction of reinforced concrete or steel tanks or above ground:

PARTICULARS	FEES
1. For Group A and B:	
1.1. Up to 2.00 cu. meters	P12.00
1.2. Every cu. meters of fraction thereof in excess of 2.00 cu. meters	P12.00
2. For all other than Groups A and B:	
2.1. Up to 10.00 cu. meters	P480.00
2.2. Every cu. meter or fraction therein in excess of 10.00 cu. meters	P24.00

- l. Construction of Water and Waste Water Treatment tanks (Including Cistems, Sedimentation and Chemical treatment Tanks) per cu. Meter volume-----P7.00

- m. Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:

PARTICULARS	FEES
1. Above ground:	
1.1. Up to 10.00 cu. m.	P480.00
1.2. Every cu.m. or fraction thereof in excess of 10 cu.m.	P480.00

2. Underground:	
2.1. Up to 20.00 cu. m.	P540.00
2.2. Every cu. m. or fraction thereof in excess of 20 cu.m.	P24.00
n. Pull-outs and reinstallation of Commercial /Industrial Steel tanks:	
PARTICULARS	FEES
1. Underground, per cu. meter or fraction thereof of excavation	P3.00
2. Saddle or trestle mounted horizontal tanks, per cu.m. or fraction thereof of volume of tank	P3.00
3. Reinstallation of vertical storage tanks shall be the same as the new construction fees in accordance with paragraph k in this section.	
o. Booths, Kiosks, Platforms, Stages and the like per sq. meter or fraction thereof of floor area:	
PARTICULARS	FEES
1. Construction of permanent type	P10.00
2. Construction of temporary type	P5.00
3. Inspection of knock- down temporary type, per unit	P24.00
p. Construction of buildings and other accessory structures within cemeteries and memorial parks:	
PARTICULARS	FEES
1. Tombs, per sq. meter of covered ground areas	P5.00
2. Semi- enclosed mausoleums whether canopied or not, per sq. meter of built- up area	P5.00
3. Totally enclosed mausoleums, per sq. meter of floor area	P12.00
4. Columbarium, per sq. meter	P18.00

SECTION 3D.09. ACCESSORY FEES

a. Establishment of Line and Grade , all sides fronting or abutting streets, esteros, rivers and creeks:	
PARTICULARS	FEES
1. First 10.00 meters	P24.00
2. Every meter or fraction thereof in excess of 10.00 meters	P2.40
b. Ground Preparation and Excavation Fee - While the application for building permit is still being processed, the Building Official may issue Ground Preparation & Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line & Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.	
PARTICULARS	FEES
1. Inspection and verification fee	P200.00
2. Per cu. meters of excavation	P3.00
3. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	P50.00
4. Per cu. meter or excavation for foundation with basement	P4.00
5. Excavation other than foundation or basement, per cu.m.	P3.00
6. Encroachment of footings or foundations of buildings/ structures to public areas as permitted, per sq.m. or fraction thereof of footing or foundation encroachment	P250.00

c. Fencing fees

PARTICULARS	FEEES
1. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	P3.00
2. In excess of 1.80 meters in height, per lineal meter or fraction thereof	P4.00
3. Made of indigenous materials, barbed, chicken or hog wires, per linear meter	P2.40

d. Construction of Pavements, up to 20.00 sq. meters-----P24.00

e. In excess of 20% or fraction thereof of paved areas intended for commercial/ industrial/ institutional use such as parking and sidewalk areas, gasoline station premises skating rinks, pelota courts, tennis and basketball courts and the like-----P3.00

f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks:

PARTICULARS	FEEES
1. Up to 20.00 sq. m., per calendar month	P240.00
2. Every sq. meter or fraction thereof in excess of 20 sq.m., per month	P12.00

g. Erection of Scaffoldings Occupying Public Areas, per calendar month:

PARTICULARS	FEEES
1. Up to 10.00meters in length	P150.00
2. Every lineal meter or fraction thereof in excess of 10.00 meters	P12.00

h. Sign Fees

PARTICULARS	FEEES
1. Erection and anchorage of display surface:	
1.1. Up to 4.00 sq. meters of signboard area	P120.00
1.2. Every sq. meter or fraction thereof in excess of 4.00 sq. meters	P24.00

2. Installation fees, per sq. meter or fraction thereof of display surface, shall be in accordance with this schedule:

TYPE OF DISPLAY	BUSINESS SIGNS	ADVERTISING SIGNS
Neon	P36.00	P52.00
Illuminated	P24.00	P36.00
Others	P15.00	P24.00
Painted-on	P9.60	P18.00

3. Annual Renewal Fees, per sq. meter of display surface or fraction thereof, shall be in accordance with this schedule:

TYPE OF DISPLAY	BUSINESS SIGNS	ADVERTISING SIGNS
Neon	P36.00, minimum fee shall be P124.00	P46.00, minimum fee shall be P200.00
Illuminated	P18.00, minimum fee shall be P72.00	P38.00, minimum fee shall be P150.00
Others	P12.00, minimum fee shall be P40.00	P20.00, minimum fee shall P110.00
Painted-on	P8.00, minimum fee shall be P30.00	P12.00, minimum fee shall be 100.00

- i. Repair fees
1. Alteration/ renovation/ improvement on vertical dimensions of buildings/ structures in square meter, such as façade, exterior and interior walls, shall be assessed in accordance with the following rate. For all Groups-----P5.00
 2. Alteration/ renovation/ improvement on horizontal dimensions of buildings/ structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate. For all Groups----P5.00
 3. Repair of buildings/ structures in all Groups costing more than Five Thousand Pesos (P5, 000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor).
- j. Raising of Building/ Structures Fees
1. Assessment of fees for raising of any buildings/Structures shall be based on the new usable area generated.
 2. The fees to be charged shall be as prescribed under Section 3D.03, paragraph(a) to (e), whichever group applies.
- k. Demolition/ Moving of Buildings/ Structures Fees, persq. meter of area or dimensions involved.

PARTICULARS	FEEES
1. Buildings in all Groups, per meter floor area	P3.00
2. Building Systems/ Frames or portion thereof per vertical or horizontal dimensions, including fences	P4.00
3. Structures of up to 10.00 meters in height	P800.00
3.1. Every meter or portion thereof in excess of 10 meters	P50.00
4. Appendage of up to 3.00 cu. meter/ unit	P50.00
4.1. Every cu. meter or portion thereof in excess of 3 cu.m.	P50.00
5. Moving fee, per sq. meter of area of building/structure to be moved	P3.00

SECTION 3D.10 CERTIFICATES OF USE OR OCCUPANCY (Table II.G.1. for fixed costing)

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

PARTICULARS	FEEES
1. Costing up to 150,000.00	P100.00
2. Costing more than 150,000.00 up to 400,000.00	P200.00
3. Costing more than 400,000.00 up to 850,000.00	P400.00
4. Costing more than 850,000.00 up to 1,200,000.00	P800.00
5. Every million or portion thereof in excess of 1,200,000.00	P800.00

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

PARTICULARS	FEEES
1. Costing up to 150,000.00	P200.00
2. Costing more than 150,000.00 up to 400,000.00	P400.00
3. Costing more than 400,000.00 up to 850,000.00	P800.00
4. Costing more than 850,000.00 up to 1,200,000.00	P1,000.00
5. Every million or portion thereof in excess of 1,200,000.00	P1,000.00

c. Dimensions C-1, 2/D-1, 2, 3 Buildings

PARTICULARS	FEEES
1. Costing up to 150,000.00	P150.00
2. Costing more than 150,000.00 up to 400,000.00	P250.00
3. Costing more than 400,000.00 up to 850,000.00	P600.00
4. Costing more than 850,000.00 up to 1,200,000.00	P900.00
5. Every million or portion thereof in excess of 1,200,000.00	P900.00

d. Division J-1 Buildings/ Structures

PARTICULARS	FEEES
1. With floor area up to 20. sq. meters	P50.00
2. With floor area above 20.00 sq, meters up to 500 sq.m.	P240.00
3. With floor area above 500.00 sq. meters up to 1,000 sq.m.	P360.00
4. With floor area above 1,000 sq. meters up to 5,000 sq.m.	P480.00
5. With floor area above 5,000 sq. meters up to 10,000 sq.m.	P2,000.00
6. With floor area above 10,000 sq. meters	P2,400.00

e. Division J-2 Structures

1. Garages, Carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.
2. Aviaries, aquariums, zoo structures and the like: Same rates as for above.
3. Towers such as for radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:
 - 3.1. First 10.00 meters of height from the ground-----P800.00
 - 3.2. Every meter of fraction thereof in Excess of 10.00 meters----P50.00

f. Change in use/Occupancy: The rate shall be P5.00 per sq. meter or fraction thereof of area affected.

SECTION 3D.11. ANNUAL INSPECTION FEES

a. Division A-1and A-2

1. Single detached dwelling units and duplexes are not subject to annual inspections.
2. If the owner request inspections, the fee for each of the services enumerated below is-----P120.00

b. Division B-1/D 1,2, 3/E,23/F-1/G-1,2,3,4,5/H-1,2,3,4/and 1-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

PARTICULARS	FEEES
1. Appendage of up to 3.00 cu. Meters/unit	P150.00
2. Floor area to 100.00 sq. meters	P120.00
3. Above 100.00 sq. meters up to 200.00 sq. meters	P240.00
4. Above 200.00 sq. meters up to 350.00 sq. meters	P80.00
5. Above 350 .00 sq. meters up to 500.00 sq. meters	P720.00
6. Above 500.00 sq. meters up to 750.00meters	P900.00
7. Above 750.00 sq. meters up to1,000.00 sq. meters	P1,200.00
8. Above 1,000.00 sq. meters, every 1,000.00 sq. meters	P1,200.00

c. Division C-I,2. Amusement Houses, Gymnasia and the like:

PARTICULARS	FEEES
1. First Class cinematographs of theaters	P1,200.00
2. Second class cinematographs of theaters	P720.00
3. Third Class cinematographs of theaters	P520.00
4. Grandstands/Bleachers, Gymnasia and the like	P720.00

d. Annual plumbing inspection fees, each plumbing unit-----P60.00

e. Electrical Inspection Fees:

1. A onetime electrical inspection fee equivalent to 10% of Total Electrical Permit Fee shall be charged to cover all inspection trips during construction.
2. Annual Inspection Fees are the same as in Section 3D.04, paragraph(e) in this Article.

f. Annual Mechanical Inspection Fees:

PARTICULARS	FEEES
1. Refrigeration and Ice Plant, per ton:	
1.1. Up to 100 tons capacity	P25.00
1.2. Above 100 tons up to 150 tons	P20.00
1.3. Above 150 tons up to 300 tons	P15.00
1.4. Above 300 tons up to 500 tons	P10.00
1.5. Every ton or fraction thereof above 500 tons	P5.00
2. Air Conditioning Systems: Window type air conditioners, per unit	P40.00
3. Packaged centralized air conditioning systems	
3.1. First 100 tons, per ton	P25.00
3.2. Above 100 tons up to 150 tons per tons	P20.00
3.3. Every ton or fraction thereof above 500 tons	P8.00
4. Mechanical ventilation, per unit, per kw	
4.1. Up to 1 kw	P10.00
4.2. Above 1 kw to 7.5 kw	P50.00
4.3. Every kw above 7.5 kw	P20.00
5. Escalators and moving Walks, Funiculars and the like:	
5.1. Escalator and Moving Walks, per unit	P120.00
5.2. Funiculars, per kW or fraction thereof	P50.00
5.3. Per lineal meter or fraction thereof of travel	P10.00
5.4. Cable Car, per KW or fraction thereof	P25.00
5.5. Per lineal meter of travel	P2.00
6. Elevators, per unit	
6.1. Passenger Elevators	P500.00
6.2. Freight elevators	P400.00
6.3. Motor driven dumbwaiters	P50.00
6.4. Construction elevators for materials	P400.00
6.5. Car elevators	P500.00
6.6. Every landing above first five (5) Landings for all the above elevators	P50.00
7. Boilers, per unit	
7.1. Up to 7.5 kW	P100.00
7.2. 7.5 kW up to 22 kW	P550.00

7.3. 22 kW up to 37 kW	P600.00
7.4. 37 kW up to 52 kW	P650.00
7.5. 52 kW up to 67 kW	P800.00
7.6. 67 kW up to 74 kW	P900.00
7.7. Every kW or fraction thereof above 74 kW	P4.00
8. Pressurized Water Heaters, per unit	P120.00
9. Automatic Fire Extinguishers, per sprinkler head	P2.00
10. Water, Sump and Sewage pumps for buildings/ structures for commercial/ industrial purposes, per KW:	
10.1. Up to 5 kW	P55.00
10.2. Above 5 kW to 10 kW	P90.00
10.3. Every kW or fraction thereof above 10 Kw	P2.00
11. Diesel/ Gasoline Internal Combustion, Engine, Gas Turbine/ Engine, Hyrdo, Nuclear, or Solar generating units and the likes, per kW:	
11.1. Per kW, up to 50 kW	P15.00
11.2. Above 50 kW up to 100 kW	P10.00
11.3. Every kW or fraction thereof, above 100 kW	P2.40
12. Compressed air, vacuum, commercial/ Institutional/ Industrial Gases, per outlet	P10.00
13. Power piping for gas/ steam/ etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof, whichever is higher	P2.00
14. Other internal Combustion Engines, Including Cranes, Forklifts, Loaders, Mixers, Compressors and the like:	
14.1. Per unit, up to 10 kW	P100.00
14.2. Every kW above 10 kW	P3.00
15. Other machineries and/ or equipment for commercial/ industrial/ institutional use not elsewhere specified, per unit:	
15.1. Up to ½ kW	P8.00
15.2. Above ½ kW up to 1 kW	P23.00
15.3. Above 1 kW up to 3 kW	P39.00
15.4. Above 3 kW up to 5 kW	P55.00
15.5. Above 5 kW up to 10 kW	P80.00
15.6. Every kW above 10 kW or fraction thereof	P4.00
16. Pressure Vessels per cu. Meter or fraction thereof	P40.00
17. Pneumatic tubes, conveyors, Monorails for materials handling, per lineal meter or fraction thereof	P2.40
18. Weighing Scale Structure, per ton or fraction thereof	P30.00
19. Testing/Calibration of pressure gauge:	
19.1. Per Unit	P24.00
19.2. Gas Meter, tested, proved and sealed, per gas meter	P30.00
20. Every mechanical ride inspection, etc. used in amusement centers of fairs, such as ferris wheel, and the like, per unit	P30.00

g. Annual electronics inspection fees shall be the same as the fees in Section 3D.07 in this Article.

h. Telecommunication Towers, per structure-----P10,000.00

SECTION 3D.12. CERTIFICATIONS

PARTICULARS	FEES
a. Certified true copy of building permit	₱200.00
b. Certified true copy of Certificate of Use/Occupancy	₱200.00
c. Issuance of Certificate of Damage	₱300.00
d. Certified true copy of Certificate of Damage	₱200.00
e. Certificate true copy of Electrical Certificate	₱200.00
f. Issuance of Certificate of Gas Meter Installation	₱300.00
g. Certified true copy of Certificate of Operation	₱200.00
h. Other Certifications	₱200.00

ARTICLE E PERMIT FEE FOR ZONING/ LOCATIONAL CLEARANCE

SECTION 3E.01. IMPOSITION OF FEES - Fees for zoning and/or locational clearance for land used shall be collected from the owners and/ or contractors of land development, construction, renovation, and expansion projects, as follows:

a. **Zoning/Locational Clearance for Building/Title Application:**

PARTICULARS	FEES
1. Single Residential Structure Attached or Detached:	
1.1. P100,000.00 and below	P288.00
1.2. Over P100,000.00 to P200,000.00	P576.00
1.3. Over P200,000.00	P720.00 + (1/10 of 1% cost in excess of P200,000 regardless of the number of floors)
2. Apartment /Townhouses costing:	
2.1. P500,000.00 and below	P1,440.00
2.2. Over P500,000.00 to P2,000,000.00	P2,216.00
2.3. Over P2,000,000.00	P3,600.00 + (1/10 of 1% of cost in excess of P2,000,000.00 regardless of the number of floors)
3. Dormitories costing:	
3.1. P2,000,000.00 and below	P3,600.00
3.2. Over P2,000,000.00	P3,600.00 + (1/10 of 1% of cost in excess of P2,000,000.00 regardless of the number of floors)
4. Institutional costing:	
4.1. P2,000,000.00 and below	P2,880.00
4.2. Over P2,000,000.00	P2,880.00 + (1/10 of 1% of cost in excess of P2,000,000.00)
5. Commercial, Industrial, and Argi-industrial Project costing:	
5.1. P100,000.00 and below	P1,440.00
5.2. Over P100,000.00 to P500,000.00	P2,160.00
5.3. Over P500,000.00 to P1,000,000.00	P2,880.00
5.4. Over P1,000,000.00 to P2,000,000.00	P4,320.00
5.5. Over P2,000,000.00	P7,200.00 + (1/10 of 1% of cost in excess of P2,000,000.00)
6. Special Uses/Special Projects (Gasoline Stations, Cell Sites, Slaughter House, and Treatment Plans, etc.)	
6.1. P2,000,000.00 and below	P7,200.00

6.2. Over P2,000,000.00	P7,200.00 + (1/10 of 1% of cost in excess of P2,000,000.00)
7. Alteration/Expansion (for affected areas/cost of expansion only)	Same as Original Application
8. Assessment Fee (for areas that needs assessment/verification)	P500.00/hectare or fraction thereof

b. Variances Application Fee (Upon the approval of Local Zoning Board of Appeals and SB)

PARTICULARS	FEES
1. Other Classification to Industrial/ Agri-industrial:	
1.1. Below 1 hectare	P5,000.00
1.2. One (1) hectare and above	P5,000.00 + P2,000.00/hectare
1.3. Assessment Fee	P500.00
1.4. Zoning Inspection Fee	P1,000/hectare
2. Other Classification to Commercial	
2.1. Below 1 hectare	P1,000.00
2.2. One (1) hectare and above	P1,000.00 + P500.00/hectare
2.3. Assessment Fee	P500.00
2.4. Zoning Inspection Fee	P500.00/hectare
3. Other Classification to Residential (Subdivisions and Condominium)	
3.1. Below 1 hectare	P1,000.00
3.2. One (1) hectare and above	P1,000.00 + 500.00/hectare
3.3. Assessment Fee	P500.00
3.4. Zoning Inspection Fee	P500.00/hectare
4. Other Classifications to Simple Variances (no need for SB approval)	
4.1. Request for Exemption/ Variances Application Fee	P200.00
4.2. Assessment and Application Fee	P300.00

c. Other Transactions and Certifications

PARTICULARS	FEES
1. Other Certifications	
1.1. Zoning Certifications (Request for Another Copy)	P100.00/ha
1.2. Foreshore Lease Application/ Endorsement to SB prior to SB Endorsement to DENR	P200.00
2. Hazardous Tree/Coconut/Palm	
2.1. Application for Certification (Pre-requisite for DENR and PCA Cutting Permit)	P100/tree or coconut
2.2. Assessment/Inspection	P300.00

SECTION 3E.02. APPLICATION AND CERTIFICATION - Applicants for locational clearance for conforming project or activity shall submit their application to the zoning official. After due verification and inspection conducted by the said officials or his duly authorized representative, a certificate therefore shall be issued stating, among others, that the subject property, business, building, renovation, expansion are in conformity with the existing zoning ordinance of the Municipality.

SECTION 3E.03. PAYMENT OF FEES - The fees imposed in this article shall be paid to the Municipal Treasurer before the permit to develop, construct, renovate and expand the land in Ubay, is issued.

ARTICLE F
PERMIT FEE FOR INSPECTION AND VERIFICATION OF SUBDIVISION
AND CONDOMINIUM PROJECTS AND ACTIVITIES

SECTION 3F.01. IMPOSITION OF FEES- Owners or operators of housing subdivisions and condominiums shall pay the following fees to the Municipal Treasurer based on the order of payment issued by the Municipal Planning Development Officer or his duly authorized representative in accordance with the following schedule:

a. Subdivision and Condominium Projects under P.D. 957

PARTICULARS	FEES
1. Subdivision Projects (including townhouses)	
1.1. Preliminary Approval and Locational Clearance/Preliminary Subdivision and Development Plan (PSDP)	
1.1.1. Processing Fee	P360/hectare or fraction thereof
1.2. Final Approval of Development Permit	
1.2.1. Processing Fee	P2,880/hectare regardless of density
1.2.2. Additional Fee on Floor Area of Housing Component	P3.00/ sq.m.
1.2.3. Inspection Fee	P1,500.00/hectare regardless of density
1.3. Alteration of Plan for affected areas	The same fee shall be applied for Final Approval for Dev't. Permit
2. Condominium Projects	
2.1. Preliminary Approval of Locational Clearance	P720.00
2.2. Final Approval/Development permit	
2.2.1. Processing Fee	
2.2.1.1. Land Area	P7.20/sq.m.
2.2.1.2. Number of Floors	P288.00/floor
2.2.1.3. Building Area	P23.05/sq.m of GFA
2.2.2. Inspection Fee	P1,500/hectare
2.2.2. Inspection Fee	P1,500/hectare
2.3. Alteration of Plan for affected areas	The same fee shall be applied for Final Approval for Dev't. Permit
2.4. Conversion	The same fee shall be applied for Final Approval for Dev't. Permit

b. Subdivision and Condominium Projects under B.P. 220

PARTICULARS	FEES
1. Subdivision Projects	
1.1. Preliminary Approval and Locational Clearance-	
1.1.1 Processing Fee for:	
1.1.1.1. Socialized Housing	P90.00/hectare
1.1.1.2. Economic Housing	P216.00/hectare
1.1.2. Inspection Fee for:	
1.1.2.1. Socialized Housing	P1,500.00/hectare
1.1.2.2. Economic Housing	P1,500.00/hectare

1.2. Final Approval and Dev't. Permit	
1.2.1 Processing Fee for:	
1.2.1.1. Socialized Housing	P600/hectare
1.2.1.2. Economic Housing	P1,440.00/hectare
1.2.2. Inspection Fee for:	
1.2.2.1. Socialized Housing	P1,500.00/hectare
1.2.2.2. Economic Housing	P1,500.00/hectare
1.3. Alteration of Plan for Affected areas	The same fee shall be applied for Final Approval Dev't. Permit
2. Condominium Projects	
2.1. Preliminary Approval and Locational Clearance	P720.00
2.2. Final Approval/Development Permit	
2.2.1. Processing Fee	
2.2.1.1. Land Area	P7.20/sq.m.
2.2.1.2. Number of Floors	P288.00/floor
2.2.1.3. Building Area	P23.05/sq.m of GFA
2.2.2. Inspection Fee	P1,500/hectare
2.3. Alteration of Plan for Affected areas	The same fee shall be applied for Final Approval Dev't. Permit
2.4. Conversion	The same fee shall be applied for Final Approval for Dev't. Permit

c. Industrial and Commercial Subdivision

PARTICULARS	FEEES
1. Preliminary Approval of Locational Clearance	
1.1. Processing Fee	P432.00/hectare
1.2. Inspection Fee	P1,500.00/hectare
2. Final Approval/Development Permit	
2.1. Processing Fee	P720.00/hectare
2.2. Inspection Fee	P1,500/ha
3. Alteration of Plan (affected areas only)	The same fee applied for Final Approval for Dev't. Permit

d. Farm Lot Subdivision

PARTICULARS	FEEES
1. Preliminary Approval of Locational Clearance	
1.1. Processing Fee	P288.00/hectare
1.2. Inspection Fee	P1,500.00/hectare
2. Final Approval/Development Permit	
2.1. Processing Fee	P1,440.00/hectare
2.2. Inspection Fee	P1,500/hectare
3. Alteration of Plan (affected areas only)	The same fee applied for Final Approval for Dev't. Permit

e. Memorial Park/Cemetery Project/Columbarium

PARTICULARS	FEEES
1. Approval of Memorial Park/Cemetery Project/Columb	
1.1. Preliminary Approval and Locational Clearance	

1.1.1. Memorial Project	P720.00/hectare
1.1.2. Cemeteries	P288.00/hectare
1.1.3. Columbarium	P3,600.00/hectare
1.2. Inspection Fee	
1.2.1. Memorial Project	P1,500.00/hectare
1.2.2. Cemeteries	P1,500.00/hectare
1.2.3. Columbarium	P1,500.00/hectare
2. Final Approval and Development Permit	
2.1. Memorial Project	P3.00/sq.m.
2.2. Cemeteries	P1.50/sq.m.
2.3. Columbarium	P7.20/sq.m.
3. Alteration of Plan	The same fee applied for Final Approval for Dev't. Permit

SECTION 3E.02. REVIEW OF PLANS – A committee composed of the engineer /Building Official, as Chairman, Architect and Planning and Development Officer as members shall review all subdivision and condominium plans. Verification and inspection shall be rendered by the Municipal Engineer or his duly authorized representative in accordance with the above schedule.

ARTICLE G TRAFFIC REGULATORY AND LAND TRANSPORTATION MANAGEMENT FEES

SECTION 3G.01. IMPOSITION OF FEES - All applicants who desire to operate a Tricycle-for-hire shall file an application to the Business Processing and Licensing Office (BPLO) and pay the following fees:

PARTICULARS	FEES
a. Franchise Fee, per unit, per annum	₱500.00
b. Filing Fee, per unit, per annum	₱120.00
c. Registration Fee, per unit, per annum	₱120.00
d. Subscription Fee, per unit, per annum	₱120.00
e. Occupational Fee, per unit, per annum	₱100.00
f. Health Service Fee, per unit, per annum	₱120.00
g. Sanitary Fee, per unit, per annum	₱120.00
h. Garbage Fee, per unit, per annum	₱150.00
i. Mayor's Permit Fee, per unit, per annum	₱300.00
j. TOP, per unit, per annum	₱120.00
k. Sticker, per unit, per annum	₱50.00
l. Business Plate, per unit, per annum	₱300.00
m. Police Clearance, per unit, per annum	₱120.00
n. Parking Fee, per unit, per month	₱100.00

SECTION 3G.02. FINES AND PENALTIES–All persons who violate the following prohibited acts and/or fails to do the required actions in accordance with the existing traffic rules and regulations shall pay fines and penalties in accordance with the following schedule:

PARTICULARS	FEES		
	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE
a. Unauthorized establishment of Traffic Control Signs by a private person	₱300.00	₱500.00	₱1,000.00
b. Unauthorized use of sirens and other similar gadgets	₱300.00	₱500.00	₱1,000.00
c. Disobedience to Traffic Control Devices Signals, and Signs	₱300.00	₱500.00	₱1,000.00
e. Disobedience to General Driving Rules	₱300.00	₱500.00	₱1,000.00
f. Disobedience to General Road Traffic Guidelines in accordance with the existing Traffic Regulatory and Transportation Code of Ubay	₱300.00	₱500.00	₱1,000.00
g. Obstruction and illegal use of roads, streets, sidewalks, alleys, bridges, and other public places	₱300.00	₱500.00	₱1,000.00
h. Overspeeding, speed limits are in accordance with the existing Traffic Regulatory and Transportation Code of Ubay	₱300.00	₱500.00	₱1,000.00
i. Violations for Tricycle-for-hire, provided that in 3rd offense, the unit shall be impounded on top of fines stated herein: Violations for Tricycle-for-hire shall include the following:	₱300.00	₱500.00	₱1,000.00
1. Failure to print appropriate body number on a motor vehicle for hire on both sides.			
2. Dirty/unsightly dilapidated tricycle			
3. Dirty/unsanitary defective tricycle			
4. Driving in sleeveless, slippers, and/or short pants.			
5. Driving while using mobile phones or similar device.			
6. Selective drivers			
7. Driving under the influence of liquor and/or illegal drugs			
8. Improper display of plate			
9. Defective hand and/or foot brakes			
10. Defective speedometer and/or tachometer and other essential motorcycle accessories.			
11. Without rear view mirror			
j. Violations and fines for trisikad-for-hire, provided that in 3rd offense, the unit shall be impounded on top of fines stated herein: Violations concerning trisikad-for-hire shall include the following:	₱300.00	₱500.00	₱1,000.00
1. Running not in good or road worthy condition.			

2. Defective hand and/or foot brakes.			
3. Arrogant driver			
4. Driving in sleeveless, slippers, and/or short pants.			
5. Driving while using mobile phones or similar device.			
6. Selective drivers			
7. Driving under the influence of liquor and/or illegal drugs			
k. Violations concerning licensing, provided that in 3rd offense, the unit shall be impounded on top of fines stated herein:	₱300.00	₱500.00	₱1,000.00
Violations concerning licensing shall include the following:			
1. No Mayor's Permit			
2. Failure/no/fake Driver's License			
3. Allowing other person to use his License			
4. Failure to carry Original Registration (OR) and/or Certificate of Registration (CR)			
5. Use, posting or display of unregistered or fake identification cards, plates, and/or stickers.			
6. Driving with delinquent, invalid, suspended, ineffectual, revoked and/or expired license.			
7. Student driver operating a tricycle-for-hire without being accompanied by a licensed driver.			
l. Violations concerning weights and load limits, provided that in 3rd offense, the unit shall be impounded on top of fines stated herein:	₱300.00	₱500.00	₱1,000.00
Violations concerning weights and load limits shall include the following:			
1. Overloading			
2. Disregarding seating capacity			
m. Violations concerning overcharging and disregarding fare matrix, provided that in 3rd offense, the unit shall be impounded on top of fines stated herein:	₱300.00	₱500.00	₱1,000.00
n. Operating without a valid Franchise, provided that in the 2nd and succeeding offense, the violator shall be fined with the rate stated herein or imprisonment of not more than three (3) months at the discretion of the court:	₱2,000.00	₱2,500.00	
o. Unauthorized diggings and excavations on existing roads	₱300.00	₱500.00	₱1,000.00
p. Other violations:			
1. Putting glass or sharp objects on the roads.	₱300.00	₱500.00	₱1,000.00
2. Tracking mud, cement, or debris on			

the roads	₱300.00	₱500.00	₱1,000.00
3. Unaccompanied or stray animals and livestock on roads	₱300.00	₱500.00	₱1,000.00

q. Failure to renew the Mayor's Permit and Franchise at the required date shall, upon the late renewal, pay a surcharge of Twenty-five percent (25%) plus interest of Two Percent (2%) per month but shall in no case to exceed Thirty-six (36) months or Seventy-two Percent (72%) on the amount imposed in this article.

SECTION 3G.03. RENEWAL AND VALIDITY OF MAYOR'S PERMIT AND ITS CORRESPONDING FRANCHISE – The Mayor's Permit and Franchise shall be valid for a period of one (1) year, unless otherwise revoked, amended or modified, and the same shall be renewable thereafter for the same period at the date the Permit and Franchise are first granted. Failure to renew at the date stated herein shall be fined in accordance with the Section 3G.02, paragraph(q) in this article. Any previous provisions that contradict this section shall be deemed amended.

SECTION 3G.04. TIME, PLACE, AND MANNER OF PAYMENT – Fees imposed in Section 3G.01 shall be paid to the Municipal Treasurer before the permit to operate Tricycle-for-hire be granted. Fines and penalties mentioned under Section 3G.02, paragraph (a) to (p), shall be paid to the Municipal Treasurer not later than seven (7) days after apprehension. For the third (3rd) offense, payment shall be paid within thirty (30) days after apprehension only after completion of a seminar.

ARTICLE H
PERMIT FEE FOR OWNERS/OPERATORS/PROMOTERS AND COCKPIT PERSONNEL

SECTION 3H.01. APPLICATION – Applicants intending to operate a cockpit shall file an application prescribed therefore with the Office of the Mayor through the Business Permits and License Office. The application shall be supported by a copy of the authority granted by the Sangguniang Panglungsod. Provided, however, that the provisions of the Cockfighting Law shall be applicable.

SECTION 3H.02. IMPOSITION OF FEES – The following fees shall be paid to the Municipal Treasurer:

PARTICULARS	FEES
a. Mayor's Permit fee	₱20,000.00
b. Plasada	1%
c. Soltada	
1. Regular/ ordinary, per fight	₱75.00
2. Special cockfight and derby not more than one (1) day per fight:	₱100.00
3. Derby with more than one (1) day, per fight:	₱300.00
d. Other permit fees, per annum	
1. Promoter	₱2,000.00
2. Pit Manager	₱1,000.00
3. Refere or sentenciador	₱600.00
4. Bet manager (kasador)	₱500.00
5. Bet taker (kristo)	₱400.00
6. Gaffers (mananri)	₱200.00
e. Special permit fees for special cockfight shall be paid:	
1. International derby, per fight	₱20,000.00
2. Special cockfight with no derby	₱2,000.00

SECTION 3H.03. TIME OF PAYMENT - The permit fees imposed under this article shall be paid simultaneous to the renewal of annual permit, except fees under Section 3H.02, paragraph (b), (c) and (e) shall be paid within the first twenty (20) days of the month next following.

ARTICLE I
PERMIT FEE FOR OCCUPATION/CALLING
NOT REQUIRING GOVERNMENT EXAMINATION

SECTION 3I.01. ADMINISTRATIVE PROVISIONS - It shall be unlawful for any person to exercise his occupation or calling within the jurisdiction of the Municipality without acquiring the individual Mayor's permit. All persons applying for a Mayor's Permit on occupation or calling shall first secure police clearance and health certificate.

SECTION 3I.02. TIME OF PAYMENT - The Mayor's Permit fee on occupation or calling shall be paid to the Municipal Treasurer before any occupation or calling can be lawfully pursued in the Municipality.

SECTION 3I.03. RATE OF FEES - Any person who shall exercise his occupation or calling, wherein periodic inspection, surveillance and/ or regulation are required, shall pay an annual fee, as follows:

- a. One Hundred Fifty Pesos (250.00)- Actor, Actress, Auctioneer, Band/ Combo Leader, Bondsman or Bondswoman, Club Singer, Hospitality Girls and/ or Hostess, Flight Attendants, Forensic Expert, handwriting Expert and Similar calling, Professional Sports Players, Movie, TV and Stage Director, Driving Instructor, Martial Arts/Music/Dance Instructor, Bar or Floor Manager, Animal Trainer, Masseur-Attendant, Sales, Agent, Detail man, Receptionist, Radio Technician, Insurance Adjuster, Insurance Agent, Promoter/ Sponsor (Boxing or show), Embalmer, Production Crew(Movie, TV, Video Outfit), Promo Girls,
- b. Merchandiser, and such similar, allied or related occupation or calling to/ as that enumerated above.
- c. One Hundred Fifty Pesos (150.00) - Barber, Bartender, Beautician, Butcher, Chambermaid, Cook, Fortune Teller, Golf Caddie, Hair Stylist, Lifeguard, Make-up Artist, Manicurist, Master Cutter, Photographer, Waiter/Waitress, Security Guard, Watchman, Electrician, Plumber, House Painter, Mechanic, Tourist Guide, Technician, Taxi, Dancer, Stage Performer, Crew(Kitchen, pantry, service counter). Cashier, Sales Clerk , Bagger, Porter, Usher, Usherette, Guest Relations Officer, Delivery Crew, Mechanic, Workers under the employment of Recruitment Agencies.

SECTION 3I.04. EXEMPTION - The above imposition shall not include managers, laborers, clerks or employees/workers, covered by the CBA (Collective Bargaining Agreement) and employee/ employer relationship. Provided, that an additional One Hundred Pesos (100.00) shall be collected for the photo taken by the BPLO.

ARTICLE J
PERMIT FEE FOR STORAGE OF FLAMMABLE
AND COMBUSTIBLE MATERIALS

SECTION 3J.01. IMPOSITION OF FEES - Every person or entity who shall establish, operate and maintain the business of storage and sale of flammable, combustible, or explosive substances within Ubay shall first secure a special permit from the Municipal Engineer in coordination with the Fire Marshall and pay the corresponding fees to the Treasurer:

- a. Flammable Liquids:
 1. With flash point at 20 degrees F or below, such as gasoline and other carbon besolphide, naptha, benzol, allodin and acetone:

PARTICULARS	FEEES
1.01. Over 5 to 25 gals	P 11.25
1.02. Over 25 to 50 gals	30.00
1.03. Over 50 to 100 gals	60.00
1.04. Over 100 to 500 gals	120.00
1.05. Over 500 to 1,000 gals	180.00
1.06. Over 1,000 to 1,500 gals	240.00
1.07. Over 1,500 to 2,000 gals	300.00
1.08. Over 2,000 to 2,500 gals	360.00
1.09. Over 2,500 to 3,000 gals	480.00
1.10. Over 3,000 to 3,500 gals	600.00
1.11. Over 3,500 to 4,000 gals	720.00
1.12. Over 4,000 to 8,000 gals	900.00
1.13. Over 8,000 to 10,000 gals	1,200.00
1.14. Over 10,000 to 50,000 gals	1,800.00
1.15. Over 50,000 to 200,000 gals	2,700.00
1.16. Over 200,000 to 500,000 gals	3,600.00
1.17. Over 500,000 to 1, 500,000 gals	4,800.00
1.18. Over 1, 500,000 gals	6,000.00

2. With flash point at above 20 degrees Fahrenheit and below degrees Fahrenheit such as alcohol, amyl-acetate, tuluol, ethyl-acetate:

PARTICULARS	FEEES
2.01. Over 5 to 25 gals	P 22.5
2.02. Over 25 to 50 gals	30.00
2.03. Over 50 to 100 gals	45.00
2.04. Over 100 to 500 gals	75.00
2.05. Over 500 to 1,000 gals	120.00
2.06. Over 1,000 to 5,000 gals	300.00
2.07. Over 5,000 to 25,000 gals	600.00
2.08. Over 25,000 to 50,000 gals	1,200.00
2.09. Over 50,000 gals	1,500.00

3. With flash point at above 70 degrees Fahrenheit up to 200 degrees Fahrenheit such as turpentine, thinner, prepared paints, cleansing solvent, and polishing liquids:

PARTICULARS	FEEES
3.01. Over 5 to 25 gals	P 11.25
3.02. Over 25 to 50 gals	18.00
3.03. Over 50 to 100 gal	30.00
3.04. Over 100 to 1,000 gals	75.00
3.05. Over 1,000 to 5,000 gals	150.00
3.06. Over 5,000 to 10,000 gals	300.00
3.07. Over 10,000 to 50,000 gals	450.00
3.08. Over 50,000 to 100,000 gals	750.00
3.09. Over 100,000 to 500,000 gals	1,200.00
3.10. Over 500,000 to 900,000 gals	2,250.00
3.11. Over 900,000 gals	3,000.00

4. With flash point of over 200 degrees Fahrenheit when subject to spontaneous ignition or is artificially heated to a temperature equal to or higher that its flash point such as petroleum oil, crude oil, and others:

PARTICULARS	FEEES
4.01. Over 5 to 25 gals	P - 11.75
4.02. Over 25 to 50 gals	18.00
4.03. Over 50 to 100 gals	30.00
4.04. Over 100 to 500 gals	90.00

4.05. Over 500 to 1,000 gals	180.00
4.06. Over 1,000 to 20,000 gals	300.00
4.07. Over 20,000 gals	450.00

b. Flammable gases - Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:

PARTICULARS		FEEES
1. Over 15 to 25 gals		P 15
2. Over 25 to 100 gals		30.00
3. Over 100 to 500 gals		90.00
4. Over 500 to 2,000 gals		180.00
5. Over 2,000 to 10,000 gals		450.00
6. Over 10,000 to 50,000 gals		900.00
7. Over 50,000 to 100,000 gals		1,350.00
8. Over 10,0000 gals		2,250.00

c. Combustible solids:

1. Calcium Carbide:

PARTICULARS		FEEES
1.01. Over 10 up to 20 kg.		P 33.75
1.02. Over 20 up to 50 kg.		45.00
1.03. Over 50 up to 500 kg.		90.00
1.04. Over 500 up to 1,000 kg.		135.00
1.05. Over 1,000 up to 5,000 kg.		180.00
1.06. Over 5,000 up to 10,000 kg.		225.00
1.07. Over 10,000 up to 50,000 kg.		337.50
1.08. Over 50,000 kg.		450.00

2. Pyrolyxin:

PARTICULARS		FEEES
2.01. Over 10 to 50 kg.		P 30.00
2.02. Over 50 to 200 kg.		60.00
2.03. Over 200 to 500 kg.		120.00
2.04. Over 500 to 1,000 kg.		225.00
2.05. Over 1,000 to 3,000 kg.		450.00
2.06. Over 3,000 to 10,000 kg.		750.00
2.07. Over 10,000 kg.		1,500.00

3. Matches:

PARTICULARS		FEEES
3.01. Over 25 to 100 kg.		P 30.00
3.02. Over 100 to 500 kg.		150.00
3.03. Over 500 to 1,000 kg.		300.00
3.04. Over 1,000 to 5,000 kg.		600.00
3.05. Over 5,000 kg.		1,200.00

4. Nitrate phosphorous, bromine, sodium, picric acid, and other hazardous explosive, corrosive, oxidizing and lachrymatory properties:

PARTICULARS		FEEES
4.01. Over 5 to 25 kg.		P 30.00
4.02. Over 25 to 100 kg.		45.00
4.03. Over 100 to 500 kg.		112.00
4.04. Over 500 to 1,000 kg.		225.00
4.05. Over 1,000 to 5,000 kg.		337.50
4.06. Over 5,000 kg.		450.00

5. Shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials:

PARTICULARS	FEEES
5.01. Over 6 to 100 cu..ft.	P 30.00
5.02. Over 100 to 500 cu..ft.	80.00
5.03. Over 500 to 1,000 cu..ft.	135.00
5.04. Over 1,000 to 2,500 cu.ft.	225.00
5.05. Over 2,500 cu.ft.	337.50

6. Tar, resin, waxes, copra, rubber coal, bituminous coal and similar combustible materials:

PARTICULARS	FEEES
6.01. Over 50 to 100 kg.	P 33.75
6.02. Over 100 to 1,000 kg.	67.50
6.03. Over 1,000 to 5,000 kg.	135.00
6.04. Over 5,000 kg.	225.00

SECTION 3I.02. TIME OF PAYMENT - Upon issuance of the order of payment by the Engineer or his authorized representative, the fees imposed shall be paid to the Municipal Treasurer.

ARTICLE K **PERMIT FEE FOR EXCAVATIONS**

SECTION 3K.01. IMPOSITION OF FEES - Fees and charges shall be collected from any applicants who shall make, or cause to be made, any excavation within the Municipality.

- a. Processing Fee

PARTICULARS	FEEES
1. Poles and house connections	P 20.00
2. All other excavations	50.00

- b. Excavation Permit Fees

PARTICULARS	FEEES
1. For 50 lineal meters or less	P 200.00
2. Over and above 50 lineal meters, per lineal meter	10.00
3. Concrete curbs for every lineal meter or fraction	

- c. Deposit for Restoration and Maintenance Work Per sq. m. or fraction thereof:

PARTICULARS	FEEES
1. Concrete-paved streets	
1.1. 9" thickness	500.00
1.2. 8" thickness	450.00
1.3 7" Thickness	400.00
1.4. 6" Thickness	350.00
1.5. 4" Thickness	300.00
2. Asphalt-paved streets	300.00
3. Macadam-surfaced street	200.00
4. Concrete sidewalk	400.00
5. Curb and gutter, per lineal meter	300.00
6. Concrete curbs, per lineal meter	200.00

6.1. Restoration works and other consequential responsibilities or obligations over excavations after the completion after the completion of the underground works shall be done by the contractor/ implementing agency.

6.2. For individual connection, restoration shall be done by the Engineer.

A cash deposit and/ or performance bond for restoration cost of restoration cost of the project undertaken by the implementing agency (such as PLDT, MWSS, etc.) based on the schedule of restoration rates of the Municipal government shall be made refundable one (1) month after the expiration of one (1) year period.

For restoration works to be undertaken by contract, the Contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified photocopy of the guaranty bond posted to the implementing agency is acceptable.

6.3. For individual connections, a cash payment for restorations works shall be made to the Municipal government.

SECTION 3K.02. FILING OF APPLICANT- Applications for permit to undertake excavations shall be filed with the Municipal Engineer. The permit shall be released within ten (10) working days after submission of all requirements.

SECTION 3K.03. CONDITIONS FOR PERMIT – The permit to undertake excavations shall contain, among others, such conditions as may be necessary to ensure public safety and convenience. All such excavations shall be in accordance with the excavation and installation plans approved by the Municipal Engineer.

SECTION 3K.04. EXERCISE OF SUPERVISION – All excavations works shall be under the supervision of the Municipal Engineer to ensure compliance with the installation plans and other conditions in the permit.

SECTION 3K.05. EXCAVATION AFFECTING ADJOINING PROPERTIES –

- a. Temporary support of adjoining property. – The person causing any excavation to be made shall provide such sheet piling and bracing as may be necessary to prevent materials or structures of adjoining property from caving in before permanent support shall have been provided for the sides of an excavation.
- b. Permanent support of adjoining property –whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.
- c. Entrance of adjoining premises. – for the purpose of providing temporary support to adjoining premises, the person causing an excavation to be made shall get the consent of the owner of the adjoining premises to enter said premises and construct the temporary support. However, if such consent and entrance are not granted, the owner of adjoining premises shall be responsible for providing the necessary support, as the case may be, to his premises at his own expense, and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

SECTION 3K.06. EXCAVATION AFFECTING ADJOINING STRUCTURES –

- a. Excavation more than four (4) feet deep.- whenever an excavation is carried to the depth of more than four (4) feet below the curb, the person causing the excavation to be made shall seek consent to enter the premises of adjoining structures at all times. If granted the consent of the owner adjoining structures to enter, he shall, at his own expense, preserve and protect from damage all existing structures, the

safety of which may be affected by that part of the excavation which extends more than four (4) feet below the curb line. He shall support such structure by proper foundation. If the owners consent to enter is not granted to the person causing the excavation to be made, it shall be the duty of the owner not granting the consent to make and provide the necessary foundations, and when necessary for that purpose, such owner shall be given authority to enter the premises where such excavation is to be made.

- b. Excavations four (4) feet or less in depth. – the person causing the excavation shall preserve the safety of the structures which may be affected by the excavation and protect them from injury and support them by proper foundation (except as otherwise provided in excavations more than four (4) feet deep); and when necessary for that purpose, the owner of the structures shall be given the authority to enter the premises where such excavation is to be made.

SECTION 3K.07. APPROPRIATE MARKERS AND GUARDS –

- a. The excavations shall be provided with appropriate markers and safety to traveling vehicles and pedestrians. Such markers and safety guards shall carry the identity of the person or agency undertaking the excavation.
- b. In the event of death, injury and/ or damages caused by the non-completion of such works/ or failure of the one undertaking the work to adopt the required precautionary measures for the protection of the general public or violation of any of the terms or conditions of the permit, the excavation with permit shall assume fully all liabilities for such death, injury or damage arising there from. For this purpose, the excavator with permit shall purchase insurance coverage to answer for third party liability.

SECTION 3K.08. INSERTION PROHIBITED – All excavations passing through canals and insertions through drainage or sewer pipes are strictly prohibited.

SECTION 3K.09. PRIVATE ROADS, PASSAGEWAY, AND SIDEWALKS – The Municipal Engineer or his authorized representative shall have the authority to inspect all diggings and excavations being and undertaken on all private roads, passages ways and sidewalks. And to require that restoration of the excavated area meets the standard specifications prescribed by the Government

SECTION 3K.10. TIME OF PAYMENT AND SURCHARGE FOR LATE PAYMENT – The fees imposed in this Article shall be paid to the treasurer before the permit to dig or to excavate is issued such permit is valid when the Official Receipt covering payment of the prescribed fees attached thereto. A surcharge of twenty five percent (25%) plus two percent (2%), interest per month of the processing and excavation fees imposed in this Article shall be collected from any person or entity which commenced to dig or excavate before the permit was issued. Provided, further , that when the excavation work is started with due notice to the government and after the lapse of ten (10) working days from the date of filing and acceptance of the application for excavation permit, no surcharge or penalty shall be imposed.

SECTION 3K.11. ADMINISTRATIVE FINES –

- a. Imposition of Fines. Administrative sanctions not exceeding two thousand five hundred pesos (2,500.00) shall be imposed on the following cases:
 - 1. Excavating without an Excavation Permit;
 - 2. Non-compliance with the work stoppage;
 - 3. Failure to post or display the Excavation Permit in a conspicuous place in project site;
 - 4. Failure to install road/ highway safety construction devices;
 - 5. Failure to install road/ sign and billboards.

- b. Determination of amount of Fines.
1. Light Violation
 - 1.1. Failure to post Excavation Permit in conspicuous place in project site.
 2. Not Grave Violation
 - 2.1. Non-compliance with work stoppage order;
 - 2.2. Excavating without excavation permit;
 - 2.3. Failure to restore the excavated portion of the street according to each approved work schedule.
 3. Grave Violation
 - 3.1. Failure to install road/ highway safety construction devices;
 - 3.2. Failure to install road/ signs and billboards.
 - 3.3. Failure to restore the excavated portion of the road -of way to its original conditions;
 - 3.4. Non- compliance with work stoppage order for excavating without an excavation permit.
- c. Schedule of Fines

Violation	Light	Not Grave	Grave
Minimum	P100.00	P500.00	P1,000.00
Medium	200.00	1,000.00	2,000.00
Maximum	300.00	1,500.00	2,500.00

The above fines shall be imposed as follows:

1. Minimum fine- for failure to comply with the terms of the first notice.
2. Medium fine- for failure to comply with the terms of the second notice.
3. Maximum fine – for failure to comply with the terms of the third notice.

SECTION 3K.12. ESCALATION CLAUSE – Should there be any increase in the cost of labor and/ or materials, including the increase in cost of operation and maintenance equipment, upon the recommendation of the Engineer and subsequent approval of the Mayor , corresponding increase shall be adjusted in the restoration of costs listed therein but not to exceed fifty percent (50%) of the increase of the cost of items and not more often than once a year.

SECTION 3K.13. REVOCATION OF PERMITS – Permits issued under this Article maybe revoked or cancelled in cases of emergency, when public interest so demands or for non-compliance with the conditions of the permit.

SECTION 3K.14. PENALTIES– Any person violating any of the provisions of this Article shall, upon conviction, be punished by a fine of not less than one thousand pesos (P1,000.00) but not more than two thousand five hundred pesos (P2,500.00) or imprisonment of not less than thirty (30) days nor more than six (6) months or both at the discretion of the court. In case of a corporation, partnership or association, the president, manager, or the person in charge of the project shall be liable therefore.

ARTICLE L

PERMIT FEES FOR FIRING RANGE

SECTION 3L.01. IMPOSITION OF FEES - Every person or entity who shall establish, operate and maintain gun club within Ubay shall first secure a permit from the Municipal Mayor and a corresponding resolution of approval from the Municipal Peace and Order Council recommending the issuance of above said permit, and pay the corresponding annual fees:

- | | |
|-------------------------------|-----------|
| a. 1 – 5 firing ranges | P2,000.00 |
| b. 6 – 10 firing ranges | P4,000.00 |
| c. More than 10 firing ranges | P7,000.00 |

SECTION 3L.02. ADMINISTRATIVE PROVISIONS -

- a. The prerequisites of law relative to the establishment, operation, and maintenance of firing ranges should be strictly complied with before a permit shall be issued.
- b. Upon the order of the Mayor, the Department of Public Order and Safety shall have the authority to inspect firing ranges to ensure that the standard specifications relative to public safety are strictly complied with.

SECTION 3L.03. TIME OF PAYMENT - The annual fees imposed shall be paid to the treasurer upon order of payment given by the MPOC Chairman and renewable on or before the prescribed period.

**ARTICLE M
SPECIAL PERMIT FEES OR COLD STORAGE AND ICE PLANTS**

SECTION 3M.01. IMPOSITION OF FEES - Every person or entity who shall use cold storage units and ice plants for business within Ubay shall first secure a permit from the Mayor through the Municipal Engineer and pay the corresponding annual fees.

Refrigeration or cold storage units, with the following total cold storage capacity:

PARTICULARS	FEES
a. Not exceeding 5 cu.m.	P 200.00
b. Over 5 to 15 cu.m.	350.00
c. Over 15 to 25 cu.m.	600.00
d. Over 25 to 35 cu.m.	1,000.00
e. Over 35 to 50 cu.m.	1,500.00
f. Over 50 cu.m.	2,000.00

SECTION 3M.02. TIME OF PAYMENT- The fees imposed shall be paid to the treasurer upon order of payment given by the engineer and renewable on or before the prescribed period.

**ARTICLE N
SPECIAL PERMIT FEES FOR LUMBERYARDS**

SECTION 3N.01. IMPOSITION OF FEES - Every person or entity who shall establish, operate, and maintain lumberyards within Ubay shall first secure a special permit from the Municipal Engineer and pay the corresponding annual fee of two thousand Five hundred pesos (P2,500.00)

SECTION 3N.02. TIME OF PAYMENT - The fee imposed shall be paid to the Treasurer and renewable on or before the prescribed period.

**ARTICLE O
SPECIAL PERMIT TO SELL/SERVE LIQUOR**

SECTION 3O.01. LIQUOR PERMIT - Establishments and / or individuals engaged in the manufacture, retail and/or wholesale of liquor or intoxicating beverages shall secure a permit from the Liquor and Regulatory Board, Office of the Municipal Mayor, before producing/serving/dispensing/selling the same.

SECTION 3O.02. APPLICATION/FILING FEE - Any person desiring to produce/sell/serve and/or dispense liquor, shall file an application therefore in the prescribed form

with the Liquor Licensing and Regulatory Board (LLRB) upon payment of a filing fee, as follows:

PARTICULARS	FEES
a. Retailer	P150.00
b. Wholesaler	P350.00
c. Serving/Dispensing	P300.00
d. Manufacturer/Distiller/Production	P600.00
e. Special Permit (for amusement places)	P600.00

SECTION 30.03. SPECIAL PERMIT FEE FOR SELLING/ SERVING LIQUOR DURING

PROHIBITED TIME - No licensed liquor dealer shall sell or serve liquor before 8:00 a.m. and after 10:00 p.m. within Ubay. However, Special Permit may be issued upon payment of an annual fee in the amount of Three Thousand Five Hundred Pesos (3,500.00) for a qualified establishment other than amusement places to be allowed to sell liquor from 10:00 p.m., but not beyond 2:00 a.m. Special Permit may be issued to qualified amusement places to serve/ dispense liquor beyond 10:00p.m. but not beyond 3:00 a.m., upon payment of Five Thousand Pesos (5,000.00) per annum.

It shall be unlawful for any person to sell, buy or otherwise dispense of any kind of hard drinks or liquor from any sari-sari store within the jurisdiction of Ubay, Bohol from 6:00 p.m. to 8:00 a.m.

Annual Regulatory Fees in addition to the Special Permit Fee mentioned in this section shall be in accordance with the following schedule:

- a. Regulatory Fee for Liquor Dealer other than in Amusement Places (In Addition to the Special Permit Fee)

Kinds of Liquor	Regulatory Fee Per Annum	
	Wholesale	Retail
Imported Liquor	P4,000.00	P2,000.00
Domestic Liquor (Local Wine)	1,500.00	500.00
Fermented Liquor (Beer)	800.00	400.00
Vino	400.00	300.00
Tuba, Basi, Tapuy	300.00	200.00

- b. Regulatory Fee in Amusement Places like night club, bar, cocktail lounge, beer garden, disco house, videoke bar, cabaret, ballroom dancing halls, sing-a-long pub houses and other similar establishments:

PARTICULARS	FEES
1. Imported Liquor	P5,000.00
2. Domestic Liquor (Local Wine)	P3,000.00
3. Fermented Liquor (Beer)	P4,000.00
4. Vino	P1,000.00
5. Tuba, Basi, Tapuy	P1,000.00

SECTION 30.04. PROHIBITED AREAS - No liquor shall be issued to any person whose place of business is:

- a. Within the radius of fifty (50) meters from an academic school, church, hospital or public building, in the case of bar, cocktail lounge, pub house, beer garden, and the like.
- b. Within a radius of two hundred (200) meters from an academic school, church, hospital or public building, in the case of night club, cabaret, and the like.

- c. Within residential areas of the Municipality, in the case of manufacturing, distilling, producing, and the like.

SECTION 30.05. TIME OF PAYMENT – The fee herein imposed shall be paid to the Municipal Treasurer before the release of the special permit and renewable annually on or before the twentieth (20th) day of January of each year. Failure to renew the special permit within the prescribed period shall subject the tax payer to a Twenty five (25%) surcharge of the permit fee and an interest rate of 2% per month but not to exceed 36 months or 72%.

ARTICLE P
SPECIAL PERMIT TO SELL TOBACCO AND/OR CIGARETTES

SECTION 3P.01. PAYMENT OF FEES - Any person, before engaging in the sale and manufacturer of tobacco or cigarettes shall first secure a Mayor’s Permit from the business and Licensing Office, Office of the Municipal Mayor, and pay the corresponding permit fees to the Municipal Treasurer, in the following rate:

NATURE OF BUSINESS	FEES PER ANNUM
a. Wholesale	P1,500.00
b. Retail	P1,000.00

Manufacturers shall be taxed under Section 2A.01 (a) of Chapter II, and the Permit Fee should be based under Section 3A.03 (a) of Chapter III of this Ordinance.

SECTION 3P.02. TIME OF PAYMENT – The above imposition shall be paid annually and renewable on or before the twentieth (20th) day of January of each year. Failure to renew the special permit within the prescribed period shall subject the tax payer to a Twenty five (25%) surcharge of the permit fee and an interest rate of 2% per month but not to exceed 36 months or 72%.

ARTICLE Q
SPECIAL PERMIT FOR VENDORS ON DECLARED VENDING AREAS/SITES

SECTION 3Q.01. VENDING AREAS/SITES – The Municipal Mayor shall declare with the concurrence of the Sangguniang Bayan temporary vending areas/sites where perishable and non-perishable goods or merchandise may be sold.

SECTION 3Q.02. APPLICATION – All interested persons must file their application to the Office of the Mayor, and must pay to the Office of the Municipal Treasurer the corresponding non-refundable application fee of Five Hundred Pesos (P500.00). Only Ubay, Bohol residents of legal age and who are Filipino citizens shall be authorized to vend/sell their merchandise in the declared temporary vending sites, except during special events.

SECTION 3Q.03. VENDING FEE – In addition to the regular Mayor’s Permit fee and Municipal tax, the following fees shall be charged:

PARTICULARS	FEES
a. Hawkers Vending Fee, per sq. m., per day	P50.00
b. Occupancy Fee	
1. Market Stall	P500.00
2. Hawkers	

2.1. New	P320.00
2.2. Renew	P200.00
c. Identification Card (ID) Fee	
1. Market Vendor	P200.00
2. Hawkers	P200.00
3. Helpers	P200.00
d. Certification Fee	
1. Bonafide Stallholders	P100.00
2. Recognized Vendors	P100.00
3. Registered Helpers	P100.00

For vacated spaces, Provisions under Public Market Ordinance No.5 s2002 shall be strictly followed.

SECTION 3Q.04. COLLECTION OF FEE – The Treasurer is hereby authorized to assign or designate a collector for this purpose. The vending fee maybe collected daily, weekly or monthly at the agreement of the Municipal Treasurer and the vendor.

ARTICLE R TOURISM REGISTRATION FEES

SECTION 3R.01. IMPOSITION OF FEES – A registration fee shall be imposed on all tourism establishments, whether operating as principal, branch or extension office within Ubay payable as follows and without prejudice to the collection of taxes, fees and surcharge imposed under existing laws, ordinances, regulations and other local issuance. An annual registration shall be imposed on all:

PARTICULARS	FEES
a. Tourist Oriented	
1. Resort:	
1.1. Class "AAA"	4,000.00
1.2. Class "AA"	3,000.00
1.3. Class "A"	2,000.00
1.4. Special Interest	2,000.00
2. Tourist Inn/Pension House	2,000.00
3. Travel Agency	6,000.00
3.1. I.D.	100.00
4. Condo/Apartelle	
4.1. Less than 75 rooms	2,400.00
4.2. 75 to 100 rooms	4,800.00
4.3. More than 100 rooms	7,200.00
b. Tourism-related Establishments	
1. Amusement Centers	3,000.00
2. Fitness Centers (gym, slimming salons)	2,000.00
3. Health Clubs (spa,aroma-therapy, massage)	2,000.00
4. Training Center (voice,dance, language schools)	2,000.00
5. Restaurant (fine dining,fast-food, snack counter)	2,000.00
6. Tourist Transfort	2,000.00
7. Tour Operator	2,000.00
8. Cocktail Lounge,Bar,Day/Night Superb club, Music/KTV Lounge	2,000.00
9. Hotels	
9.1. Delux	11,000.00
9.2. First Class	9,000.00
9.3. Standard	6,000.00
9.4. Economy	4,000.00

**ARTICLE S
OTHER REGULATORY FEES**

SECTION 3S.01 – REGULATORY PERMIT FEES FOR OTHER BUSINESSES - Annual

Regulatory Permit Fee shall be collected for every business activity engaged either on the sale of any merchandise or Article of commerce within the Municipality of Ubay at the following rates:

a.	On cafes, cafeterias and other eateries, ice cream and other refreshment parlor, soda fountain, carenderia, food caters restaurant, fast foods and other related establishments.	
	1. Cafes and Cafeterias	150.00
	2. Carenderia/Eatery	300.00
	3. Restaurant	400.00
	4. Food caters restaurant	500.00
	5. Food stand for puto, popcorn and other cooked foods	100.00
	6. Gulaman, Buko stands and carts	100.00
	7. Banana cue retailer	150.00
	8. Juice retailer	150.00
	9. Ice cream stands	150.00
	10. Barbeque Stand	500.00
	11. Siomai vendor	150.00
b.	On Lessor or Sub-Lessor	
	1. On privately owned public markets	1,000.00/1,500.00
c.	Bathroom, swimming pool and other similar places	500.00
	1. Per cubicle	150.00
	2. Beach Resort	500.00
d.	Bowling Alley	
	1. Automatic	500.00
	2. Non-Automatic	300.00
e.	Merry-go-round, Roller Coaster, Ferries Wheel, Swing, shooting gallery, and other contrivances and other similar contribution:	
	1. For the first 10 days	100.00
	2. For day, thereafter, per unit of contrivances	100.00
	3. Circus, carnival, or the like	100.00
f.	Boxing Stadium	500.00
	1. Boxing contest per night	200.00
g.	Mahjong den	
	1. For the first table	300.00
	2. For each additional table	100.00
h.	On financing establishments	
	1. Pawnshop	500.00
	2. Money shop	500.00
	3. Lending Investor	500.00
	4. Finance and Investment Co.	
	4.1. Principal Office	1,000.00
	4.2. For each branch office	500.00
	8.5. Financing Corporation	1,000.00
i.	Commercial Bank	
	1. Principal Office	3,500.00
	2. For each branch office	2,500.00
j.	Savings Bank	
	1. Principal Office	2,500.00
	2. For each branch office	1,500.00
k.	Rural Bank	1,500.00

l. Dealer in Securities including foreign exchange dealer	1,000.00
m. Insurance Company/Private Detective/Security Agency	
1. Principal Office-Insurance Company	1,000.00
2. For each branch office-Insurance Company	800.00
3. Principal Office-Detective/Security Agency	300.00
4. For every location where security guard is posted	100.00

For the purpose of determining a principal or branch office of the above mentioned business, the article of Incorporation duly approved by the Securities and Exchange Commission (SEC) shall be the base.

n. On Boarding House	200.00
On Lodging House with accommodation for:	
1. Less than 15 lodgers	200.00
2. 15-34 lodgers	300.00
3. 35 to more lodgers	400.00
4. On Hotel, Motels, Common Inns	500.00
o. On Real State dealers	
1. Less than 5 hectares	400.00
2. 5 to 19 Hectares	1,000.00
3. 20 to more hectares	1,500.00
p. On Golf Links/Mini Golf Links	300.00/200.00
q. On Other Activities	
1. Promoter, sponsor and talent escort	50.00
2. For holding stage shows or fashion shows, Raffles,	100.00
3. Bingo games and the like, per day	100.00
4. For holding fiesta benefit dance with ordinary sound/lightssystem	200.00
5. With Stereo Quadrosonic sound & disco light Sound System for service:	
5.1. Ordinary sound and light system owner	600.00
5.2. Stereo and Quadrosonic Sound Disco light	1,000.00
r. For each "Tienda" or seasonal store during fiestas and other Celebration per day	200.00
s. Palay, Corn and Copra Buying/ Rice & Corn/Feed Milling	
1. Palay buying station sub-agent	300.00
2. Copra buying	200.00
3. Rice Mill	400.00
4. Rice and Corn Wholesaler	500.00
5. Rice and Corn Retailer	200.00
6. Rice and Corn Mill	500.00
7. Operator (Rice/Corn Mill)	400.00
8. Feed Mill	1,000.00
9. Operator (Feed mill)	800.00
t. Vendors, Buyers and Dealers	
1. Chicken foods and eggs	60.00
2. Fish Vendor (Ambulant)	125.00
3. Fish Vendor with fixed stalls	150.00
4. Seafood's retailer	150.00
5. Fruits, Spices, Vegetables	150.00
6. Salted and Dried fish vendor	150.00
7. Hog buyer	200.00
8. Large cattle and other livestock buyer	300.00
9. Meat (fresh and preserved butcher)	300.00
10. Bunch and flowers	150.00

11. Whole coconuts	100.00
12. Nipa shingles dealer	150.00
13. Calamay vendor	500.00
14. Dairy products	500.00
u. Manufacturer	
Feeds Manufacturer	500.00
v. Bakery/Bread retailer	
1. Mechanize bakery	300.00
2. Manual with ordinary oven	100.00
3. Bread retailer	100.00
w. Operation of Pump boats for passengers and cargos	
1. Operation of Banca (Layag)	200.00
2. Operation of Motor banca for passenger and cargos	400.00
3. Shuttle Ferries	500.00
x. Repair Shop, Fabrication Shop, Vulcanizing Shop, Jewelry smith	
1. Chainsaw repair/services	500.00
2. Fabrication Shop	500.00
3. Electrical and Mechanical repair shop	300.00
4. Welding shop	500.00
5. Vulcanizing shop	500.00
6. Lathe machine	500.00
7. Electronic Equipment	150.00
8. Household Appliance	150.00
9. Vehicle/Engine repair	300.00
10. Watch repair shop	150.00
11. Sculpture Shop	150.00
12. Shoe repair shop/shine service	100.00
13. Upholstery shop or Wood carving	200.00
14. Shipyard for repairing shop	
14.1. With dock area of one (1) hectare or less	500.00
14.2. With dock area of more than one (1) hectare	1,000.00
14.3. For maintaining an office such as Liaison Office, Administrative Office and/or similar office with an area as follows:	
14.3.1. Less than 50 sq.m.	100.00
14.3.2. 50 sq.m. but less than 200 sq.m.	200.00
14.3.3. 200 sq.m. but less than 500 sq.m.	300.00
14.3.4. 500 sq.m and above	500.00
14.15. Jewelry Smith	150.00
y. Car exchange or consignment basis	1,000.00
z. Agency	
1. Travel Agency and Tourist Agency	400.00
2. Employment Agencies	300.00
3. Collecting Agencies	300.00
4. Private Detective Agency	100.00
aa. Hospital	
1. Medical, Dental and Optical Clinic	200.00
2. Private Hospital	300.00
3. Pets Clinic/Hospital	200.00
bb. Educational Institutions	
1. Private Schools (Primary, Secondary, College)	500.00
2. Nursery, Vocational and other schools not Regulated by DepEd	500.00

3. Dancing School, Slimmer/Aerobics/Fitness Gym Contest, Judo and Karate School, Driving School	500.00
4. Other related establishments	200.00
cc. Services	
1. Car wash/greasing	200.00
2. Arrastre and Stevedoring services	1,500.00
3. Labor Services	500.00
4. Hauling Services	500.00
5. Surveying services	200.00
6. Forwarding/Messenger services	500.00
7. Janitorial services	500.00
8. Drafting/Architectural Services	500.00
9. Land Dev't . Services	500.00
10. Waste Disposal services	500.00
11. Accounting Services	300.00
12. Advertising Agencies	250.00
13. Arrastre Services	300.00
14. Assaying Laboratories	200.00
15. Legal and Other Professional Service Office	500.00
dd. Cell phone dealer and accessories	500.00
1. Repair shop	300.00
ee. General Merchandise/Grocery Shop/Department Store	
1. Sari-sari (Brgy)	100.00
2. Sari-sari (Poblacion)	300.00
3. Beer	200.00
4. Canned goods	400.00
5. Chucherias	100.00
6. Cigarette	100.00
7. Cosmetic dealer	300.00
8. Soap and Cosmetics dealer	100.00
9. Drygoods	300.00
10. Plasticware	300.00
11. Kitchenware	300.00
12. Domestic liquor	300.00
13. Clothes and Garments	300.00
14. Candles	200.00
15. Confectionaries and Candies	200.00
16. Fertilizer	300.00
17. Fishing supply	200.00
18. Foreign liquor	300.00
19. Rice/corn retailer	300.00
20. Palay buyer	600.00
21. Corn buyer	500.00
22. Copra buyer	500.00
23. Agricultural Supply	150.00
24. Chemical and Pesticides supply	200.00
25. Agrivet Supply	1,000.00
26. Veterinary Products	200.00
27. Prawn feeds	200.00
28. Grocery	600.00
29. Department Store	1,000.00
30. Merchandising	500.00
31. Drugstore/Pharmacy	500.00
32. Food Supplements	500.00
ff. Distributor	
1. Distributors/Wholesaler	2,000.00
2. Assorted Products	1,000.00

3. Trucking Cargos	20,000.00
gg. Appliance Dealer	
1. Appliance dealer	500.00
2. Appliance Distributor	1,000.00
hh. Barbershop and Beauty Parlor	
1. Barbershop Non-aircon	250.00
2. Barbershop Aircon	500.00
3. Beauty Parlor/ Salon	250.00
4. Spa	150.00
ii. Cooperative	
1. Cooperative	500.00
2. Savings and Credit	500.00
3. Micro Finance	500.00
jj. Cycle parts	
1. Bicycle parts	200.00
2. Motorcycle parts	300.00
3. Auto parts and supply	500.00
kk. Home Industries and Furniture Dealer	
1. Furniture Dealer	500.00
2. Furniture repair shop	300.00
ll. Hardware	
1. Bodega	400.00
2. Cement	300.00
3. Construction supply	500.00
4. Electrical Supply	200.00
5. G.I. Sheets and Aluminum contains	200.00
6. Hollow blocks	200.00
7. Hollow blocks making	250.00
8. Lumber	500.00
9. Painting Materials	200.00
10. Sand and Gravel	500.00
11. Helpers (each)	100.00
12. Marble Dealer	150.00
13. Concrete block factory	200.00
14. White clay producer	200.00
15. Steel and Iron products	200.00
mm. Internet Café	
1. Internet Café	500.00
2. Operator	400.00
3. Per unit	500.00
4. Videogames/unit	500.00
nn. Junk Shop	
1. Junkshop	500.00
2. Scrap/iron buyer	300.00
3. Bottle buyer	250.00
oo. Poultry Raising and Dressing Plant	
1. Poultry raising (500 heads or more)	1,000.00
2. Less than 500	500.00
3. Dressing Plant (500 heads or more)	1,000.00
4. Less than 500	500.00
pp. Radio Station	
1. AM Radio Station	500.00

2. FM Radio Station	500.00
qq. Recopying Services/Photographic Studios	
1. Photography	200.00
2. Xerox machine/unit	500.00
3. Scanner	200.00
4. Mimeographing/Typing	150.00
5. Developing center	600.00
6. Rush I.D.	200.00
7. Plastic Lamination	150.00
rr. Electronic Supply	
1. Electronic supply	500.00
2. Electronic repair shop	200.00
3. Electronic recording	200.00
4. VCD rental/trader	150.00
5. Videoke Machine	1,000.00
ss. Fish Pond Operation and Other Animal Breeding	
1. Fishpond	500.00
2. Prawn farm	500.00
3. Fish breeding ground	300.00
4. Prawn breeding ground	300.00
5. Breeding of Race horses	200.00
6. Breeding of Game cocks	300.00
tt. Roasting of Pigs and Fowls	200.00
1. Crispy fried chicken	150.00
uu. Renting of Equipments and Accessories	
1. Office equipments and furniture's	300.00
2. Bicycle, Tricycle, Motorcycle, Skates	200.00
3. Trucks and Automobile	400.00
4. Agricultural elements and tools	300.00
5. Diving, skiing, and other athletic	200.00
6. Gown rental	150.00
vv. Native Products Dealer	
1. Native products	200.00
2. Nipa Shingles	150.00
3. Bamboo post and its product	200.00
4. Coco lumber	200.00
ww. Livestock	
1. Cattle buyer	400.00
2. Hog raising	300.00
3. Hog buyer	300.00
4. Cattle raising	300.00
xx. Water Refilling Station	
1. Water Refilling station	500.00
yy. Tailors and Dress Shops	
1. With more than 3 sewing machine	500.00
2. With 3 or less than sewing machines	300.00
zz. Helpers on all business establishments	
1. Helpers (Salesclerk, Salesman per head)	100.00

**CHAPTER IV
SERVICE FEES**

**ARTICLE A
SECRETARY'S FEES**

SECTION 4A.01. IMPOSITIONS OF FEES – There shall be collected the following fees from persons requesting for a copy of office records and documents from offices of the Municipal government in accordance with the following schedule:

PARTICULARS	FEES
a. For every 100 words or fraction thereof typewritten (not including the certificate and any notation)	₱150.00
b. When the copy to be furnished is in printed form, in whole or in part, for each page (double the fee if two pages in a sheet)	₱150.00
c. For each certificate of correctness (with seal of office written on copy or attached thereto)	₱200.00
d. Photocopy/other copy produced by copying machine, per page	₱30.00
e. Fees for verification of records	₱200.00
f. Certified true copies of tax declaration, per copy of tax declaration	₱200.00
g. Certified true copies of any document	
1. For the first page	₱200.00
2. For every page thereafter	₱50.00
h. Certification fees (with or without property)	₱200.00
i. Annotation fees on any document	₱100.00
j. Certification as to sketch or location plan including tax map	₱500.00
k. Certificate of graduation	₱200.00
l. Duplicate copies of diploma	₱100.00
m. True copies of Schools Forms 137 or 138, permanent records, and report card	₱100.00
1. Issuance of clearance certificate	
1.1. For Passport	₱250.00
1.2. For presentation in court	₱300.00
1.3. For all other purposes	₱200.00
2. Registration of any other legal document for record purposes	₱200.00
3. Mayor's clearance	₱200.00
4. Fiscal's clearance	₱200.00
5. PLEB clearance	₱200.00
6. EDP verification (RED/Assessor) with print out	₱200.00
7. All other clearances issued by offices of the Government	₱200.00

SECTION 4A.02. TIME OF PAYMENT -The Secretary's Fee shall be paid to the treasurer at the time the request, written or otherwise, for the issuance of a copy of any record or document is made.

**ARTICLE B
LOCAL CIVIL REGISTRY FEES**

SECTION 4B.01. IMPOSITION OF FEES- The following fees shall be collected for the corresponding services rendered by the Civil Registrar:

- a. Application for Marriage License

PARTICULARS	FEEES
1. Processing Fee	₱400.00
2. Marriage License Fee	₱2.00
3. Marriage Counseling Fee-Couple (DSWD)	₱100.00
4. Family Planning (RHU)	₱100.00
5. Marriage Solemnization Fee (MO)	₱500.00
b. Registration Fees	

PARTICULARS	FEEES
1. Timely/Delayed Registration	
1.1. Birth/Death Registration (within 30 days)	₱100.00
1.2. Birth Registration under R.A. 9255	₱200.00
1.3. Registration for Foundling/Person with no known Parents	₱200.00
1.4. Marriage Contract (within 15 days with license and 30 days without license)	₱100.00
1.5. Delayed Registration (Birth/Marriage/Death/Legal Ins./ Court Decree)	₱200.00
1.6. Supplemental Report	₱200.00
2. Registration of Court Decree of Order of the following:	
2.1. Adoption/Rescind Adoption (Foreign/Local)	₱500.00
2.2. Annulment of Marriage/Declaration of Absolute Nullity of Marriage	₱500.00
2.3. Legal Separation/Court Order Setting Aside the Decree of Legal Order	₱500.00
2.4. Correction of Entry/Change of Name/Cancellation	₱500.00
2.5. Naturalization/Cancellation of Naturalization	₱500.00
2.6. Declaration of Presumptive Death of the Absent Spouse	₱500.00
2.7. Judicial Determination of Filiation	₱500.00
2.8. Recognition of Foreign Judgment	₱500.00
2.9. Judicial Determination of the Fact of Reappearance of Absent Spouse if Disputed	₱500.00
2.10. Compulsory Recognition of Illegitimate Child/Voluntary Recognition of Minor	₱500.00
2.11. Appointment of Guardianship/Termination of Guardianship	₱500.00
2.12. Emancipation of Orphaned Minor	₱500.00
2.13. Per Registration of Aliens	₱500.00
2.14. Other Court Decree Affecting the Status of a Person	₱500.00
2.15. Order of Administrative Adoption (R.A. 11222)	₱500.00
3. Registration of Legal Instrument	
3.1. Affidavit of Legitimation	₱300.00
3.2. Affidavit of Acknowledgement/Admission of Paternity	₱300.00
3.3. Affidavit to Use the Surname of the Father (AUFS)	₱300.00
3.4. Certificate of Legal Capacity to Contract Marriage	₱300.00
3.5. Other Legal Instrument	₱500.00
3.6. Option to Elect Philippine Citizenship	₱500.00
3.7. Repatriation with Oath of Allegiance	₱500.00
3.8. Renunciation of Philippine Citizenship	₱500.00
3.9. Voluntary Emancipation of Minor	₱500.00
3.10. Per Affidavit Oath of Allegiance of a Wife and/or Children of Citizenship	₱500.00
3.11. Acquisition of Citizenship	₱500.00
3.12. Affidavit of Reappearance	₱500.00

3.13. Authorization and Ratification of Artificial Insemination	₱500.00
3.14. Marriage Settlements and any Modification thereof	₱500.00
3.15. Partition and Distribution of Properties of Spouses and delivery of the children's Presumptive Legitime	₱500.00
3.16. Re-acquisition of Philippine Citizenship (R.A. 9225)	₱500.00
3.17. Waiver of Rights/Interests of Absolute Community property	₱500.00
4. Filing Fee pursuant to R.A. 9048 / R.A. 10172	
4.1. Correction of Clerical or Typographical Error (R.A. 9048)	₱1,000.00
4.2. Change of First Name (R.A. 9048)	₱3,000.00
4.3. Clerical or Typographical Errors in the Day and Month in the Date of Birth or Sex of a Person (R.A. 10172)	₱3,000.00
4.4. Service Fee (Migrant Petition)	
4.4.1. Correction of Clerical or Typographical Error	₱500.00
4.4.2. Change of First Name	₱1,000.00
4.4.3. Clerical or Typographical Error in the Day and Month in the date of birth or Sex of a Person (R.A. 10172)	₱1,000.00
4.5. Indigent Petitioner	Free

c. Issuance of Certified Copies/Certification of any Registered Documents

PARTICULARS	FEES
1. Certified True Copy/Photocopy of Registered Documents per copy	₱100.00
2. Marriage, Birth, Death Certification per Copy	₱100.00
3. Piecemeal Endorsement/Electronic Endorsement	₱200.00
4. BREQS Fee	₱200.00
5. SECDOC	₱100.00
6. Service Fee (Administrative Oath)	₱100.00
7. Per Annotation Fee	₱200.00
8. Service Fee (Out of Town)	₱200.00
9. Other Miscellaneous Fee	₱100.00

SECTION 4B.02. TIME OF PAYMENT – The fees shall be paid to the Treasurer, upon order of payment issued by Civil Registrar, before the release of the document.

SECTION 4B.03. EXEMPTION - The herein prescribed fees shall not be collected on certifications/ certified copies of documents for official use at the request of a court or government office.

**ARTICLE C
POLICE CLEARANCE FEE**

SECTION 4C.01. POLICE CLEARANCE FEE – The following police clearance fees shall be collected for each issuance thereof:

a. Clearance Fees

PARTICULARS	FEES
1. For employment, scholarship, study grant for other purposes not herein specified	₱120.00
2. For firearms permit application	₱400.00
3. For a change of name	₱200.00
4. For passport or visa application	₱300.00
5. For application for Filipino citizenship	₱800.00
6. Certification that the document is a certified true copy	₱100.00

b. Other Service Fees, in addition to the above fees:

PARTICULARS	FEEES
1. Verification fee	₱50.00
2. Finger printing	₱50.00
3. Photo, if taken by the agency	₱50.00

SECTION 4C.02. EXEMPTION – The fee shall not be collected from officials and employees of local and national government whose requests are related to official business.

SECTION 4C.03. PAYMENT OF FEES – The fees shall be paid to the Municipal Treasurer or his duly authorized deputies upon issuance of an order of payment made after the application for police clearance was presented.

ARTICLE D SANITARY INSPECTION AND HEALTH CERTIFICATE FEE

SECTION 4D.01. SANITARY INSPECTION FEE - Every owner/ operator of business, industrial, commercial, or agricultural establishments, accessories, building or houses for rent shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment to the treasurer of an annual fee in accordance with the following schedule:

PARTICULARS	FEEES
a. Financial institutions such as banks, pawnshops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers:	
1. Main Office	₱425.00
2. Every Branch Office	₱350.00
b. Gasoline service and filling	₱575.00
c. Private Hospitals	₱800.00
d. Medical clinics and dental and animal hospitals	₱425.00
e. Dwelling and other spaces for lease or rent, hotels, motels, apartels, pension inns, and drive inns:	
1. With 150 or more rooms	₱800.00
2. With 100 or more 149 rooms	₱650.00
3. With 50 to 99 rooms	₱500.00
4. With 25 to 49 rooms	₱350.00
5. With less than 25 rooms	₱300.00
6. Apartments, per door	₱100.00
7. Houses for rent, per. Sq.m.	₱2.00
8. Domitories, lodging or boarding houses with accomodations for:	
8.1. Forty (40) or more boarders or lodgers	₱575.00
8.2. Fifteen (15) to 39 boarders or lodgers	₱425.00
8.3. Less than 15 boarders or lodgers	₱350.00
f. Institutions of learning	₱650.00
g. Media Facilities	₱350.00
h. Telegraph, teletype, cable and wireless communication companies	₱350.00
i. Telephone, electric and power companies:	
1. Main Office	₱500.00
2. Every Branch Office	₱350.00
j. Administration, display offices, and/or offices of professionals	₱200.00
k. Peddlers	₱100.00
l. Lending investors	₱350.00
m. Manufacturers, producers, foundry shops, laboratories, privately-owned markets, shopping centers, talipapas, and warehouses	₱800.00
n. Amusement places, such as theaters, coliseums, sauna baths, massage clinics, operators of golf course, cockpit arenas, bowling	

alleys, and stadia	₱800.00
o. Other amusement places not mentioned above	₱600.00
p. Importer, exporter and wholesaler	₱800.00
q. Public eating places, such as restaurant, refreshment parlor, carenderia, etc., with:	
1. fifty (50) or more personnel	₱800.00
2. less than 50 personnel	₱600.00
r. Establishments of offering services such as welding, vulcanizing, printing, publishing, tailoring, barbering, and other similar services	₱550.00
s. Funeral Parlors	₱600.00
t. Retailers and other establishments not included in the above	₱250.00

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

u. Occupancy sanitary permit fees shall be imposed on newly constructed buildings/ dwelling houses, as follows:	
1. Residential	₱300.00
2. Commercial	₱400.00
3. Industrial	₱500.00

During the processing of the Building Permit, application for the same should pass through the Municipal Health Officer.

SECTION 4D.02. HEALTH CERTIFICATE FEE – All persons employed in business establishments engaged in food, entertainment, and personal services are required to undergo medical and physical examination given by government hospitals, medical clinics, and those private hospitals and medical clinics that maybe accredited for the purpose. Based on the favorable results of the medical and health examination and upon payment of an annual fee of One Hundred fifty pesos (P150.00) to the Municipal Treasurer, the applicant shall be issued a chronologically numbered and serialized health certificate. The Health Department shall keep a file copy of the results of the medical and physical examination.

SECTION 4D.03. VALIDITY OF CERTIFICATES – The Sanitary Certificate and the Health Certificate mentioned in this article shall be valid for One (1) year unless earlier revoked by the authorized municipal personnel.

ARTICLE E MUNICIPAL HEALTH OFFICE SERVICE FEES

SECTION 4E.01. IMPOSITION OF FEES – There shall be collected fees for the services rendered by municipal health personnel to any individual in accordance with the following schedule:

PARTICULARS	FEES
a. Laboratory Services	
1. Sputum Examination	₱150.00
2. Grand Staining for VD Clear	150.00
3. Stool Examination - KATOKATZ	110.00
4. Stool Examination - Occult Blood	200.00
5. Stool Examination - Direct Fecal Smear (SE - DFS)	110.00
6. Pap Smear	180.00
7. Urinalysis	150.00
8. Hemogluco Test	100.00

9. Complete Blood Test (CBC)	195.00
10. Cholesterol Test	180.00
11. Creatinine Test	180.00
12. Fasting Blood Sugar (FBS)	180.00
13. Random Blood Sugar (RBS)	180.00
14. Random Blood Sugar (RBS - POCT)	180.00
15. SGOT/AST	180.00
16. HDL	250.00
17. HbA1c Test	900.00
18. SGP/ALT	180.00
19. Trygylcerides	180.00
20. Uric Acid	180.00
21. UREA/BUN	180.00
22. BhCG Test	160.00
23. Blood Typing	125.00
24. Dengue Duo	350.00
25. HBsAg Test	180.00
26. HIV Test	300.00
27. Rapid Antigen Test (RAT)	575.00
28. Syphilis Antibody Kit	250.00
b. Dental Services	200.00
c. Other Health Services	
1. Health Registration Fee	50.00
2. Pre-marriage Counseling	200.00
3. Medical Certificate for Employment	200.00
4. Medical Certificate for Students	100.00
5. Medical Certificate for Insurance	500.00
6. Medico Legal Certificate	200.00

SECTION 4E.02. TIME, PLACE, AND MANNER OF PAYMENT – The fees imposed herein shall be paid to the Municipal Treasurer before any services be rendered upon presenting the order of payment issued by the Municipal Health Officer or his duly authorized representative.

ARTICLE F
SOLID WASTE MANAGEMENT, POLLUTERS AND ENVIRONMENTAL FEES

SECTION 4F.01. DEFINITION OF TERMS - For the purposes of this section, the following definitions must be strictly observed:

- a. Large Business refers to business with a capitalization or gross sales/receipts of P300,001.00 and above.
- b. Medium Business refers to business with a capitalization or gross sales/receipts of P100,001.00 to P300,000.00.
- c. Micro Business refers to business with a capitalization or gross sales/receipts of less than P30,000.00
- d. Small Business refers to business with a capitalization or gross sales/receipts of P30,001 to P100,000.00.

SECTION 4F.02. IMPOSITION OF FEES–There is hereby imposed a Solid Waste Management (SWM) Fee, Polluters Fee for all SWM services provided by the municipality, and to all related fees:

- a. For households and micro-businesses, P5.00 per sticker shall be imposed in accordance to Article XVII, Section 86 of the Municipal Ordinance No. 04, series of 2020.

- b. For Commercial, Industrial, Amusement, Transportation and Accommodation Establishments, per annum

PARTICULARS	FEES
1. Small business	₱1,500.00
2. Medium business	2,500.00
3. Large business	3,500.00

- c. For Other Institutions, per annum

PARTICULARS	FEES
1. Private Schools	
1.1. Below 300 students	₱1,000.00
1.2. 301 to 500 students	2,000.00
1.3. 501 to 1,000 students	3,500.00
1.4. 1,001 students and above	5,000.00
2. National Government Agencies (with owned office), including Public Schools	1,000.00
3. Private Offices	1,000.00
4. Churches, including convents	1,000.00
5. Hospitals, with bed capacity of: (non-infectious waste)	
5.1. Less than 25 beds	2,000.00
5.2. 25 to 50 beds	3,000.00
5.3. 51 to 100 beds	4,000.00
5.4. 301 to 500	6,000.00
5.5. More than 500 beds	7,000.00
6. Private Cemeteries and Memorial Parks	1,500.00
7. Public Cemeteries, per burial	150.00
8. Telecom, Cable, TV and Radio Stations	1,500.00
9. Power Companies	5,000.00

- d. For Private Parking Areas – Private parking area for vehicles shall pay an annual SWM Fee of P1,200.00.

- e. For Passenger/Public Vehicle Utilities

PARTICULARS	FEES
1. PUB, per unit, per park	₱20.00
2. Mini-bus/PUJ	10.00
3. V-hire, per unit, per annum	600.00
4. Motorela/tricycle, refer to Section 3G.01, paragraph (h).	

- f. Other SWM Fees

- Five Hundred Pesos (P500.00) per trip shall be imposed for collection of bulk waste.
- One Hundred Pesos (P100.00) per cubic meter shall be imposed for waste delivered on-site. Only non-biodegradable waste shall be accepted.
- Special ESWM Orientation Fee of Two Hundred Fifty Pesos (P250.00) for establishments who are unable to attend the annual regular ESWM orientation.

- g. Polluters Fees for Establishments and Public Utilities – A Polluters Fee shall be charged to establishments and public utilities not covered by the garbage collection services but has negative impact to the environment and public health such as, but not limited to rice mills, chainsaw services, funeral services, contractors, warehouses, gasoline stations, automotive repair shops, passenger vessels, cargo vessels anchoring in the Municipality of Ubay. The fee shall be collected in accordance with the following schedule:

PARTICULARS	FEEES
1. Rice Mills	
1.1. Portable Type, per annum	₱1,000.00
1.2. Small, per annum	₱1,500.00
1.3. Large, per annum	₱3,000.00
2. Sawing Services, per unit, per annum	₱1,000.00
3. Funeral Parlors	
3.1. With display of caskets only, per annum	₱1,000.00
3.2. With embalming services, per annum	₱2,000.00
4. Contractors in municipal or barangay, private and government project, percentage of project cost, per project	0.10%
5. Warehouses, per annum	₱2,500.00
6. Gasoline Stations, per annum	₱2,500.00
7. Automotive Repair Shops	
7.1. Attached to establishments, per annum	₱700.00
7.2. Separate to any establishments, per annum	₱1,000.00
8. Hauling/Trucking Services, per delivery	₱50.00
9. Passenger/Cargo Vessels	
9.1. 3 GRT to 6 GRT, per anchorage, per docking	₱100.00
9.2. 7 GRT to 400 GRT, per anchorage, per docking	₱500.00
9.3. 401 GRT to 1,000 GRT, per anchorage, per docking	₱1,000.00
9.4. 1,001 GRT and above, per anchorage, per docking	₱3,000.00
10. Fishing Sea Vessel	
10.1. More than 3GT, per anchorage, per docking	₱50.00
10.2. 3GT or less, per anchorage, per docking	₱20.00

- h. Passenger's Environmental Fee - An amount of Five Pesos (P5.00) shall be collected for every passenger passing within the jurisdiction of Ubay, Bohol or entering Ubay ports of destination, aboard in motor bancas, ships, ferry boats or other vessels.

It shall be the duty of the ticket officer or collector of all shipping companies or passenger vessels to ensure that all passengers who are issued with tickets and listed in the passenger's manifest have paid the passenger's environmental fee. The collecting officer or any personnel duly authorized by the Municipal Treasurer shall issue an official receipt or in lieu, issue cash tickets equivalent to Five Pesos (P5.00) for every passengers. Persons With Disability (PWDs) are subject to discount in accordance with law and minors are exempted from payment of the fee described in this section.

SECTION 4E.03. FINES AND PENALTIES – The following fines and penalty shall be imposed for non-compliance of Solid Waste Management Fee systems:

- a. For household and micro-businesses – suspension of collection services or filing of appropriate charges in court.
- b. For institutions – Payment of total arrears in fees plus Ten Percent (10%) of the accumulated amount as penalty and the suspension of waste collection services in case continued and unjustified refusal to pay.
- c. For commercial/industrial/accommodation/amusement establishments – payment of the total arrears in fees plus Twenty Five Percent (25%) of the accumulated amount as penalty, including the non-renewal of the business permits and the suspension of waste collection services in case of continued and unjustified refusal to pay.
- d. For violators of the prohibited acts
 1. Violators shall pay Three Hundred Pesos (P300.00) for the first offense; Seven Hundred Pesos (P700.00) for the second offense; One Thousand Pesos (P1,000.00) for the third offense; and penalty of imprisonment as stated in

R.A. 9003 after due process for the fourth and succeeding offense, for the following prohibited acts:

- i. Littering, throwing, dumping of waste matters in public places, such as roads, sidewalks, canals, esteros, seawalls, seashores, creeks and rivers or parks and establishments, or causing or permitting the same, intentional breaking of bottles and other glass materials;
 - ii. Open dumping, burying of biodegradable or non-biodegradable materials in flood prone areas;
 - iii. Open burning of solid waste, particularly plastic, rubber, PVC, infectious wastes, and the like;
 - iv. Undertaking activities or operating, collecting or transporting equipment in violation of sanitation operation and other requirements or permits set forth in or established pursuant to R.A. 9003;
 - v. Receptacles not properly secured and color coded;
 - vi. Non-observance of the collection schedule;
 - vii. Non-segregation of waste; and
 - viii. Causing or permitting the collection of non-segregated or unsorted waste;
2. Violators for Squatting in open dumps and landfills shall pay One Thousand Pesos (P1,000.00) for the first offense; One Thousand Five Hundred Pesos (P1,500.00) for the second offense; Two Thousand Five Hundred Pesos (P2,500.00) for the third offense; and penalty of imprisonment as stated in R.A. 9003 after due process for the fourth and succeeding offense.
 3. Violators for unauthorized removal of recyclable materials intended for collection by authorized garbage collectors shall be deemed to have committed the crime of theft as defined and punished in the Revised Penal Code and shall be prosecuted immediately in accordance with Section 99, 1b of the Municipal Ordinance No. 04, series of 2020.
 4. Any person who violates the following prohibited acts under R.A. 9003 shall be prosecuted and penalized under and in accordance with the provisions of R.A. No. 9003:
 - i. Mixing of source separated recyclable materials with other solid waste in any vehicle, box, container or receptacle used in solid waste collection or disposal;
 - ii. Manufacture, distribution or use of non-environmentally acceptable packaging materials; and
 - iii. Transport and dumping in bulk of collected domestic, industrial, commercial and institutional waste in areas other than the center of facilities prescribed under R.A. 9003.

If the offense is committed by a corporation, partnership, or other juridical entity duly organized in accordance with law, the chief executive officer, president, general manager, managing partner or such other office-in-charge shall be liable for the commission of the offense penalized under this Article of R.A. 9003.

SECTION 4F.04. TIME, PLACE AND MANNER OF PAYMENT – Payment of fees and sale of garbage stickers can be done either at the barangay or municipal level depending on types of sources. For households and micro-businesses, the garbage stickers can be bought only through the Barangay Treasurer. Proceeds of the sale of garbage stickers and penalties shall be subjected to a sharing scheme of 70% and 30% in favor of the municipality.

SECTION 4F.05. ACCRUAL OF FUNDS–The proceeds of fees described herein shall accrue directly to the General Fund, Proper Account of the municipality. Any ordinance that contradict this section shall be deemed amended.

ARTICLE G
BARANGAY CLEARANCES FEES

SECTION 4G.01.ADMINISTRATIVE PROVISIONS – In compliance to RA 11032- Ease of Doing Business and Efficient Delivery of Government Services Act, particularly Section 11 (f) which states that “Barangay Clearances and Permits related to doing business shall be applied, issued and collected at the city/municipality in accordance with the prescribed processing time of this Act: *provided*, that the share in the collections shall be remitted to the respective barangays.”

SECTION 4G.02. INTEGRATION, COLLECTION AND REMITTANCE OF BARANGAY CLEARANCE FEES – The following barangay clearance fees shall be integrated in the Order of Payment (ToP) for Business Permit and Building Permit, together with the other authorized fees and charges. The authorized municipal treasurer shall collect payment and issue the corresponding Official Receipt upon receipt of payment from the applicant. The barangay clearance fees collected shall then be remitted to the concerned barangay not later than seven (7) working days of the ensuing month with the list of the issued Business Permit and Building Permit.

FEES	RATE
Barangay Clearance Fee:	
a. for the issuance of Business Permit	Based od existing Brgy. Ordinance
b. for issuance of Locational Clearance	Based od existing Brgy. Ordinance
c. for issuance of Building Permit	Based od existing Brgy. Ordinance

**CHAPTER V
MUNICIPAL CHARGES**

**ARTICLE A
PAY-PARKING AND TERMINAL FEES**

SECTION 5A.01. IMPOSITION OF FEES – The following terminal and parking fees shall be imposed to each owner/operator of any departing public utility vehicles, and an entrance fee to any private vehicles/delivery trucks/tricycles/motorcycles for using the terminal bays and for all other LGU owned parking facilities:

PARTICULARS	FEES
a. Buses	₱90.00
b. Vans	₱70.00
c. Jeepneys	₱40.00
d. Filcabs/multicabs	₱40.00
e. Delivery trucks	₱50.00
f. Private vehicles	₱20.00
g. Tricycles/motorcycles	₱5.00

SECTION 5A.02. MANNER OF PAYMENT AND ISSUANCE OF PARKING TICKETS - The fees herein imposed shall be paid to the Treasurer or his duly authorized representative, who shall issue the corresponding parking tickets thereof.

**ARTICLE B
CEMETERY CHARGES**

SECTION 5B.01. CEMETERY FEES – The following cemetery fees shall be collected for the use of cemetery lot or grave and facilities:

PARTICULARS	FEES
a. Burial Rights (Perpetual Lease), per sq.m.	₱5,000.00
b. Rental of Apartment-type Tomb, for five (5) years and renewable only once for another five (5) years	
1. Adult (Standard Size: 0.80x2.40 meters)	5,000.00
2. Child (Standard Size: 0.80x1.7 meters)	4,000.00
c. Fee for Bone Chamber	5,000.00
d. Rental Fee for Use of Chapel, per hour	200.00
e. Parking Fee for Cemetery premises	
1. Motor Vehicles	20.00
2. Motor Bikes	10.00
f. Fee for the Use of Comfort Rooms, every use	5.00

SECTION 5B.02. TIME OF PAYMENT - The fees shall be paid to the treasury, upon presenting the order of payment issued by Civil Registrar. In case of failure to pay, the rental fee for niches, graves or plots, the remains shall be exhumed and the grave, niche or plot shall be declared vacant. The remains shall be deposited in graves, niches or jars as may be expedient, with proper identification.

ARTICLE C
UBAY LIVESTOCK AUCTION MARKET FEES AND CHARGES

SECTION 5C.01. IMPOSITION OF FEES - Every person who engaged in handling, canvassing, and/or trading of livestock within the designated Ubay Livestock Auction Market shall pay the following fees:

PARTICULARS	FEES
a. Large Cattle Registration and Licensing Fees	
1. Certificate of Ownership (Seller)	
1.1. Book	₱5.00
1.2. Additional ownership	₱10.00
1.3. Branding	₱10.00
1.4. Weighing Fee	₱25.00
1.5. Inspection Fee	₱20.00
1.6. Entrance Fee (Cash Ticket)	₱30.00
1.7. Yardage Fee	₱20.00
2. Certificate of Transfer (Buyer)	
2.1. Book	₱10.00
2.2. Processing Fee	₱90.00
2.3. Transportation Fee	₱20.00
2.4. Inspection Fee	₱20.00
b. Fees for Livestock other than the Large Cattles	
1. Goat, sheeps, and the like, per head	
1.1. Big	₱20.00
1.2. Small	₱10.00
2. Fowls, per head	₱10.00
3. Native Pig	
3.1. "Baktin", per head	₱10.00
3.2. "Lechonon", per head	₱20.00
3.3. 40 kg. and above, per kilo	₱1.00
c. Other Fees	
1. Fees for Provider/Farmer	
1.1. Entrance Fee (Cash Ticket)	₱30.00
1.2. Yardage Fee	₱20.00
1.3. Weighing Fee	₱25.00
2. Corral Fees	
2.1. Holding Pen	₱2,000.00
2.2. Transient	₱1,500.00
3. Parking Fees, per park	
3.1. Truck, 10 wheelers and above	₱50.00
3.2. Truck, below 10 wheelers	₱30.00
3.3. Jeep	₱15.00
3.4. Tricycle or motorcycle	₱10.00
4. Hauling Fee, per kilograms, per kilometer	₱0.05

SECTION 5C.02. PROHIBITIONS - The following should be strictly followed:

- a. Upon the establishment of the Ubay Livestock Auction Market, no trading activities between farmers, dealers, and handlers shall be allowed at any location within the municipality involving livestock intended for slaughter, except within the designated Market Selling Area.

- b. No farmer, dealer, or handler shall be allowed to set up a private stockyard in any location within the municipality for the temporary quartering of livestock intended for trading or slaughter, or any other related purposes.
- c. The livestock from the commercial or backyards farms within the territorial jurisdiction of the municipality intended for shipment to other places outside the municipality shall not be shipped out without a permit from the Office of the Municipal Mayor. The Municipal Veterinarian or his duly authorized representative shall conduct an ocular inspection and examination of the said livestock before issuance of shipping permit.
- d. No Transfer of Ownership Certificate for large animals shall be issued except for those transacted within the Market Selling Area and those covered by a clearance issued by the respective Barangay Coordinating Center.
- e. No livestock shall be released in the Market without a payment of corresponding fees and obligation settled by the owner fixed in this article.
- f. No unregistered farmer of individual, or unlicensed dealer or handler shall be admitted within the Auction Market premises.
- g. No eateries or similar establishments shall be allowed to operate within the perimeter fence of Ubay Livestock Auction Market.

SECTION 5C.03. FINES AND PENALTY – Any farmer, dealer, handler or canvassers or any individual engage in livestock trading who violates Section 5C.02 shall be levied a fine of not more than P500.00 for the first offense; not more than P1,000.00 for the second offense; and not more than P2,000.00 and/or cancellation of license for the third and final offense as deemed appropriate by the Management Board.

SECTION 5C.04. TIME, PLACE AND MANNER OF PAYMENT – The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative before the license, registration, and other privilege mentioned in this article be granted.

ARTICLE D
STARTING BID PRICE, OCCUPANCY FEES AND RENTAL FEES
FOR ALL LGU-OWNED COMMERCIAL ESTABLISHMENTS

SECTION 5D.01. IMPOSITION OF FEES–There is hereby imposed fees and charges on every person who desires to occupy or is actually occupying space and/or stall in LGU- Ubay commercial establishments in accordance with the following schedule:

- a. Minimum bid price/Occupancy Fee for the following, per sq.m.

PARTICULARS	FEES
1. One Storey Building/ Ground Floor- starting bid for the entire building is based on the 20% of Building Cost (BC) for the following:	
1.1. Primary Blocks/Stalls	(40% of [BC x 20%]) / area in sq. m.
1.2. Secondary Blocks/Stalls	(35% of [BC x 20%]) / area in sq. m.
1.3. Open Space	(25% of [BC x 20%]) / area in sq. m.
2. High Rise Building, three-storey or more:	
2.1. First Floor	(40% of [BC x20%]) / area in sq. m.
2.1.1. Primary Blocks/Stalls	(40% of (40% [BCx20%])) / area in sq.m.
2.1.2. Secondary Blocks/Stall	(35% of (40% [BCx20%])) / area in sq.m.

2.1.3. Open Space	(25% of [40% [BCx20%]]) / area in sq.m.
2.2. Second Floor	(35% of [BCx20%]) / area in sq. m.
2.3. Third Floor	(25% of [BCx20%]) / area in sq. m.

3. Newly Renovated Building - fees shall be determined by the Ubay Market Board taking into consideration the extent of the cost of renovation, zonal value, or market value of the lot where it is located, whichever is higher.

- b. Monthly Rental (New Building)- The following are monthly rental fee for each category subject to Five percent (5%) yearly increase of the monthly rental starting on the 6th year:

PARTICULARS	FEES
1. Building Rental	
1.1. First Floor	
1.1.1. Primary	450.00/sq. m.
1.1.2. Secondary	400.00/sq.m.
1.1.3. Open space	370.00/sq.m.
1.2. Second Floor	350.00/sq. m.
1.3. Third Floor	300.00/sq. m.

- c. Monthly Rental (Old Public Market Building) - The following are monthly rental fee for each category subject to Five percent (5%) yearly increase of the monthly rental starting on the 6th year:

PARTICULARS	FEES
1. Building Rental	
1.1. First Floor	
1.1.1. Primary	300.00/sq. m.
1.1.2. Secondary	250.00/sq.m.
1.1.3. Open space	200.00/sq.m.
1.2. Second Floor	200.00/sq. m.

- d. Monthly Rental (LOT) - The monthly rental fee is P 75.00/sq.m. subject to Ten percent (10%) yearly increase of the monthly rental starting on the 6th year.

SECTION 5D.02. TEMPORARY EXEMPTION OF NEW RENTAL FEES – The rental fees fixed herein shall not be imposed to those vendors/individuals whose expiry of the contract of lease is after the effectivity of this provision. Provided, however, that after the expiry of the contract, the new rates fixed under Section 5D.01, paragraph (c) shall apply.

SECTION 5D.03. TIME AND MANNER OF PAYMENT –

- a. For Rental Fees - The rental fees shall be paid to the Municipal Treasurer or the duly authorized representative within the first 10 days of each month. In case of a new lessee, the rental due for the month in which the lease start, shall be paid before the occupancy of the block. If the lessee of the blocks fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of Twenty Five Percent (25%) of the total amount of rental due. Failure to pay the rental fee for three (3) consecutive months shall cause automatic cancelation of the contract of lease without prejudice to suing the lessee for the unpaid rents at expense of the lessee. The block/space shall be declared vacant and open for lease.
- b. For Occupancy Fee - The fee shall be paid in accordance with the approved guidelines on application for lease.

SECTION 5D.04. ADMINISTRATIVE PROVISION - The Market Supervisor shall manage the operation and control of all LGU owned commercial establishment. He shall oversee the proper implementation of ordinance and all the guidelines, rules and regulation relative to its operation. The market authority as a policy making body shall recommend the necessary rules and regulations and guidelines for proper, effective and efficient implementation of this ordinance.

**ARTICLE E
SLAUGHTERHOUSE AND OTHER RELATED FEES**

SECTION 5E.01. IMPOSITION OF FEES - Every person who has animals transported to other places outside the municipality, or be slaughtered in any duly licensed slaughterhouse in the municipality shall pay the following fees:

PARTICULARS	FEES
a. Permit Fees to Slaughter, per head	
1. Large cattle	P200.00
2. Hogs	P100.00
3. Goats, sheeps, and the like	P50.00
b. Slaughter Fees for Public Consumption, per head	
1. Large cattle	P100.00
2. Hogs	P50.00
3. Goats, sheep, and the like	P30.00
4. Fowls	
4.1. Government-owned slaughterhouse	P10.00
4.2. Privately-owned slaughterhouse	P0.25
5. All others, not to exceed	P1.00
c. Corral Fees, per head, per day	
1. Large cattle	P300.00
2. Hogs	P200.00
3. Goats, sheep, chicken, and the like	200.00
4. Other animals not mentioned	50.00
d. Antemortem Fee, per head	
1. Large cattle	50.00
2. Hogs, per head	P25.00
3. Goats, sheep, and the like	P10.00
4. Fowls	
4.1. Government-owned slaughterhouse	P1.00
4.2. Privately-owned slaughterhouse	P0.25
5. Other animals not mentioned	P0.15
e. Post Mortem Fee, per kilo	
1. Large cattle	P1.50
2. Hogs, swine	P1.00
3. Goats, sheep and the like	P1.50
4. Fowls	
4.1. Government-owned slaughterhouse	P5.00
4.2. Privately-owned slaughterhouse	P0.35
5. Other animals not mentioned	P1.00
f. Meat Delivery Fees within Metro Ubay, per head	
1. Large cattle	P120.00
2. Hogs	P70.00
3. Goats, sheep and the like	P10.00
g. Annual Registration Fees for Private Delivery Vehicles, per unit	P300.00

SECTION 5E.02. PROHIBITIONS –

- a. No animals shall be slaughtered for public consumption without securing first a Permit to Slaughter from the Municipal Veterinarian or his duly authorized representative, and the corresponding fees prescribed under Section 5E.01, paragraph (a) shall be paid.
- b. No animal shall be slaughtered if the same is not fit for public consumption. The Permit to Slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his stall at all times. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which the said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- c. No condemned animals shall be slaughtered, or if already slaughtered, be moved out of the slaughterhouse, except for immediate destruction of the carcass and viscera. No fee shall be collected on an animal that has been condemned by the Municipal Veterinarian.
- d. No meat shall be displayed or sold within the Ubay Public Market if the same is being slaughtered outside the designated Public Slaughterhouse or any private slaughterhouses accredited by the municipality for the same purpose.

SECTION 5E .03. FINES AND PENALTIES–Any person who violates any of the following prohibited acts shall be fined in accordance with the following schedule, provided that in the third offense, the permit and license of the violator (butcher, helper, meat handler/dealer, or meat vendor) shall be cancelled except violations mentioned in paragraph (m), (n), and (o) in this section:

PROHIBITED ACTS	FINES
a. Violation to any prohibited acts mentioned in Section 5E.02	
1. First Offense	P1,000.00
2. Second Offense	P2,000.00
3. Third Offense	P2,500.00
b. Deboning	
1. First Offense	P500.00
2. Second Offense	P1,000.00
3. Third Offense	P2,000.00
c. Dropping, throwing or hurling of animals from the delivery truck delivery truck causing bruises, injury to the limits and other damages	
1. First Offense	P500.00
2. Second Offense	P1,000.00
3. Third Offense	P2,000.00
d. Gambling of any kind inside the abattoir premises	
1. First Offense	P500.00
2. Second Offense	P1,000.00
3. Third Offense	P2,000.00
e. Harrasment, intimidation, assault or interference with any government inspector and other employees during the performance of their duties	
1. First Offense	P500.00
2. Second Offense	P1,500.00
3. Third Offense	P2,500.00

f. Hiding or smuggling of viscera or parts thereof	
1. First Offense	₱250.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
g. Engaging immoral acts	
1. First Offense	₱500.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
h. Interference of government employees and officials regarding the collection of slaughterhouse fees	
1. First Offense	₱250.00
2. Second Offense	₱500.00
3. Third Offense	₱1,000.00
i. Mixing carabeef with beef	
1. First Offense	₱1,000.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
j. Selling of carcass, meat cuts, viscera and offal	
1. First Offense	₱1,000.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
k. Selling of spoiled and damaged meat not fit for public consumption	
1. First Offense	₱1,000.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
l. Slaughtering of sow and boar for public consumption	
1. First Offense	₱1,000.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
m. Smoking, spiting, urinating and defecating in areas outside the designated restrooms of slaughterhouse.	
1. First Offense	₱500.00
2. Second Offense	₱1,000.00
3. Third Offense	₱2,000.00
A suspension of license and permit for one (1) month shall be imposed on top of payment of fines.	
n. Taking of "Naric"	
1. First Offense	₱750.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
o. Teetering of animals anywhere in the abattoir premises except in stockyard or corral or holding pens	
1. First Offense	₱500.00
2. Second Offense	₱1,000.00
3. Third Offense	₱2,000.00
p. Use of pointed objects, broken glasses, bladed piece of metal and other similar objects in marking animals	
1. First Offense	₱1,000.00
2. Second Offense	₱1,500.00
3. Third Offense	₱2,500.00
q. Washing of delivery vehicles inside the abattoir premises	
1. First Offense	₱500.00
2. Second Offense	₱1,000.00
3. Third Offense	₱2,000.00

SECTION 5E.04. TIME, PLACE AND MANNER OF PAYMENT -

- a. Permit Fee to Slaughter. This fee shall be paid to the Municipal Treasurer upon application for a Permit to Slaughter with the Municipal Veterinarian.
- b. Slaughter Fee and Post Mortem Fee. These fees shall be paid to the Municipal Treasurer or his authorized representative before the animal be slaughtered in the slaughterhouse.
- c. Corral Fee. This fee shall be paid to the Municipal Treasurer before the animal is kept in the corral or any place designated as such. If the animal is kept in the coral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.
- d. Inspection Fee. This fee shall be paid to the Municipal Treasurer before the conduct of inspection.

**ARTICLE F
FEE FOR THE USE OF RECREATIONAL FACILITIES**

SECTION 5F.01. IMPOSITION OF FEES - The Municipal Treasurer through the parks Development and Administration Department shall collect the required fee imposed under this article before any person can use existing recreational facilities or as may later be established by the Municipality of Ubay.

PARTICULARS	DAY TIME FEES	NIGHT TIME FEES
a. Entrance Fee	P20.00	P20.00
b. Swimming Pool, per person	50.00	75.00
1. If rented by movie producers/schools with special arrangement, per hour	1,500.00	2,000.00
c. Basketball court, per hour		
1. Open court	100.00	150.00
2. Inside Municipal Gym	300.00	500.00
3. Inside Multi-purpose	600.00	800.00
d. Boxing arena, per hour:		
1. Practice game	200.00	500.00
2. For movie filming	1,500.00	2,000.00
e. Badminton/Volleyball court, per hour		
1. Open court	75.00	120.00
2. Covered court	100.00	180.00
f. Tennis/pelota court, per hour		
1. Outdoor	25.00	40.00
2. Indoor	50.00	70.00
g. Fencing venue facilities, per person, per hour	200.00	300.00
h. Chess venue center, per person, per hour	200.00	250.00
i. Karate/taekwondo and other martial arts, per hour		
1. Inside multi-purpose, with aircon	500.00	850.00
2. Inside Municipal Gym	300.00	500.00
3. Inside Oval	200.00	250.00
j. Shooting range (air gun), per person	20.00	50.00
k. Weightlifting and body building venue, per person, per hour	25.00	30.00
l. Skating rink, per person, per hour		

1. Adult	10.00	15.00
2. Children	5.00	10.00
m. Bicycle, per person, per hour		
1. Ground lane	5.00	10.00
2. Using velodrome	20.00	50.00
n. Oval track and field arena, per person, per hour, for practice	5.00	10.00
o. Use of multi-purpose venue with aircon and lighting		
1. Weekdays, 1st four hours	2,000.00	2,000.00
1.1. Every hour or fraction in excess of four hours	600.00	600.00
2. Saturdays, Sundays, and holidays, 1st four hours	2,500.00	2,500.00
2.1. Every hour or fraction in excess of four hours	600.00	600.00
p. Table tennis (ping-pong), per person, per hour	20.00	20.00
q. Billiard/pool table, per hour	60.00	100.00
r. Parking space, per vehicle to be collected at the entrance		
1. Light vehicles:		
1.1. 1st two hours	5.00	5.00
1.2. Every hour or fraction in excess of two hours	2.00	2.00
2. Bus/trucks:		
2.1. 1st two hours	10.00	5.00
2.2. Every hour or fraction in excess of two hours	4.00	4.00
3. Lost ticket, light vehicle	30.00	30.00

Provided, that the driver of the vehicle shall be fully identified by presenting his Driver's License and the registration of the vehicle which shall be entered in the record book for the purpose by the security guard at the gate.

PARTICULARS	FEEES
s. Rental fee for the exclusive use of the following for purposes of concerts event, religious sessions, sportsfest, etc.:	
1. Office space per sq.m., per month	₱200.00
2. Sound system, per day	2,500.00
3. Oval, per day	
3.1. 500 to 5,000 attendees	3,000.00
3.2. 5,001 to 10,000 attendees	6,000.00
3.3. More than 10,000 attendees	12,000.00
4. Multi-purpose hall	
4.1. 10 to 500 attendees	1,500.00
4.2. 501 to 1,000 attendees	3,000.00
4.3. More than 1,000 attendees	4,000.00
5. SB gymnasium, per day	
5.1. 10 to 500 attendees	1,500.00
5.2. More than 500 attendees	3,000.00
6. Open courts, per day	
6.1. Basketball	1,500.00
6.2. Volleyball	1,500.00
6.3. Badminton	1,500.00
6.4. Tennis	1,500.00

In addition to the impositions under paragraph(s) above, a reservation fee of one thousand pesos (P1,000.00) shall be charged, which amount is not subject to refund. Should the occasion/event, concert or sports fest be held during night time, an additional thirty percent (30%) of the rental fees shall be charged and if collected, in the case where the event extends to night time, the thirty percent (30%) shall be proportionately charged by the hour,

Provided, further that senior citizens and handicapped persons shall be entitled to a twenty percent (20%) discount on all charges for the use of the facilities of the sports complex including entrance fee.

SECTION 5F.02. DEPUTIES OF THE TREASURER – For the purposes of collecting the fees prescribed under this article, the treasurer shall deputize as collector, the parks administration officer assigned, upon prior posting of a bond in an amount to be determined by the Municipal Treasurer.

Shall deputize as collector, the Parks Administration Officer assigned, upon prior posting of a bond in an amount to be determined by the Treasurer. The amount collected for a day shall be remitted by the said officer to the treasurer not later than the close of office hours of each working day. For purposes of this Section the Mayor is hereby authorized to hire on contractual basis individuals who can qualify as Parks Administration Officers preferably from among the residents of the barangay where the recreational facility is located until such time that said position is finally created as a plantilla position.

SECTION 5F.03. REQUIREMENTS - The Parks Administration Officer shall submit within five(5) days a summary report of the number of persons who used the facilities and the amount paid and such other information as the treasurer may require.

ARTICLE G STALLED VEHICLE TOWING CHARGE

SECTION 5G.01. DEPUTIES OF THE TRAFFIC BUREAU OF THE UBAY POLICE DEPARTMENT - The chief of the traffic bureau of the Ubay Police Department shall submit a list of accredited repair shops with towing vehicles which shall tow and deposit stalled vehicles in their repair shops.

SECTION 5G.02. IMPOSITION OF FEES – Owners or operators of any motor vehicle that breaks down on any street within the jurisdiction of Ubay shall immediately abate the nuisance, otherwise the Ubay Police Department (Traffic Bureau), shall abate the same by towing the vehicle through the accredited repair shops. Said owner or operator shall pay a towing fee based on the following:

PARTICULARS	FEES
a. Vehicles with gross capacity weight of 4,000 kilograms or less	₱800.00
b. Vehicles with gross capacity weight more than 4,000 kilograms	1,000.00

SECTION 5G.03. FINES - The owner or operator of a motor vehicle that fails or breaks down and causes obstruction to vehicular or pedestrian traffic in any town street by reason of his negligence in the proper maintenance or care of the vehicle, shall be punished by a fine of not less Two Hundred Pesos (P200.00) nor more than Three Hundred Pesos (P300.00). The fact that the vehicle broke down in any street shall be considered prima facie evidence of the negligence of the owner or operator.

The driver of the motor vehicle that fails or breaks down or is involved in vehicular accident should immediately notify the Traffic Bureau of the Ubay Police Station. Failure to do shall be punishable by an additional fine of fifty pesos (P50.00).

SECTION 5G.04. IMPOUNDING CHARGE – An additional ten pesos (P10.00) impounding charge shall be collected for each day or fraction thereof that the vehicle remains impounded.

SECTION 5G.05. DISPOSITION OF PROCEEDS – Proceeds that may be realized from the implementation of this Article shall be divided equally between the duly accredited towing firm and the Local Government Unit.

ARTICLE H FISHERY RENTALS, FEES AND CHARGES

SECTION 5H.01. ADMINISTRATIVE PROVISIONS – The municipal government shall have jurisdiction over the municipal waters. The municipal government shall be responsible for the management, conservation, development, protection, utilization, and disposition of all coastal and fishery resources within the municipal waters. This article amends the rates specified in Article V, Section 4, of the Municipal Ordinance No. 07, series of 2015. All other sections in the said ordinance shall still be strictly followed and observed.

SECTIONS 5H.02. IMPOSITION OF FEES – There shall be collected fees for the License to exploit, occupy, produce, capture or gather fish or any species and other fishery products in the municipal waters granted by the Municipal Mayor. Corresponding fees fixed hereunder:

PARTICULARS	FEES
a. For fishers organizations or cooperatives	
1. 1st year of operation	Exempted
2. Subsequent years of operation	P350.00/GT
b. For partnership and corporation	P350.00/GT
c. For fishing vessel engines:	
1. 3 to 8 HP	100.00
2. 9 to 16 HP	300.00
3. More than 16 HP	500.00 + 10.00/HP in excess of 16 HP
d. For using and/or engaging in the following:	
1. Pasol/hook and line using hook less than 50 pcs.	No fee
2. Multiple hook using 51 or more hooks	250.00
3. Pukot nylon palunod regardless of length	250.00
4. Pamo panglawod	500.00
5. Pamo pangdaplin	250.00
6. Panagat gamit ang bubo	300.00
7. Construction of Gango, Awng, Payao	300.00/unit
8. Panagat gamit ang panggal	250.00
9. Panagat gamit ang pana	500.00
10. Panagat gamit ang bunsod	
10.1. Bunsod pangdaplin	300.00/unit
10.2. Bunsod paugmad or tower	2,500.00
10.3. Newlook/Bentol/Antol	1,500.00
11. Baruto for service fishing	50.00
17. Buy and Sell, Retailer/wholesaler	2,000.00
18. Use of compressor	2,000.00
e. For construction and operation of seaweed or culture farm	0.10/sq.m.
f. For construction and operation of oyster/talaba culture and other mollusk culture beds	200.00

- g. For construction of Fish/crab cage 200.00/module
- h. For operation of fish/prawn ponds within timberland areas. but outside protected areas (NIPAS) 200.00/hectare
- i. Auxilliary Permit Fee 2% of its value
- j. Registered fishers from other municipalities who are granted license or permit mentioned in this article shall pay twice the amount of the rate fixed herein.

SECTION 5H.03. TIME, PLACE AND MANNER OF PAYMENT – All fees mentioned herein shall be paid to the Municipal Treasurer upon presenting the order of payment from Coastal Resource Management office. Payment shall be done before the license fees mentioned in this article be granted.

**ARTICLE I
WATERWORKS SYSTEM CHARGES**

SECTION 5I.01. IMPOSITION OF FEES – The following rate shall be imposed to all consumers of the Ubay Waterworks System, to wit:

- a. For residential/institutional:

CONSUMPTION IN CUBIC METER (CU.M.)	RATE PER MONTH
1. 5 cu.m. or less	₱100.00
In excess of 5 cu.m., the following rates shall apply:	
2. 6 to 10 cu.m.	P12.00/cu.m.
3. 11 to 15 cu.m.	P13.00/cu.m.
4. 16 to 20 cu.m.	P14.00/cu.m.
5. 21 cu.m. and above	P15.00/cu.m.

- b. For commercial/industrial:

CONSUMPTION IN CUBIC METER (CU.M.)	RATE PER MONTH
1. 5 cu.m. of less	P13.00/cu.m.
2. 6 to 15 cu.m.	P17.00/cu.m.
3. 16 to 25 cu.m.	P20.00/cu.m.
4. 26 cu.m. and above	P25.00/cu.m.

- c. Other fees required before installation:

PARTICULARS	FEES
1. Inspection fee	₱30.00
2. Tapping fee	50.00
3. Installation fee crossing any road	150.00
4. Deposit	200.00
5. Reconnection fee	100.00

SECTION 5I.02. PAYMENT OF WATER BILLS – Payment of monthly water bill shall be made on or before the 25th day of the succeeding month.

SECTION 5I.03. DELIQUENCY – The Municipality of Ubay reserves the right to cut-off water connection to any consumer who is delinquent in the payment of water bills for one (1) month. A service fee of Ten Pesos (P10.00) shall be collected after due notice to any delinquent customers.

Any person, natural and juridical shall apply in a form so provided and sign a contract for the purpose before any water connection shall be installed.

ARTICLE J
FEES FOR USE OF LIGHT-EMITTING DIODE (LED) SCREEN

SECTION 5J.01. DEFINITION OF TERMS– For purposes of collection of fees use of LED screen for advertisement and promotional purposes, the following definition of terms shall be strictly observed:

- a. Airtime - shall refer to the time which a broadcast is being transmitted through LED screen.
- b. LED screen – shall refer to 2 by 3 meters, Light-emitting Diode TV Screen at the Ubay Public Market for promotion and advertising purposes.
- c. Material – shall refer to the softcopy of the information, ideas, and/or presentations to be broadcasted.

SECTION 5J.02. IMPOSITION OF FEES–An amount of Two Thousand Five Hundred Pesos (P2,500.00) per Thirty (30) seconds or fraction thereof shall be collected for the use of LED Screen as monthly subscription fee for a minimum of four (4) airtime replays per day within the month.

SECTION 5J.03. EXEMPTION OF FEE– All promotional videos sponsored by the Local Government Unit of Ubay are free of charge. Recognition videos are likewise given the same privilege as long as it directly or indirectly contributes to the honor of Ubay. Campaign for a good cause are free whether or not is sponsored by a private person or entity.

SECTION 5J.04. TIME, PLACE, AND MANNER OF PAYMENT – The fee stated herein shall be paid to the Municipal Treasurer upon presenting the order of payment from the Office of the Municipal Mayor. The fee shall be paid before the material be aired in the LED Screen for public view. The proceeds shall accrue directly to the General Fund, Proper Account of the Municipality.

SECTION 5J.05. ADMINISTRATIVE PROVISIONS–There shall be formed a Reviewing Committee, under the supervision of Municipal Mayor, who is primarily in charge of screening or reviewing the content of each material to ensure that it is not beyond what is morally and socially acceptable. Upon approval by Reviewing Committee, the clientele must fill-up the request form, sign a contract and pay the airtime charges. The Reviewing Committee shall review the request form and transmit the same to Technical Working Group headed by the Market Supervisor for broadcasting. The Technical Working Group shall track the date of termination of the contract and implement what are stipulated therein.

SECTION 5J.06. PROHIBITED MATERIALS - Contents should be within the limits of what is morally and socially acceptable. Only media contents specified in this section shall be allowed for broadcasting, to wit:

- a. Promotional videos of existing and future development plans and activities of the government.
- b. Tourism related videos.
- c. Private advertisement.
- d. Social awareness of campaign agenda for the wellness of the people.
- e. Political advertisement provided that is it in accordance with the COMELEC Election Code.
- f. Weekly sessions of the Sangguniang Bayan, except those sessions deemed confidential.
- g. Amusement videos.
- h. Public service announcements.
- i. Recognition videos.

ARTICLE K
RENTAL FEE FOR USE OF HEAVY EQUIPMENTS

SECTION 5K.01. IMPOSITION OF FEES – The Municipality of Ubay shall regulate the use of heavy equipment to all persons, natural and/or juridical, and to all other LGU’s who shall avail the use of heavy equipment owned by the municipality. The Section 5 (Rental Rates) of Municipal Ordinance No. 9, series of 2008, and Section 2 (Rental Rates) of the Municipal Ordinance No. 2, series of 2020 are amended to read as follows:

HEAVY EQUIPMENT	RATE
a. Isuzu Manlift, 4 Cylinder Deisel Engine	P900.00/hour
b. Self-loader with Boom Truck/ Lowbed Trailer with Prim-over	
1. Within 5 kilometers	P4,500.00
2. In excess of 5 kilometers	P300.00/km.
c. Motor Grader 6D 125 Engine (Komatsu)	P2,100.00/hour
d. Road Roller Vibratory, Articulated, 3.5 tons 4 Cylinder V1512 engine (Sakai)	P650.00/hour
e. Volvo Motor Grader, Model 6930	P2,900.00/hour
f. Volvo Hydraulic Excavator, Model EC210B	P1,750.00/hour
g. Ingersol Rand Road Vibratory Compactor, Model SD100D	P1,200.00/hour
h. Isuzu 10 Wheeler Dump Trucks 12PD1 Engine	P1,000.00/hour

Component barangays within the Municipality of Ubay shall be allowed a Thirty-five Percent (35%) discount on all rates stated herein, in accordance with the existing Municipal Ordinance.

SECTION 5K.02. TIME, PLACE AND MANNER OF PAYMENT – The rental fees fixed in this article shall be paid in full to the Municipal Treasurer before the heavy equipment is released to the lessee, amending the Section 6, paragraph (a) of the Municipal Ordinance No. 9, series of 2008.

SECTION 5K.03. ACCRUAL OF FUNDS – This section amends Section 7 (Revenues Derived from the Heavy Equipment Operation) of the Municipal Ordinance No. 9, series of 2008. The amendment reads as follows:

“The collection of rental fees shall accrue directly to the General Fund, Proper Account of the Municipality where the amortizations, repair and maintenance of the heavy equipment are regularly sourced-out.”

ARTICLE L
RENTAL FEE FOR USE OF OTHER GOVERNMENT EQUIPMENT AND FACILITIES

SECTION 5L.01. IMPOSITION OF FEES – The Municipality of Ubay shall regulate the use of other government equipment and facilities to all persons, natural and/or juridical, and to all other LGUs who shall avail the use of the following equipment and facilities:

HEAVY EQUIPMENT	RATE
a. Gymnasium, per hour	₱1,500.00
b. LED Wall, per unit, per hour	₱500.00
c. Lights and Water, per hour	₱300.00
d. Air Conditioning Unit, per unit, per hour	₱300.00

e. Ceiling Fan, per unit, per hour	₱50.00
f. Chairs, per piece	₱5.00
g. Tables, per piece	₱50.00
h. Vehicle, per unit, per hour, but not to exceed P5,000.00	₱500.00
i. Sound System, per hour	₱1,000.00

SECTION 5L.02. TIME, PLACE AND MANNER OF PAYMENT – The rental fees fixed in this article shall be paid in full to the Municipal Treasurer before the use/release of the government equipment/facility to the lessee.

**ARTICLE M
SALE OF ACCOUNTABLE FORMS**

SECTION 5M.01. RATES OF ACCOUNTABLE FORMS – The following rates shall be collected at the Office of the Municipal Treasurer for the sale of Accountable Forms and Cash Tickets to other LGUs, subject to automatic price update depending on the selling price set by the Office of the Provincial Treasurer plus Five Pesos (P5.00) per booklet/stub for the incidental expenses:

ACCOUNTABLE FORM	RATE
AF 51	P155.00 per booklet
Cash Tickets	P300.00 per booklet

CHAPTER VI
GENERAL ADMINISTRATIVE, PENAL AND FINAL PROVISIONS

ARTICLE A
COLLECTION AND ACCOUNTING OF REVENUES

SECTION 6A.01. TAX PERIOD AND MANNER OF PAYMENT - Unless otherwise provided in this code, the tax period for all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SECTION 6A.02. ACCRUAL OF TAX - Tax on business shall accrue on the first day of January and payable within the first 20 days of each subsequent quarter. A taxpayer who pays in full the taxes due on him for the entire calendar year within the first twenty (20) days if the calendar year shall be entitled to a discount equivalent to 10% of the total taxes on business due on him for such calendar year. However, the tax discount herein provided shall not inure to the benefit of a taxpayer who has pending obligations for taxes to the town, unless the same shall have been previously settled for the full and correct amount.

SECTION 6A.03. TIME OF PAYMENT- Unless otherwise provided in this code, all taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. The Sanggunian Bayan, through resolution, extend the time of payment without penalties for a period of not exceeding six (6) months.

SECTION 6A.04. SURCHARGE AND INTEREST ON UNPAID TAXES FEES, OR CHARGES- Unless otherwise provided in this code, surcharges of twenty five percent (25%) shall be imposed on the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

SECTION 6A.05. INTEREST ON OTHER UNPAID REVENUES - Where the amount of any other revenue due to the Town, except voluntary contribution or donations, is not paid on the date fixed in this Code, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of the amount an interest at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

SECTION 6A.06. COLLECTION OF LOCAL REVENUE BY THE MUNICIPAL TREASURER - Unless otherwise specified, all taxes, fees or charges shall be collected by the Treasurer or his duly authorized deputy collectors. The Treasurer or his designated deputies are hereby authorized to accept payment of taxes and charges based on previous payment subject to adjustment if found deficient by the officials concerned. The Treasurer may designate the Barangay Treasurer as his deputy to collect taxes, fees, or charges. In case a bond is required for the purpose, the Barangay Treasurer shall pay the premiums thereon.

Operators of business subject to the graduated or percentage taxes based on gross sales and/ or receipt, shall within the first twenty (20) days of January of each year or of every quarter, submit a sworn statement of his gross sales and/ or receipt for the Preceding calendar year or quarter in such manner and form as Maybe prescribed by the treasurer. Should the taxpayers fail to submit a sworn statement of gross sales or receipts, for whatever reasons, including among others that he failed to provide himself with books, records and/ or subsidiaries for his business, the town treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayers under the best available evidence upon which

the tax maybe based. For this purpose, the Chief of the Taxes and Fees Division of the Treasurer’s Office of his designated deputies are hereby authorized to administer the sworn statement of gross sales or receipts.

SECTION 6A.07. EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESS BY THE TREASURER

- The Treasurer may, by himself or through any of his deputies duly authorized in writing examine the books of accounts and other pertinent records of any person, partnership, corporation, or association subject to taxes, fees and charges in order to ascertain, assess, and collect the amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period but in no case shall the examination cover more than three (3) years, and shall be certified to by an examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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

- a. Destruction or hiding of Books of Accounts to subvert Examination. – It shall be the duty of the taxpayer to keep such books and other records, which shall truly reflect his business or trade for the purposes of the taxes provided herein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the town, he shall keep copies thereof in his business office located within the town and submit the same for examination. The books of accounts and other financial records must preserve by the taxpayer for a period of three (30 years from the date of the last entry.
- b. Administrative Penalty – Failure to present the books of accounts for examination shall subject the taxpayer to the penalty prescribed hereunder for each year, in addition to the other remedies provided for in this Code, and to whatever tax or fee due based on the declared annual gross receipts/ sales for the corresponding year:

SALES	PENALTY
a. less than P50,000.00	P200.00
b. 50,000 or more but less than P100,000.00	400.00
c. 100,000.00 or more but less than P200,000.00	600.00
d. 200,000.00 or more but less than P500,000.00	800.00
e. 500,000.00 or more but less than P1,000,000.00	1,500.00

SECTION 6A.08. POSTING OF CASH BOND- Every pawnbroker, operator of private market/ shopping center or amusement place where admission ticket are issued, including sponsors of premier showing and film showing, recruitment agency and operators of driving schools shall, before a license is issued, deposit with the Treasurer a cash bond to guarantee payment of all taxes, fees and charges in the amount prescribed hereunder:

PARTICULARS	CASH BOND
a. Auctioneer	P1,000.00
b. Pawnbroker	2,000.00
c. Private Market/ Shopping Center	5,000.00
d. Driving school	20,000.00

e. Recruitment agencies:	
1. Local	20,000.00
2. Foreign	50,000.00
f. Amusement place	5,000.00
g. Sponsor of premier show/ film showing	5,000.00

Recruitment agencies may post either surety bonds or cash bonds amounting to Twenty Thousand Pesos (20,000.00) for local, and Fifty Thousand Pesos (50,000.00) for foreign, to be issued by the Government Services Insurance System (GSIS) or any other reputable Insurance System/ Agency.

SECTION 6A.09. RECORD OF TAXPAYERS – It shall be the duty of the treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying taxes, fees and charges, as far as practicable. He shall establish and keep current appropriate tax roll for each kind of tax, fee or charge provided in this Code.

ARTICLE B CIVIL REMEDIES FOR COLLECTION OR REVENUE

SECTION 6B.01. LOCAL GOVERNMENT LIEN– Taxes, fees, charges and other revenue constitute a lien superior to all liens, charges encumbrances in favor of any person, enforced by appropriate administrative or judicial action not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to that which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent municipal taxes, fees and charges including related surcharges and interests.

SECTION 6B.02. CIVIL REMEDIES – the civil remedies for the collection of municipal taxes. Fees or charges, and related surcharges and interest resulting from delinquencies shall be.

- a. By administrative action through the distraint goods, chattel, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in or rights personal property;
- b. By levy upon real property and interest in or rights to real property;
- c. By judicial action.

Either of these remedies may be pursued concurrently or simultaneously at the discretion of the Mayor.

SECTION 6B.03. DISTRAINT OF PERSONAL PROPERTY– The remedy by distraint shall proceed as follows:

- a. Seizure. – Upon failure of the person owing any tax or other imposition to pay the same after one (1) year of delinquencies, the Municipal Treasurer or his deputy may upon issuance of three (3) written notices, within the period of two (2) months. Seize or confiscate any personal property belonging to that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquencies and the expenses of seizure. In such a case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the record of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. This certification shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer’s right to claim extension under the provision of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for;

- b. Personal Property Exempt from Distrain. – the following property shall be exempted from the distraint and levy, attachment for execution thereof for delinquencies in the payment of local tax, fee or charge, including the related surcharge and interest:
1. Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
 2. One (1) horse, cow, carabao or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
 3. His necessary clothing, and that of all his family, housekeeping and used for the purpose by the delinquent taxpayer, such as he may select, or a value not exceeding ten thousand pesos (P10,000.00);
 4. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 5. The professional libraries of doctors, engineers, lawyers and judges;
 6. One fishing boat and net, not exceeding the total value of ten thousand pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
 7. Any materials or article forming part of a house or improvement of any real property.
- c. Accounting of Distrain Goods. – the Municipal Treasurer can make or cause to be made an accounting of the goods, chattels, or effects distrained, a copy of which is signed by himself, to be left either with the owner or person from whom possession of goods, chattels or effects taken, or at the selling place of business of that person or with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- d. Publication. – The Treasurer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the town specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than Twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Mayor.
- e. Release of Distrain Property upon Payment Prior to Sale. If at any time prior of the consummation of the sale, all property charges are paid to the officer conducting the sale, the goods or effects distrained shall be stored to the owner.
- f. Procedure of Sale. - At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the treasurer shall make a report of the proceedings in writing to the Mayor. Should the properties distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to The Municipality for the amount of the assessment made Thereon by the Committee o Appraisal composed of The Treasurer as chairman, with a representative of Commission on Audit and the Assessor as members. When the amount of the assessment is equal to tax delinquencies, the taxes shall be considered paid.
- g. Disposition of Proceeds – the proceeds of the sales shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint and sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace the actual expenses of seizure and preservation of the property pending the sale, and no charge can be imposed for the services of the treasurer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other properties may, in like manner, be distrained until the full amount due, including all expenses is collected.

**ARTICLE C
MISCELLANEOUS PROVISIONS**

SECTION 6C.01. PUBLICATION OF THE REVENUE CODE–Within ten (10) days after the approval of this Code, a certified true copy of the same shall be published in accordance with the provisions of the 1991 Local Government Code.

SECTION 6C.02. PUBLIC DISSEMINATION OF THIS CODE – Copy of this Revenue Code shall be furnished to the Treasurer for public dissemination.

SECTION 6C.03. WITHDRAWAL OF TAX EXEMPTION PRIVILEGES -Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government owned or controlled corporations, except local water districts, cooperatives duly registered under Republic Act No.6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, associations, cooperatives registered under Republic Act 6810, and printer and/ or publisher of books other reading materials prescribed by the Department of Education as school texts or references , insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective upon approval of this Code.

**ARTICLE D
GENERAL PROVISIONS**

SECTION 6D.01. PENALTY- Any violation of the provisions 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 punishable by a fine of not less than one thousand pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

**ARTICLE E
FINAL PROVISIONS**

SECTION 6E.01. SEPARABILITY CLAUSE- If for any person, any provision, section, or part of this code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or parts which shall continue to be enforce and effect.

SECTION 6E.02. APPLICABILITY CLAUSE - All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

SECTION 6F.04. REPEALING CLAUSE– All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any of the provisions of this Code are hereby repealed or modified accordingly.

SECTION 6F.05. EFFECTIVITY– This code shall take effect on January 1, 2023.

Enacted this 2nd day of November, 2022, Session No. 16 at the Session Hall of the Sangguniang Bayan.

Signed:

HON. VICTOR A. BONGHANOY
Vice Mayor
Presiding Officer
Sangguniang Bayan

Attested:

Signed:

ALPIOS B. DELIMA
SB Secretary

Approved:

Signed:

HON. CONSTANTINO H. REYES
Municipal Mayor