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'ADOPTED SON'

MORE Power's Roel Z. Castro declared as Iloilo City's adopted son

By REMZ CASTOR



Mr. Roel Z. Castro, president and chief executive officer of MORE Electric and Power Corp. holds the copy of the Executive Order 162 declaring him an "adopted son" of Iloilo City which was given to him by Iloilo City Mayor Jerry Treñas and his spokesperson Joy Fantilaga.

ILOILO CITY Mayor Jerry Treñas has declared Mr. Roel Z. Castro, president and chief executive officer of MORE Electric and Power Corp., "an adopted son of Iloilo City" through Executive Order No. 162, dated December 12, 2024.

Treñas recognized Castro for "demonstrating exceptional leadership and commitment to the development of Iloilo City."

He was also cited for "consistently demonstrating

a deep commitment

to the well-being of the Iloilo community, actively engaging in social responsibility programs and fostering partnerships that promote education, environmental

sustainability, and social

upliftment."

"(R)ecognizing the critical role of reliable and efficient power in driving economic activity, Mr. Castro has spearheaded initiatives to modernize the city's electrical grid,

ADOPTED / page 2



Anilao Mayor Nathalie Ann "Lee Ann" Debuque joined Governor Arthur Defensor, Jr. in the inauguration of the stage and comfort room at Sitio Banglid, Zarraga, Iloilo on Dec. 17, 2024. The tandem were warmly welcomed by the barangay officials led by Punong Barangay Jessica Guelos and the residents. Debuque is the running mate of Gov. Defensor in the next year's election.

3ID chief honored with JRTF Gawad Parangal Award during 6th NTF-ELCAC Anniv

Major General Marion R Sison, Commander of the Army's 3rd Infantry (Spearhead) Division, was conferred the JRTF Gawad Parangal Award during the 6th Founding Anniversary of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) at Dimalupig Hall A, AFP Commissioned Officers' Clubhouse, Camp General Emilio Aguinaldo, 3ID CHIEF / page 2



Major General Marion R. Sison, Commander of the Army's 3rd Infantry (Spearhead) Division, was conferred the JRTF Gawad Parangal Award during the 6th Founding Anniversary of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) at Dimalupig Hall A, AFP Commissioned Officers' Clubhouse, Camp General Emilio Aguinaldo, on December 6, 2024. He received the award from National Security Adviser Secretary Eduardo Año.

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Greening program ups WV forest cover by 10.4%

The National Greening Program (NGP) of the government, with the Department of Environment and Natural Resources (DENR) as the lead implementer, has increased the forest cover of Western Visayas region by 10.4 percent between 2010 and 2020.

Since its launch in 2011, the program has planted trees across 121,257.58 hectares of land in the region, significantly contributing to environmental stability

GREENING / page 2

105 paravets deployed to assist animal raisers hit by Kanlaon eruption



ANIMAL RESCUE. The Quick Response Team of the Provincial Veterinary Office administers vitamins and supplements to rescued animals at the college oval in Barangay Robles, La Castellana on Monday (Dec. 16, 2024). About 26,000 heads of animals have fallen ill due to the effects of the volcanic eruption, data from the Provincial Veterinary Office showed. (Photo courtesy of Negros Occidental Provincial Veterinary Office)

BACOLOD CITY – The Negros Occidental Provincial Veterinary Office (PVO) has mobilized 105 paraveterinarians to provide support to animal raisers affected by the recent eruption of Mt. Kanlaon.

As of Monday, about 26,000 animals have fallen ill due to the effects of the volcanic eruption, showing symptoms of respiratory and digestive diseases.

Dr. Placeda Lemana, the provincial veterinarian, underscored the importance of the paraveterinarians' role in assessing the damage and addressing the urgent needs of livestock owners in the third, fourth, and fifth districts of the province.

"The PVO mobilized 105 paraveterinarians to further assess the damage and identify the immediate needs of the affected animal raisers in the third, fourth and fifth districts," Lemana said.

Data showed affected were animals in the cities of Bago and La Carlota as well as in the municipalities of La Castellana, Pontevedra and Murcia.

These include 22,250 poultry, 1,246 swines, 1,062 carabaos, 603 goats, 320 ducks, 284 dogs, 183 cattle and 58 cats.

Two veterinarians have also been assigned to assist in operating the Animal Rescue Center in Barangay 1, Moises Padilla and the designated area for rescued animals at a college oval in Barangay Robles, La Castellana.

As part of the response, the PVO turned over vitamins and supplements, antibiotics, biologics, wound sprays and other veterinary supplies to the cities of Bago and La Carlota and the towns of La Castellana and Moises Padilla.

It also lent 12 pet carriers to Bago City for use during animal transportation from affected areas to the evacuation center. (PNA)

GREENING ... (from page 1)

and biodiversity conservation, the DENR bared when it presented its accomplishment report during a media forum on Monday.

The program has also been a source of livelihood, creating jobs for 8,844 individuals who were involved in

seedling production, plantation establishment, maintenance, protection, and serving as forest extension officers.

As of November 2024, the DENR regional office under Regional Executive Director Raul Lorilla has established an additional 2,274.9 hectares of plantations in Western Visayas, furthering the program's impact in the region.

The NGP is a flagship initiative of the DENR aimed at addressing poverty, promoting food security, enhancing climate change adaptation, and increasing forest cover.

It initially aimed to plant 1.5 billion trees across 1.5 million hectares of public lands between 2011 and 2016. In 2015, the program was expanded through Executive Order No. 193, extending its scope to rehabilitate 7.1 million hectares of unproductive, denuded, and degraded forest lands nationwide from 2016 to 2028. (PNA)

ADOPTED ... (from page 1)

ensuring a stable and sustainable energy supply for residents and businesses alike," the Executive Order reads.

"Let it be known that Roel Zabala Castro, through his actions and commitment, has truly become one of Iloilo City's own, and his contributions will be remembered and cherished for generations to come," Treñas further stressed.

MORE Power took over Panay Electric Company Inc. (PECO) on February 2019 after the latter failed to renew its franchise as Iloilo City's sole power distributor which it held for 95 years.

Under Castro's leadership MORE Power expanded its number of customers from 62,000 in February 2020 to 100,000 today.

MORE Power also invested billions of pesos to upgrade its facilities and distribution lines in order to ensure stable power supply to its customers in Iloilo City.

It also embarks to serve power consumers outside of the city after Congress expanded its franchise to include several towns in the second and fourth districts.

MORE Power is also about to complete its underground cabling system project in Iloilo City's old business district, the Calle Real or JM Basa Street.

Aside from MORE Power, Castro also sits as president/CEO of Negros Electric and Power Corporation (NEPC), which has taken over, through a joint venture, the management of the debt-ridden Central Negros Electric Cooperative (Ceneco).

He is also president/CEO of Primelectric Holdings Inc. (PHI), which recently acquired 70 percent ownership of Bohol Light Company Inc. (BLCI), the power distributor serving Tagbilaran City, Bohol.

Castro had previously held executive positions at the National Grid Corporation of the Philippines (NGCP),

3ID CHIEF ... (from page 1)

on December 6, 2024.

The ceremony celebrated NTF-ELCAC's commitment to promoting peace, security, and development across the Philippines. It provided an opportunity to reflect on its significant achievements particularly in reintegrating former rebels into mainstream society and empowering communities toward sustainable progress.

The event's highlight was the President's message, outlining future strategies to sustain peace and accelerate community development. The President commended the collective efforts that led to the simultaneous declaration of insurgency-free areas and the establishment of stable internal peace and security.

The celebration also honored the invaluable contributions of partners and stakeholders. Awards were presented to individuals and organizations whose relentless dedication helped advance the Task Force's mission of ending the decades-long insurgency in the country. The NTF-ELCAC showcased its community outreach initiatives, underscoring its commitment to transforming conflict-affected areas into peaceful and thriving communities.

In his message, MGen Sison expressed his heartfelt gratitude for the recognition, highlighting the collective efforts of the Armed Forces of the Philippines (AFP), Local Government Units (LGUs) and community stakeholders in achieving peacebuilding milestones.

"This award symbolizes the dedication of countless individuals working together toward a common goal to create a nation where every Filipino can live in peace, security, and dignity. This recognition is not just for me but for everyone who has tirelessly worked to foster peace and empower conflict-affected areas. Together, we have demonstrated that unity and resilience can overcome even the most formidable challenges," MGen Sison said.

MGen Sison's recognition underscores not only his exemplary leadership but also the collective achievements of the Spearhead Troopers and the entire Task Force in fostering a culture of peace, inclusivity, and resilience in the nation. (3ID Spearhead Troopers)

Monte Oro Resources & Energy, Inc., Palm Concepcion Power Corp. (PCPC), Peakpower Energy (PEAK), and Hydro Link Projects Corp. (HLPC).

Castro has just been elected new president of the Iloilo Economic Development (ILED) Foundation, a 17-year-old public-private foundation tasked to attract investments to Iloilo in collaboration with the city and provincial governments.

He also serves as a director of the Iloilo Festivals Foundation, Inc. and the UP Visayas Foundation, Inc.

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Human empowerment key to 1st class classification of Antique

SAN JOSE DE BUENAVISTA, Antique – The reclassification of Antique into a first-class province was due to human empowerment programs implemented by the provincial government.

From being one of the poorest provinces in the country, Antique has been reclassified into a first-class province by the Department of Finance, Governor Rhodora J. Cadio said in her message during the Local Social Welfare and Development Officers Yearend Assessment and Awarding of Champions 2024 at Kanyogan Garden and Restaurant in San Jose de Buenavista on Tuesday.

“Antique in 2016, when I first assumed as governor, was among the poorest provinces in the country,” Cadio said.

She said her administration prioritized human empowerment programs such as a scholarship program.

The province's 20,000 college and graduate school scholars, receive PHP6,000 financial assistance each per semester.

The Kabalaka kay Lolo kag Lola (Concern of the Provincial Government to Grandparents) program that provides yearly economic assistance ranging from PHP3,000 to PHP5,000 for senior citizens aged 85 to 99, and PHP30,000 for centenarians has also been a big help.

“The sacada or sugar migrants have been registered with the Department of Labor and Employment (DOLE) so they could also be beneficiaries of the national government support,” Cadio said.

The sugar migrants are also registered with the Social Security System and could avail of claims should they meet an accident.

Cadio said that from 10,000 undocumented sugar



EMPOWERMENT. Philippine Association of Social Workers, Inc. Antique president Ma. Dominga Zaragozaza (3rd from left) receives her Certificate of Appreciation during the Local Social Welfare and Development Officers Yearend Assessment and Awarding of Champions 2024 at the Kanyogan Garden and Restaurant in San Jose de Buenavista Tuesday (Dec. 17, 2024). Antique Governor Rhodora J. Cadio said social workers play an important role in implementing human empowerment programs that uplifted the province to first-class status. (PNA photo by Annabel Consuelo J. Petinglay)

HUMAN / page 21

La Castellana mayor asks donors to coordinate with LGU

BACOLOD CITY – Mayor Rhummyla Nicor-Mangilimutan of La Castellana, the town hardest hit by the latest eruption of Mt. Kanlaon in Negros Occidental asked groups and individuals to coordinate their donations with the municipal government.

“We follow protocols called the management of donations,” the mayor said in a statement Tuesday.

Nicor-Mangilimutan issued the call following a report that at least 37 individuals staying in an evacuation center fell ill after consuming food given by a certain donor.

The mayor said those who want to donate, especially cooked food, must coordinate with the command center’s donation management team to avoid similar incidents.

“This is also for the LGU to acknowledge the donation. We need to ensure the health and well-being of our internally displaced persons (IDPs). In times of calamity, we need to promote understanding

and cooperation, and most of all, coordination for the smooth management of our evacuation camps,” she added.

The mayor said she was grateful for all the donations since food supplies and essential items are really needed by the IDPs.

Nicor-Mangilimutan also said all IDPs staying in evacuation centers are taken care of by the government, including the concerned national and regional line agencies, along with the congressional, provincial, municipal and barangay offices.

“I ask everyone to fervently pray for Mt. Kanlaon’s unrest to stop and for its status to return to normal,” the mayor said.

As of 11 a.m. Tuesday, La Castellana has 5,670 evacuees or 1,134 families from within the extended six-kilometer danger zone, data from Regional Task Force Kanlaon showed.

These include residents of Barangay Biak na Bato, Cabagnaan, Mansalanao, Sag-ang and Masulog staying in various evacuation centers.

After the eruption of Mt. Kanlaon on Dec. 9, the Philippine Institute of Volcanology and Seismology (Phivolcs) raised the volcano’s alert level to 3, indicating ongoing magmatic activity that could lead to further explosive eruptions. (PNA)



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DEMOGRAPHY

ECONOMY

EDUCATION

TOURISM

AGRI-AQUA

HEALTH

BUSINESS

PEACE & ORDER

DISASTER RISK MGT.

ECONOMY

Consumer Price Index (CPI) (All items)*

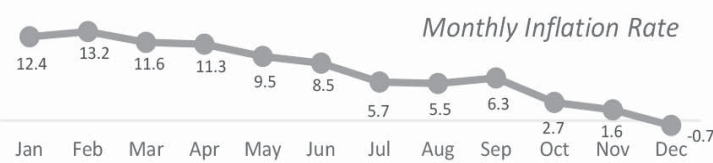
123.48

an indicator of the changes in the average retail prices of a fixed basket of goods and services
*Ave. Year 2023

Inflation Rate (Ave. Year 2023)

7.30

rate of change of the CPI expressed in percent. Inflation is interpreted in terms of declining Purchasing Power of Peso.



Purchasing Power (Ave. Year 2023)

0.81

shows how much the peso in the base period is worth in the current period. It is computed as the reciprocal of the CPI for the period under review multiplied by 100.

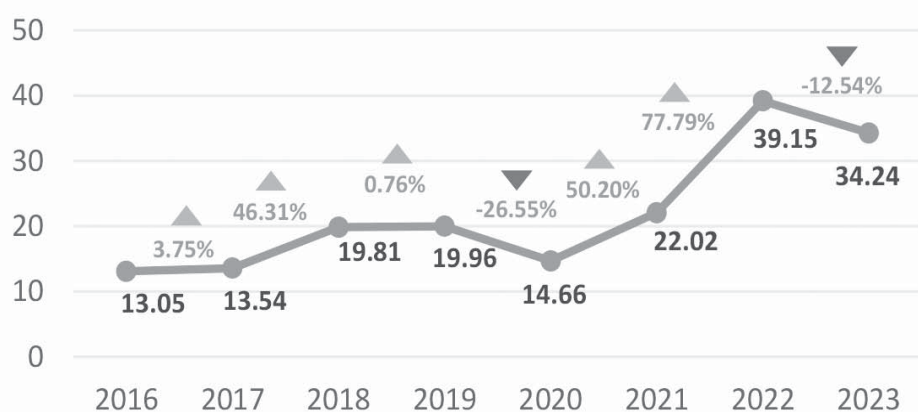
GROSS REGIONAL DOMESTIC PRODUCT (GRDP) In Thousand Pesos

Year	2018	2019	2020	2021	2022	Growth Rates (2021-2022)
At Current Prices	860,107,768	919,163,055	850,797,186	937,244,700	1,133,925,246	21.0
At constant 2018 prices	860,107,768	913,909,365	825,369,599	874,079,838	955,016,701	9.3

Source: Philippine Statistics Authority

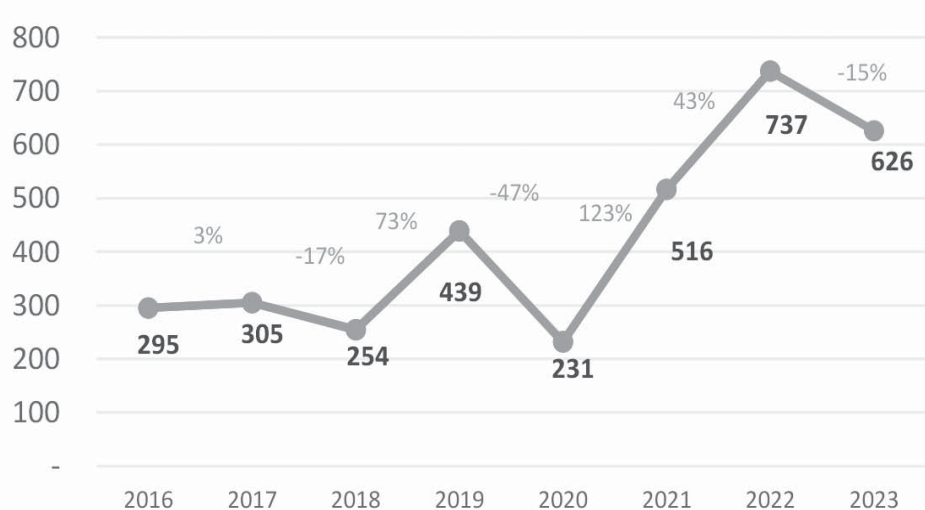
IMPORTATION

IN BILLION PESOS (2016-2023)



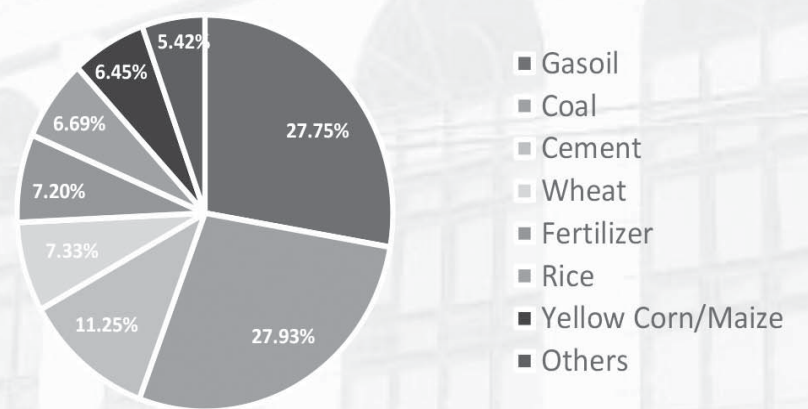
EXPORTATION

FOB VALUE (IN MILLION US\$) (2016-2023)

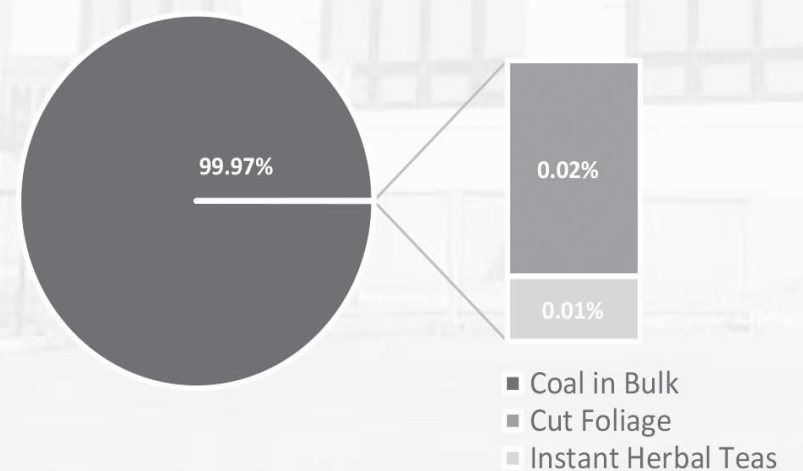


Source: Iloilo City Investment Incentive Ordinance, Regulation Ordinance 2021-406

Imported Commodities (2022)



Exported Commodities (2022)



Source: Bureau of Customs



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PROFILE

DEMOGRAPHY

ECONOMY

EDUCATION

TOURISM

AGRI-AQUA

HEALTH

BUSINESS

PEACE & ORDER

DISASTER RISK MGT.

EDUCATION

LITERACY RATE

Region VI: 2021

FUNTIONAL LITERACY RATE: **91.3%** MALE: 89.2% FEMALE: 93.6%

BASIC LITERACY RATE: **96.6%** MALE: 95.6% FEMALE: 97.6%

Source: PSA, FLEMMS

SECONDARY EDUCATION

(SY 2021-2022)	Public	Private*	Total
Enrolment	36,157	17,782	53,939
Graduates <i>(SHS)</i>	5,455	3,866	9,321

*SY-2020-2021 data Source: DepEd-Iloilo City Division

TERTIARY EDUCATION

(SY 2021-2022)	Public	Private	Total
Enrolment	19,063	57,724	76,787
Graduates	3,177	8,287	11,464

Source: CHED VI

TECHNICAL EDUCATION

(C.Y. 2022)	Public	Private	Total
Enrolment	868	2,247	3,115
Graduates	805	2,209	3,014

Source: TESDA VI



(SY 2021-2022)

TOP 5 ENROLLMENT

By Discipline Group

1. Medical and Allied	18.89%
2. Business Administration and Related	18.71%
3. Education Science and Teacher Training	12.19%
4. Engineering	11.14%
5. Maritime	8.05%
Others	31.02%
TOTAL	100%



(SY 2021-2022)

TOP 5 GRADUATES

By Discipline Group

1. Business Administration and Related	23.87 %
2. Medical and Allied	18.69 %
3. Education Science and Teacher Training	12.96 %
4. Engineering and Technology	10.59 %
5. IT-Related Disciplines	6.83 %
Others	27.06%
TOTAL	100%

Source: CHED VI



STATE UNIVERSITIES AND COLLEGES

1. Central Philippine University
2. John B. Lacson Foundation Maritime University-Arevalo
3. John B. Lacson Foundation Maritime University-Molo
4. St. Paul University of Iloilo
5. University of Iloilo
6. University of San Agustin
7. Iloilo Science and Technology University-Main
8. West Visayas State University-Main
9. University of the Philippines- Visayas
10. ABE International Business College-Iloilo
11. ACLC College of Iloilo
12. ACSI College Iloilo
13. AMA Computer College-Iloilo
14. Cabalum Western College
15. Colegio De San Jose-Jaro
16. Colegio Del Sagrado Corazon De Jesus
17. Hua Siong College of Iloilo
18. Iloilo Doctors' College
19. Iloilo Doctors' College of Medicine
20. Integrated Midwives Association of the Philippines Foundation School of Midwifery
21. Interface Computer College-Iloilo
22. Santa Isabel College of Iloilo City
23. St. Therese-MTC Colleges-La Fiesta
24. St. Therese-MTC Colleges-Magdalo
25. St. Vincent Ferrer Seminary
26. Western Institute of Technology
27. Iloilo City Community College

Source: Commission on Higher Education VI



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The nation joined the global community last Dec. 10 in commemorating International Human Rights Day. It's timely and appropriate for the Philippine government to re-affirm its commitment to uphold and protect human rights that constitute a cornerstone of our democratic system of governance.

We have Article III of the 1987 Constitution that spells out the bill of rights.

At the outset, this section says that no person shall be deprived of life, liberty or property without due process of nor shall any person be denied the equal protection of the laws.

Then it talks about the right of the people to be secure in their persons, houses, papers and effects against unreasonable searches and seizures of whatever nature and for any purpose shall be inviolable.

Further on, it provides that no law shall be passed abridging the freedom of speech, of expression, or of the press, or the right of the people to peaceably assemble and petition the government for redress of grievances.

Upholding human rights

Editorial

Those are among the substantive rights that our fundamental law wants to be upheld at all times. But how does the State ensure that those rights are protected?

That's where the constitutional body known as the Commission on Human Rights plays a key role.

The CHR is an independent office with the power to investigate, on its own or on complaint by any party, all forms of human rights violations involving civil and economic rights. It is also tasked to provide appropriate legal measures for the protection of human rights of all persons within the Philippines, as well as Filipinos living abroad, and provide preventive measures and legal aid services to the underprivileged whose human rights have been violated or need protection.

Apart from these, the CHR is also tasked with monitoring the government's compliance with international treaty obligations on human rights.

But the CHR's mandate is circumscribed by the lack of an enforcement mechanism that would allow it to prosecute human rights violators. It's a toothless agency as all it can do for now is to recommend the filing of charges by the law enforcement agencies and the prosecution by the courts of law of human rights violators.

The protection of human rights in the country needs added impetus in light of human rights abuses particularly under the Duterte administration that waged a brutal war on illegal drugs and in the process committed thousands of extrajudicial killings.

If the previous administration trampled underfoot the Constitutional guarantees on human rights, it is time for the current dispensation to right the wrongs done during Rodrigo Duterte's bloodthirsty rule and guarantee full respect for human rights in the years ahead. (*manilastandard.net*)

Protecting adults with learning disabilities

Last Dec. 8, President Ferdinand Marcos Jr. issued Executive Order (EO) 79 establishing the Mahalin at Kalingain ating mga Bata (MAKABATA) Program which would serve as a one-stop system for addressing and monitoring all issues and concerns of children in need of special protection (CNSPs). According to the EO, CNSPs will not only include minors but also persons over 18 years old but are unable to fully take care of themselves because of physical or mental disability. This is an important feature of this new EO as the program will also cover adults who because of their condition are vulnerable to abuse, neglect, exploitation, cruelty, discrimination, and violence.

In general, our country's services and protection for our children with learning or cognitive disabilities cover only minors. Parents of children with learning disabilities are always perturbed to learn that when their children with learning disabilities reach the

age of majority, state support will lessen even for basic needs.

In terms of vulnerabilities to violence and abuse, parents of adults with learning disabilities are always concerned about the possibility of their sons or daughters being subjected both to physical and non-physical abuse. We have seen several people who respond with physical force when confronted with such individuals suffering breakdowns or seizures. There are also people who thoughtlessly heap verbal abuse on such individuals when they display certain behavior like repetitive actions or words (echolalia). There are also cases where it is the relatives of such individuals who commit these acts of violence or abuse against them. Scenes of adults with cognitive disabilities locked up or even chained have been reported.

There is a dearth of knowledge in the Philippines concerning the risks of violence and abuse towards adults with learning

OBLIQUE OBSERVATIONS

BY ATTY. GILBERTO LAUENCO, J.D.

disabilities. There are only international research available that indicate that adults with learning disabilities are more exposed to violence than others. What is worse is that professionals who work with people with such disabilities may lack knowledge about violence and abuse and that professionals who work and are knowledgeable about violence lack knowledge about intellectual and learning disabilities.

There is a need for a state supported collaborative effort to synergize and synch efforts in protecting our adult children with disabilities. This new EO is a welcome development. Parent of adults with learning disabilities are hopeful that more efforts and programs like this come into fruition.

This is my oblique observation.

From overseas contract workers to overseas Filipino workers today

Did you know that when some of the Filipino labor force began leaving to find jobs in other countries, such groups of workers were simply called overseas contract workers (OCWs) instead of overseas Filipino workers or OFWs, like today?

This can be gleaned from a section of the 1994 Philippine Yearbook published in April 1995 by the former National Statistics Office (NSO), now the Philippine Statistics Authority or PSA.

Then NSO Administrator Tomas Africa said the yearbook was the 12th in a series of annual reports published by the NSO to provide the readers, both local and foreign, with a detailed socioeconomic profile of the country.

It included a special feature that focused on human development, an important aspect of the Medium-Term Philippine Development Plan (MTPDP) of the administration of then President Fidel V. Ramos (June 30, 1992-June 30, 1998).

Each of the key government departments and agencies -- dealing with such indicators as agriculture and fisheries, economy, budget, and banking, defense and law enforcement, demography, education, health and welfare, labor and employment, mining and minerals, trade, transportation, etc. -- contributed articles and narratives highlighting their achievements and contributions to the country's economic development and progress.

In its narration in the yearbook, particularly in Chapter 15 titled: "Labor, Overseas Employment and Emigration," the

Department of Labor and Employment (DOLE) traced the beginning of Filipino labor migration.

It said there are two mainstreams of manpower outflow from the country. The first is permanent migration, wherein workers leave on a more or less permanent basis, and the second is a contract or temporary migration, a case of contractual employment for a definite period of time with the workers intending to return to their home country after contract termination.

The movement of Filipino workers in the first category can be traced to the early 1900s when Hawaii experienced a severe shortage of plantation workers. The Philippines, then an American colony, was the source of cheap labor.

The United States was the main market for Filipino overseas workers and, by the late 1930s, Filipinos comprised about 70 percent of Hawaii's plantation labor as well as a significant percentage of California's grape, apple, and orange-picking population.

The next wave of contract migration came after World War II when Filipino contractors and laborers participated in the rehabilitation and reconstruction of American strongholds such as Guam, Okinawa and Wake Island.

The outbreak of the Korean and Vietnam wars later institutionalized Filipino participation in many US defense and war-related civilian projects.

At the same time, manpower markets began opening up in Borneo, Thailand, Malaysia and Indonesia. Canada

GLIMPSES & GAZES

By Severino C. Samonte

also provided an alternative destination for professional and medical personnel who sought permanent migration to the North American continent.

In the 1970s, then Labor Secretary Blas F. Ople suggested to then President Ferdinand E. Marcos Sr. that it was time for the government to begin contract migration to the Middle East. Fueled by the development boom resulting from increased oil prices, oil-producing Arab countries started requiring skilled manpower more than their indigenous population could supply.

The Philippine Overseas Employment Administration (POEA) said the processed overseas contract workers increased from 314,234 in 1982 to 598,769 in 1990, most of them bound for the Middle East. Of the total, 468,591 were land-based workers and 130,178 were sea-based.

In the mid-1990s, there was a revision in the acronym OCWs to OFWs or overseas Filipino workers upon the initiative of then President Fidel V. Ramos "to highlight that Filipinos abroad are not only overseas contract workers but also expatriates and highly-skilled individuals with high-paying jobs coveted by large corporations."

In the 2021 book "Behind the Red Pen" written by veteran writer and former presidential reporter Jojo T. Terencio, the late former president was quoted as saying: "We should institutionalize the use of 'OFW' to refer to Filipinos working overseas. It is more inclusive."

QC's rise: Good governance, transparency, inclusive leadership

QCitizens have every reason to be proud: Quezon City has been recognized as the richest local government unit (LGU) in the Philippines for four consecutive years, with total assets reaching PHP448.509 billion as of the end of 2023.

The Commission on Audit (COA) conducts the annual audit, which serves as the basis for this recognition. According to COA's financial report for 2023, Quezon City's total assets solidified its position as the top LGU in the country.

Makati City, which held the title of the richest city in 2019, ranks second with total assets of PHP243.444 billion, followed by the City of Manila with PHP85.92 billion.

Greater wealth for Quezon City translates to significant benefits for QCitizens, as it enables a larger budget to fund effective programs across various sectors. Increased resources allow for enhanced social services, ensuring accessible and quality support in health, education, housing, and welfare assistance.

The Quezon City government can prioritize initiatives in business support, fostering a thriving local economy and creating more employment and livelihood opportunities.

QCitizens benefit from programs promoting food security, public safety, shelter, and protection, while investments in sustainability and environmental protection secure long-term well-being. Moreover, dedicated funding for women's advancement, sports and wellness, and community development ensures inclusive growth, improving the overall quality of life for all residents.

The remarkable achievement of Quezon City under the leadership of Mayor Joy Belmonte as the richest city in the Philippines is a testament to her commitment to good governance and transparency.

Belmonte has made accountability to the citizens a priority, ensuring that every peso collected and spent aligns with the city's developmental goals. Her administration has built trust among residents and stakeholders by fostering a culture of openness and integrity, which encourages prudent and effective management of public resources for the benefit of all. This commitment has elevated Quezon City as a model for fiscal responsibility and governance excellence in the country.

A key factor in this accomplishment is the administration's efficiency in revenue collection, which has maximized the city's income potential. Through innovations such as digital systems and streamlined processes, Quezon City has significantly improved the collection of business taxes, real property taxes, and other local revenues. In addition to collecting these revenues, Belmonte strategically allocates them to fund impactful programs in health, education, housing, and

livelihood, among others. Her leadership underscores the vital role of sound governance in achieving economic prosperity and delivering tangible benefits to the citizens of Quezon City.

Quezon City's rise as the richest city in the Philippines is a culmination of long years of good governance, transparency, and sound fiscal management, starting with the transformative leadership of Mayor Joy's father, former mayor Feliciano "Sonny" Belmonte Jr.

When then-mayor Sonny assumed office in 2001, he inherited a bankrupt city government saddled with nearly PHP3 billion in debt to suppliers and commercial banks.

The city treasury was empty; basic services such as healthcare, infrastructure, and garbage collection were severely inefficient; and unscrupulous employees were defrauding the government through fake receipts for real estate transfer taxes.

Faced with this grim reality, he implemented bold reforms that laid the foundation for Quezon City's financial recovery and prosperity. By prioritizing fiscal discipline and accountability, he not only stabilized the city's finances but also rebuilt public trust in local governance.

One of former mayor Sonny's most groundbreaking initiatives was the pioneering of computerization in revenue collection. He drastically reduced graft and corruption by modernizing tax systems and automating processes, ensuring efficient public fund collection and protection from fraudulent schemes.

This innovation not only revitalized tax collection but also made the process more convenient and reliable for taxpayers. The increased revenues allowed the city to pay off its debts and fund critical programs in health, education, livelihood, and infrastructure.

Mayor Joy has carried forward this legacy of good governance, elevating Quezon City to its current status as the richest local government unit. Together, their visionary leadership underscores the transformative impact of transparency, efficiency, and accountability in achieving sustainable urban growth.

Mayor Joy listens to and values the voices of her constituents. Under her leadership, civil society organizations (CSOs) in Quezon City have become integral to local governance, playing a vital role in shaping programs and policies for the city.

As part of her 14-point agenda, Mayor Joy has prioritized inclusive governance by fostering active participation and amplifying the voices of all sectors in Quezon City. This commitment led to the establishment of the People's Council of Quezon City (PCQC), a pioneering initiative designed to institutionalize CSO involvement in decision-making processes.

The PCQC underscores her administration's dedication to empowering diverse sectors and ensuring

FRESH VIEWPOINTS: A NEW PERSPECTIVE

By BRIAN JAMES LU

their contributions are integral to local development.

Through this collaborative approach, she has ensured that CSOs play a crucial role in crafting meaningful programs that directly address the needs of QCitizens. By creating a platform where every sector has a voice and encouraging partnerships between CSOs and the local government, she has strengthened the city's capacity for responsive and inclusive governance. Her leadership reflects a steadfast commitment to building a Quezon City that thrives on participation, transparency, and shared responsibility for progress.

I would like to emphasize the transparency that has become inherent in the involvement of CSOs in Quezon City's governance.

Their participation ensures that decision-making processes are open and accountable. By actively engaging in policy formulation and program implementation, CSOs help hold the government accountable, fostering trust and minimizing opportunities for corruption. Their contributions guarantee the recognition of the needs and concerns of diverse sectors, thereby fostering a governance system that is more transparent, inclusive, and responsive.

Many LGUs continue to resist the involvement of CSOs in governance, which often results in less transparency and accountability. Let us remind LGU leaders that transparency is the antidote to corruption. By ensuring openness and accountability in all processes, it becomes much more difficult for corrupt practices to thrive. When governance is transparent, actions, decisions, and expenditures are visible to the public, fostering trust and discouraging unethical behavior.

On the other hand, environments that conceal information and obscure processes often foster corruption. Transparency, therefore, plays a crucial role in fostering a culture of integrity that holds both citizens and officials accountable for their actions.

The role of local chief executives is crucial in driving the progress and development of their LGUs. For LGUs to thrive, people need leaders who are progressive, development-minded, and committed to maximizing the powers granted by the Local Government Code, which has been in effect since 1991.

Unfortunately, only a few leaders have fully embraced the significance of this law, which devolved substantial powers from the national government to LGUs. Local chief executives possess the authority to enact meaningful change within their communities, making their leadership essential in shaping the future of their cities and municipalities. With the right vision and strategic approach, these leaders can unlock the full potential of their LGUs, ensuring long-term growth and prosperity.



Republic of the Philippines
Province of Iloilo
MUNICIPALITY OF ANILAO

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN OF ANILAO, ILOILO, HELD AT THE SB SESSION HALL, ANILAO, ILOILO, ON DECEMBER 4, 2024 AT 9:30 IN THE MORNING.

Present:

Hon. Ma. Teresa F. Debuque	-	Municipal Vice Mayor/Presiding Officer
Hon. Flor G. Araneta	-	SB Member
Hon. Alex D. Arano	-	SB Member
Hon. Rory S. Bayona	-	SB Member
Hon. Emma Christine E. Buyco	-	SB Member
Hon. Igmedio D. Cabangal, Jr.	-	SB Member
Hon. Lyka Joy D. Gelle	-	SB Member
Hon. Raffy C. Lagamon	-	SB Member
Hon. Karen Mae B. Mana-ay	-	SB Member
Hon. Efren Casumpang	-	Liga ng mga Barangay Vice President
Hon. Eduardo C. Jorque III	-	Municipal SK Federation President

Absent: NONE

ORDINANCE NO. 2024-014

AN ORDINANCE ADOPTING THE CY 2024 REVISED REVENUE CODE OF THE MUNICIPALITY OF ANILAO, PROVINCE OF ILOILO.

Be it ordained by the Sangguniang Bayan in session duly assembled that:

CHAPTER I. GENERAL PROVISIONS
Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the "CY 2024 Revised Revenue Code of Anilao, Iloilo".

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

Article B. Construction of Provisions

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

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

- General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- Gender and Number.** Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

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

- Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
 - Charges** refer to pecuniary liability, as rents or fees against persons or property;
 - Cooperative** is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
 - Corporations** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (*cuéntasen participación*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;
- The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- Countryside and Barangay Business 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);
 - Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
 - Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
 - Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
 - Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.
 - License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
 - Motorcycle-for-hire** refers to motorcycle used for the transport of goods for a fee.
 - 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;
 - Operator** refers to the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
 - Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.

- Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- Residents** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;
- Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- Shopping Centers** refer to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by difference persons renting spaces in the complex.
- Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- Tax** means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- Vessels** include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS
Article A. Graduated Tax on Business

Section 2A.01. Definitions. When used in this Article,

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

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

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market. The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

- Recreational areas** include land that is designed, constructed, designated, or used for recreational activities.
- Banks and other Financial Institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- Business Agent** includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- Capital Investment** is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- Carinderia** refers to any public eating place where food already cooked are served at a price.
- Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- Contractor** includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "contractor" shall include:

- general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors;
- proprietors or operators of mine drilling apparatus;
- proprietors or operators of dockyards;
- persons engaged in the installation of water system, and gas or electric light, heat, or establishments;
- proprietors or operators of smelting plants, engraving plating and plastic lamination establishments;
- proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging;
- proprietors or operators of furniture shops and establishments for planning or surfacing and recutting 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 using washing machines;
- proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices;
- proprietors or operators of establishments or lots for parking purposes;
- 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 saloon and similar establishments; photographic studios; funeral parlors;
- proprietors or operators of hotels, motels, and lodging houses;

- 13. proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term **contractor** shall include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, *vaciador* shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

- (j) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (k) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (l) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw material or manufacturer 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 its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured 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 for his own use for consumption;
- (m) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (n) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (o) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (p) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (q) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (r) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (s) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (t) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.
- (u) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

8,000.00 or more but less than 10,000.00	248.66
10,000.00 or more but less than 15,000.00	292.82
15,000.00 or more but less than 20,000.00	366.25
20,000.00 or more but less than 30,000.00	439.23
30,000.00 or more but less than 40,000.00	585.64
40,000.00 or more but less than 50,000.00	878.46
50,000.00 or more but less than 75,000.00	1,317.69
75,000.00 or more but less than 100,000.00	1,756.92
100,000.00 or more but less than 150,000.00	2,488.97
150,000.00 or more but less than 200,000.00	3,221.02
200,000.00 or more but less than 300,000.00	4,392.30
300,000.00 or more but less than 500,000.00	5,856.40
500,000.00 or more but less than 750,000.00	8,784.60
750,000.00 or more but less than 1,000,000.00	11,712.80
1,000,000.00 or more but less than 2,000,000.00	13,310.00
2,000,000.00 or more	P 13,310.00 plus at a rate of sixty and 50/100 percent (60.50%) of one percent (1%) of the amount in excess of P 2,000,000.00

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

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

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

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

(d) **On retailers**

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax per Annum</u>
P400,000.00 or less	3.03%
More than P400,000.00	3.03% plus 1.82% of amount in excess of P 400,000.00

The rate of three and 03/100 percent (3.03%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 82/100 percent (1.82%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

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

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	36.61
5,000.00 or more but less than 10,000.00	82.00
10,000.00 or more but less than 15,000.00	138.55
15,000.00 or more but less than 20,000.00	219.62
20,000.00 or more but less than 30,000.00	366.25
30,000.00 or more but less than 40,000.00	512.44
40,000.00 or more but less than 50,000.00	732.05
50,000.00 or more but less than 75,000.00	1,171.28
75,000.00 or more but less than 100,000.00	1,756.92
100,000.00 or more but less than 150,000.00	2,635.38
150,000.00 or more but less than 200,000.00	3,513.84
200,000.00 or more but less than 250,000.00	4,831.53
250,000.00 or more but less than 300,000.00	6,149.22
300,000.00 or more but less than 400,000.00	8,198.96
400,000.00 or more but less than 500,000.00	10,982.75
500,000.00 or more but less than 750,000.00	12,311.75
750,000.00 or more but less than 1,000,000.00	13,642.75
1,000,000.00 or more but less than 2,000,000.00	15,306.50
2,000,000.00 or more	P 15,306.50 plus at a rate of sixty and 50/100 percent (60.50%) of one percent (1%) of the amount in excess of P 2,000,000.00

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

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded. In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(f) **On banks and other financial institutions, at the rate of sixty and 50/100 percent of one percent (60.50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.**

(g) **On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Two Hundred Pesos (P 200.00) per peddler annually.**

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

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to

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

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

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 10,000.00	240.79
10,000.00 or more but less than 15,000.00	292.82
15,000.00 or more but less than 20,000.	401.72
20,000.00 or more but less than 30,000.00	585.64
30,000.00 or more but less than 40,000.00	878.46
40,000.00 or more but less than 50,000.00	1,098.08
50,000.00 or more but less than 75,000.00	1,756.92
75,000.00 or more but less than 100,000.00	2,196.15
100,000.00 or more but less than 150,000.00	2,928.20
150,000.00 or more but less than 200,000.00	3,660.25
200,000.00 or more but less than 300,000.00	5,124.35
300,000.00 or more but less than 500,000.00	7,320.50
500,000.00 or more but less than 750,000.00	10,648.00
750,000.00 or more but less than 1,000,000.00	13,310.00
1,000,000.00 or more but less than 2,000,000.00	18,301.25
2,000,000.00 or more but less than 3,000,000.00	21,961.50
3,000,000.00 or more but less than 4,000,000.00	26,353.80
4,000,000.00 or more but less than 5,000,000.00	30,746.10
5,000,000.00 or more but less than 6,500,000.00	32,443.13
6,500,000.00 or more	P 32,443.13 plus at a rate of forty-five and 38/100 percent (45.38%) of one percent (1%) of the amount in excess of P 6,500,000.00

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

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 1,000.00	23.60
1,000.00 or more but less than 2,000.00	43.56
2,000.00 or more but less than 3,000.00	66.55
3,000.00 or more but less than 4,000.00	95.59
4,000.00 or more but less than 5,000.00	133.10
5,000.00 or more but less than 6,000.00	160.93
6,000.00 or more but less than 7,000.00	189.97
7,000.00 or more but less than 8,000.00	219.65

peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (h) **On any business, not otherwise specified in the preceding paragraphs, which the Sangguniang Bayan may deem proper to tax provided, that on any business subject to the excise, value added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed three and 03/100 percent (3.03%) of gross sales or receipts of the preceding calendar year.**

The Sangguniang Bayan may prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed herein.

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, *carinderias* or food caterers
2. Recreational places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments
3. Lessors of subdivision lots
4. Subdivision owners/Private Cemeteries and Memorial Parks
5. All other businesses not mentioned herein

Article B. Other Taxes on Business Tax on Mobile Traders

Section 2B.01. Definition. When used in this Article, a *Mobile Trader* is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, **using a vehicle**. Subsumed in this definition are **rolling stores, portable stores, and similar arrangements.**

Section 2B.02. Imposition of Tax. There is hereby imposed an annual tax at the rate of one and 10/100 percent (1.10%) on the gross receipts of Mobile Traders.

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

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

Tax on Ambulant and Itinerant Amusement Operators

Section 2B.05. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee
• Circus, carnivals, or the like per day	1,210.00
• Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	605.00/unit
• Sports contest/exhibitions per day	1,210.00
• Other similar contrivances	1,210.00

Section 2B.06. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Tax on Mining Operations

Section 2B.07. Definitions. When used in this Section,

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

Section 2B.08. Imposition of Tax. There is hereby levied an annual tax at the rate of two and 65/100 percent (2.65%) based on the gross receipts for the preceding year of mining operations.

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

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

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

Section 2B.11. Administrative Provisions

- (a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condemnation, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Section 2B.12. Liability to Real Property Tax. Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.

Section 2B.13. Payment of Mayor's Permit and Other Regulatory Fees. Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under this Code.

Tax on Forest Concessions and Forest Products

Section 2B.14. Definitions. When used in this Section

- (a) *Forest Products* means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2B.15. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two and 65/100 percent (2.65%) of the annual gross receipts of the concessionaire during the preceding year.

Article C. Exemptions

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

Article D. Situs of Tax

Section 2D.01. Situs of the Tax

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

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

The Municipality 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 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 affected.

2. *Branch or Sales Office* - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. *Warehouse* - a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse

that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. *Plantation* - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. *Experimental Farms* - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this 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 Municipality where the same is located.
2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the Municipality where the factory, project office, plant or plantation is located. The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.
4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
 - Sixty percent (60%) to the Municipality where the factory is located; and
 - Forty percent (40%) to the Municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due. In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.
6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. 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.
8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.

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

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

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

Article E. Payment of Business Taxes

Section 2E.01. Payment of Business Taxes

- (a) The taxes imposed under Chapter II of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same. The conduct or operation of two or more related businesses provided for under Chapter II 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 Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- (c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

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

Section 2E.03. Administrative Provisions

- (a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.
- (b) *Issuance and Posting of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

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

- (c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- (f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Two Hundred Fifty Pesos (P 250.00).
- (g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

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

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

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

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

- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- (3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.

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

Article F. Presumptive Income Level

Section 2F.01. Presumptive Income Level. For every tax period, the Municipal Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Nature of Business	Annual Minimum Sales	Daily Minimum Gross Sales
1. Sari-sari stores	360,000.00	1,000.00
2. Sari-sari store w/ beers, softdrinks and/or cigarettes	720,000.00	2,000.00
3. Retailers	1,800,000.00	5,000.00
4. Eatery/Refreshments	360,000.00	1000.00
5. Restaurants w/ bar	1,080,000.00	3,000.00
6. Manufacturers	1,000,000.00	
7. Wholesalers	1,000,000.00	
8. Dealers/distributor	1,080,000.00	3,000.00
9. Contractors&otherindependentcontractors	2,000,000.00	5,555.55
10. Banks/lending/pawnshops/insurance company/forex	360,000.00	1,000.00
11. Barber/beauty shops	108,000.00	300.00
12. Massage/spa centers	360,000.00	1000.00
13. Commercial livestockfarms/fishponds	10,000,000.00	5,000,000.00
14. Bakeries/pizza parlors	180,000.00	500.00
15. Tailoring/dress shops	360,000.00	1,000.00
Souvenir shops/dry goods/RTWs	72,000.00	200.00

Section 2F.02. 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.

CHAPTER III. PERMIT AND REGULATORY FEES
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 of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for. For purpose of the Mayor's Permit Fee, the following Philippine categories of business sizes are here by adopted:

Enterprise Scale	Asset Limit	Workforce
Micro Enterprise	Up to Php. 3,000,000.00	1-9 employees
Small Enterprise	Php. 3,000,001.00-Php.15,000,000.00	10-50 employees
Medium Enterprise	Php.15,000,001.00-Php.100,000,000.00	51-199 employees
Large-scale Industries	Above Php.100,000,000.00	200 and above employees

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

a. On business subject to graduated Fixed Taxes

Amount of Fee per Annum

1. On Manufacturers/Importers/Producers	
Micro Enterprise	500.00
Small Enterprise	1,000.00
Medium Enterprise	3,200.00
Large-scale Industries	6,400.00
2. On Banks	
Rural, Thrift and Savings Bank	3,000.00
Commercial, Industrial and Development Banks	10,680.00
Universal Banks	26,700.00
3. Other Financial Institutions	
Small	2,000.00
Medium	3,000.00
Large	4,000.00
4. On Contractors/Service Establishments	
Micro Enterprise	500.00
Small Enterprise	1,000.00
Medium Enterprise	3,200.00
Large-scale Industries	6,400.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Micro Enterprise	500.00
Small Enterprise	1,000.00
Medium Enterprise	3,200.00
Large-scale Industries	6,400.00
6. On Transloading Operations	
Medium	5,000.00

Large	10,000.00
7. Other Businesses	
Micro Enterprise	500.00
Small Enterprise	1,000.00
Medium Enterprise	3,200.00
Large-scale Industries	6,400.00

b. On businesses involving "sin" goods and activities subject to graduated fixed taxes

Amount of Feeper Annum

Retail dealers in foreign liquors	1,300.00
Retail dealers in domestic liquors	900.00
Retailers of distilled spirits	500.00
Retailers of fermented liquors	900.00
Tobacco dealers	2,250.00
Retail dealers of manufactured tobacco	900.00

c. Recreational Places

Amount of Feeper Annum

Golf Courses, etc.	8,000.00
Bath houses and or swimming pool, resort and other similar places	4,000.00
Skating rink	1,600.00
Billiard or pool hall	800.00
Bowling Alley	800.00
Circus, carnival, and the like	500.00
Merry Go round, Roller Coaster, Ferris Wheel, Shooting Gallery and other similar contrivances (each)	500.00
Boxing Stadium	1,000.00
Race Track	3,000.00
Theater and video houses	1,000.00
Video player/machine	500.00

Section 3A.03. Administrative Provisions

(a) Supervision and control over establishments and places. The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly-started business
 - a. Letter of Intent to Conduct Business addressed to the LCE with locational sketch of the proposed business.
 - b. Proof of Certificate of Registration
 - i. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
 - ii. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
 - iii. Cooperative Development Authority (CDA) in case of cooperatives
 - c. Proof of Ownership/Right to use location
 - i. If Owned
 - Tax Clearance showing that the applicant has paid his/her tax obligations to the municipality
 - ii. If Not Owned
 - Contract of Lease, Memorandum of Agreement, or Written Consent signed by the Property Owner
 - d. Fire Safety Inspection Certificate for Occupancy (at least nine (9) months valid)
 - e. Clearances from the National Government Agencies depending on the line of business/sector
2. For renewal of existing business permits
 - a. Proof of Annual Gross Receipts
 - i. Audited Financial Statement (AFS) or Unaudited AFS for those who are not required to file with the BIR
 - ii. Sworn Declaration of Previous Year's Gross Sales/Income Tax Return
 - b. Clearances from the National Government Agencies depending on the line of business/sector

Upon submission of the application, it shall be the duty of the proper authorities to verify if other Municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other Municipal tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall not be issued to:

1. Any person who previously violated an ordinance or regulation governing permits granted;
2. Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
3. Any person who has unsettled tax obligation, debt or other liability to the government;
4. Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's Permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

(c) Issuance of Permit; Contents of Permit. Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos Only (P 200.00).

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

(e) Duration of Permit and Renewal. The Mayor's Permit shall be granted for a period of not more than one

(1) year. Every permit shall cease to be in force upon revocation or surrender thereof.

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

Section 3A.04. Rules and Regulations on Certain Establishments

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

Article B. Fees for Sealing and Licensing of Weights and Measures

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

Section 3B.02. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

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

Kinds of Sealing and Weighing Instruments	Amount of Fee
(a) For sealing linear metric measures: <ol style="list-style-type: none"> Not over one (1) meter 100.00 Measure over one (1) meter 150.00 	
(b) For sealing metric measures of capacity: <ol style="list-style-type: none"> Not over ten (10) liters 200.00 Over ten (10) liters 250.00 	
(c) For sealing metric instruments of weights: <ol style="list-style-type: none"> With capacity of not more than 30 kgs. 300.00 With capacity of more than 30 kgs. But not more than 300 kgs. 500.00 With capacity of more than 300 kgs/ but not more than 3,000 kgs. 500.00 With capacity of more than 3,000 kgs. 700.00 	
(d) For sealing apothecary balances of precision 250.00	
(e) For sealing scale or balance with complete set of weights <ol style="list-style-type: none"> For each scale or balance or other balance with complete set of weights for use therewith 500.00 For each extra weight 600.00 	

For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of ₱1,000.00 for each instrument shall be collected.

Section 3B.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof. The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

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

Section 3B.06. Exemptions

- All instruments of weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- Dealers of weights and measures instruments intended for sale.

Section 3B.07. Administrative Provisions

- The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

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

The following acts related to weights and measures are prohibited:

- For any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- For any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- For any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;
- For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- For any person to fraudulently give short weight or measure in the making of a scale;
- For any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- For any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly

authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

Section 3B.09. Penalties

- Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than two hundred pesos (P200.00) but not more than one thousand pesos (P1,000.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.
- Any person who shall violate the provisions of paragraph (g) of Section 3B.08 for the first time shall be subject to fine of not less than five hundred pesos (P500.00) or by imprisonment of not more than six (6) months or both, upon the discretion of the court.
- The owner-poseessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than three hundred pesos (P300.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

Article C. Building Permit

Section 3C.01. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Department Order No. 03, Series of 2016, of the Department of Public Works and Highways. Copy of such fees is hereto appended as Annex A.

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

Section 3C.03. Administrative Provisions. In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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

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

Section 3C.04. Penal Provisions. It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than Two Thousand Five Hundred Pesos (P 2,500.00) or by imprisonment of not more than six (6) months or both at the discretion of the court: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence

Article D. Permit Fee for Zoning/Locational Clearance

Section 3D.01. Imposition of Fee. There shall be collected a permit fee from each applicant for zoning/locational clearance pursuant to HLURB Revised Schedule of Fees of 2013. Copy of such fees is hereto appended as Annex B.

Section 3D.02. Time of Payment. The fees imposed in this Article shall be paid to the Office of the Municipal Treasurer upon request of a zoning/locational clearance.

Section 3D.03. Administrative Provision. The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

Article E. Permit Fees on Tricycle Operation

Section 3E.01. Definitions. When used in this Article,

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

Section 3E.02. Imposition of Fees. There shall be collected an annual fee in the amount of Eight Hundred Pesos (P800.00) for the operation of tricycle-for-hire.

Other fees on tricycle operations:

Particular	Amount of Fee
1. Filing fee <ul style="list-style-type: none"> For the first five (5) units ₱300.00/unit For each additional unit 150.00 	
2. Fare adjustment fee for fare increase 100.00	
3. Filing fee for amendment of MTOP (New Operator) 500.00	
4. Annual Motorized Tricycle Operator's Permit 300.00	
5. Municipal Sticker/Tricycle ID 50.00	

Section 3E.03. Time of Payment

- The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- The filing fee shall be paid upon application for an MTOP based on the number of units.
- Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 3E.04. Administrative Provisions

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

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer. The official rate to be initially adopted shall be a minimum fee of Ten Pesos (P 10.00) plus fifty centavos (P0.50) per km. in excess of four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang. Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

- (d) The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- (e) The MTFRB shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

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

Section 3F.01. Definitions. When used in this Article,

- (a) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) *Bet taker or Promoter* refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (c) *Gaffer (Taga-tari)* refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) *Referee (Sentenciador)* refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 3F.02. Imposition of Fees. There shall be collected the following Business Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

<u>Particulars</u>	<u>Amount of Fee</u>
(a) From the owner/operator/licensee of the cockpit:	
1. Application filing fee	8,000.00
2. Annual cockpit permit fee	20,000.00
(b) From cockpit personnel:	
1. Promoters/hosts	1,500.00
2. Pit Manager	1,200.00
3. Referee	900.00
4. Bet taker/"Kristo"/"Llamador"	600.00
5. Bet Manager/"Maciador"/"Kasador"	600.00
6. Gaffer "Mananari"	600.00
7. Cashier	900.00
8. Derby Matchmaker	600.00

Section 3F.03. Administrative Provisions

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

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

Article G. Special Permit Fee for Cockfighting

Section 3G.01. Definitions. When used in this Article,

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

Section 3G.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

<u>Kinds of Cockfighting Events</u>	<u>Amount of Fee</u>
(a) Special cockfights (<i>Pintakasi</i>)	3,000.00
(b) Special Derby Assessment for Promoters:	
One cock Derby	1,000.00
Two-cock Derby	1,500.00
Three-cock Derby	2,400.00
Four-cock Derby	3,000.00
Five-cock Derby	3,600.00

Section 3G.03. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 3G.04. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3G.05. Administrative Provisions

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

Article H. Permit Fee on Occupation or Calling Not Requiring Government Examination

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

<u>Occupation or Calling</u>	<u>Rate of Fee Per Annum</u>
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	350.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	300.00
(c) On employees and Workers in food or eatery establishment	250.00
(d) On employees and workers in night or night and day establishment	250.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (<i>cochero</i>), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	400.00

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

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

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
 - (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messenger services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
 - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
 - (1) Employees and workers in canteen, *carinderia*, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
 - (2) Stallholders, employees and workers in public markets;
 - (3) Peddlers of cook or uncooked foods;
 - (4) All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:
 - (1) Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.
 - (2) In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
- (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 3H.02.

Section 3H.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from Municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business. Newly-hired workers and/or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to starts working.

Section 3H.05. Administrative Provisions

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

Article I. Registration and Transfer Fees on Large Cattle

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

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

<u>Registration and Transfer</u>	<u>Amount of Fee</u>
(a) For Certificate of Ownership	500.00
(b) For Certificate of Transfer	500.00
(c) For Certificate of Private Brand	500.00

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

Section 3I.03. Time and Manner of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3I.04. Administrative Provisions

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the

owner of the large cattle.

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

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

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

Section 3J.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality:

Kinds of Machinery & Equipment	Rate of Fee perAnnum
(a) Hand Tractors	400.00
(b) Light Tractors	500.00
(c) Heavy Tractors	1,500.00
(d) Bulldozer	850.00
(e) Forklift	2,250.00
(f) Heavy Graders	2,250.00
(g) Light Graders	750.00
(h) Thresher	750.00
(i) Cargo Truck	800.00
(j) Dump Truck	800.00
(k) Road Rollers	800.00
(l) Payloader	3000.00
(m) Prime movers/Flatbeds	1000.00
(n) Backhoe	800.00
(o) Rock Crusher	3,000.00
(p) Batching Plant	3,000.00
(q) Transit/Mixer Truck	2000.00
(r) Crane	3,000.00
(s) Rice Harvester	1,500.00
(t) Sugarcane Harvester	2,000.00
(u) Rice Planter	1,500.00
(v) Sugarcane Planter	2,000.00
(w) Corn Shredder	500.00
(x) Travelling	1,000.00
(y) Other agricultural machinery or heavy equipment not enumerated above	750.00

Section 3J.02. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article K. Permit and Inspection Fee on Machineries and Engines

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

Kinds of Machineries & Engines	Rate of Fee Per Annum
(a) Internal combustion engines	
1. 2Hp and below	300.00
2. 5Hp and below but not lower than 3Hp	400.00
3. 10Hp and below but not lower than 5Hp	500.00
4. 14Hp and below but not lower than 10Hp	600.00
5. Above 15Hp	700.00
(b) Other stationary engines or machines	
1. 3Hp and below	300.00
2. 5Hp and below but not lower than 3Hp	400.00
3. 10Hp and below but not lower than 5Hp	500.00
4. 14Hp and below but not lower than 10Hp	600.00
5. Above 14Hp	700.00
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (a).	

Section 3K.02. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

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

Section 3L.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

A. Flammable and combustible liquid

- 1. For flammable liquids having flashpoint of -6.67 or below, such as gasoline, ether, carbon bisulphide, naphtha, benzol (benzene), collodion, aflodin and acetone.

Storage Capacity (in liters)	Annual Fees (in PhP)
From 20to 500	50.00
Over 500 to 2000	100.00
Over 2000 to 5000	150.00
Over 5000 to 10,000	200.00
Over 10,000 to 20,000	250.00
Over 20,000 to 50,000	300.00
Over 50,000 to 100,000	350.00
Over 100,000 to 200,000	400.00
Over 200,000 to 500,000	450.00
Over 500,000 to 800,000	500.00
Over 800,000 to 1,200,000	1,007.00
Over 1,200,000 to 2,000,000	1,259.00
Over 2,000,000 to 4,000,000	1,678.00
Over 4,000,000 to 6,000,000	517.00
Over 6,000,000 to 8,000,000	3,775.00
In excess of 8,000,000	2.00/300 liters

- 2. For flammable liquids having flashpoint of above -6.67 C and below 22.8 C such as alcohol, amyl, toluol, ethyl, acetate and like.

Storage Capacity (in liters)	Annual Fees (in PhP)
From 20 to 100	30.00
Over 100 to 200	40.00
Over 200 to 400	60.00
Over 400 to 2,000	100.00
Over 2,000 to 4,000	150.00
Over 4,000 to 20,000	300.00
Over 20,000 to 100,000	800.00
Over 100,000 to 200,000	1,600.00
Over 200,000	2,000.00

- 3. For liquids having the flashpoint of 22.8 C to 93.3 C, such as kerosene, turpentine, thinner, prepared paints, varnish, diesel oil, kerosene, cleansing solvent, polishing liquids and similar.

Storage Capacity (in liters)	Annual Fees (in PhP)
From 20 to 100	20.00
Over 100 to 200	30.00
Over 200 to 400	40.00
Over 400 to 4,000	100.00
Over 4,000 to 20,000	300.00
Over 20,000 to 40,000	400.00
Over 40,000 to 200,000	600.00
Over 200,000 to 400,000	1,000.00
Over 400,000 to 2,000,000	1,500.00
Over 2,000,000.00 to 3,600,000	1,700.00
Over 3,600,000	2,000.00

- 4. For combustible liquids having flash point greater than 93.3 C that is subject to spontaneous ignition or is artificially heated to a temperature equal to or higher than its flash point, such as crude oil, petroleum oil and others.

Storage Capacity (in liter)	Annual Fees (in PhP)
From 20 to 100	20.00
Over 100 to 200	30.00
Over 200 to 400	40.00
Over 400 to 2,000	80.00
Over 2,000 to 4,000	100.00
Over 4,000 to 80,000	300.00
Over 80,000	600.00

B. Flammable Gases

- 1. Liquefied Petroleum Gas (LPG) in liter water capacity
 - a) For bulk storage

Storage Capacity (in liters)	Annual Fees (in PhP)
200 and below	70.00
Over 200 to 2,000	100.00
Over 2,000 to 8,000	200.00
Over 8,000 to 20,000	500.00
Over 20,000 to 200,000	1,200.00
Over 200,000 to 400,000	5,500.00
For every additional 4,000 liters of Fraction thereof, in excess of 400,000	30.00

- b) For other than bulk storage

Storage Capacity (in liters)	Annual Fees (in PhP)
60 and below	6.00
Over 60 to 100	10.00
Over 100 to 200	15.00
Over 200 to 400	20.00
Over 400 to 800	30.00
Over 800 to 1,200	50.00
Over 1,200 to 2,000	60.00
For every additional 400 liters water Capacity in excess of 2,000	4.00

- 2. Other flammable gases in liter water capacity

Storage Capacity (in liters)	Annual Fees (in PhP)
From 20 to 100	20.00
Over 100 to 400	40.00
Over 400 to 2,000	100.00
Over 2,000 to 8,000	200.00
Over 8,000 to 40,000	600.00
Over 40,000 to 200,000	1,200.00
Over 200,000 to 400,000	1,800.00
Over 400,000	3,000.00

C. Flammable/Combustible Solids

- 1) Calcium carbide

Storage Capacity (in kilograms)	Annual Fees (in PhP)
From 40 to 80	40.00
Over 80 to 200	60.00
Over 200 to 2,000	120.00
Over 2,000 to 4,000	180.00
Over 4,000 to 20,000	250.00
Over 20,000 to 40,000	310.00
Over 40,000 to 200,000	470.00
Over 200,000	600.00

- 2) Pyroxylin

Storage Capacity (in kilograms)	Annual Fees (in PhP)
From 40 to 200	40.00
Over 200 to 800	80.00
Over 800 to 2,000	160.00
Over 2,000 to 4,000	310.00
Over 4,000 to 12,000	630.00
Over 12,000 to 40,000	1,000.00
Over 40,000	2,000.00

- 3) Matches

Storage Capacity (in kilograms)	Annual Fees (in PhP)
From 100 to 400	40.00
Over 400 to 2,000	200.00
Over 2,000 to 4,000	400.00
Over 4,000 to 20,000	800.00
Over 20,000	1,600.00

- 4) Nitrate, phosphorous, bromine, sodium, picric acid and other hazardous chemicals of similar flammable, explosive, oxidizing or lacrymatory properties.

Storage Capacity (in kilograms)	Annual Fees (in PhP)
From 20 to 100	40.00
Over 100 to 400	60.00
Over 400 to 2,000	150.00
Over 2,000 to 4,000	310.00
Over 4,000 to 20,000	450.00
Over 20,000	600.00

- 5) Shredded combustible materials, such as wood shaving/excelsior (kusot), sawdust, kapok, straw and hay; combustible loose fibers: cotton waste (estopa), sisal, oakum; and other similar combustible shavings and fine materials

Storage Capacity (in kilograms)	Annual Fees (in PhP)
From 0.25 to 3	40.00
Over 3 to 14	110.00
Over 14 to 28	180.00
Over 28 to 70	310.00
Over 70	480.00

6) Tar, resin, waxes, copra, rubber, cork, bituminous coal and similar combustible materials

Storage Capacity (in kilograms)	Annual Fees (in PhP)
From 200 to 400	50.00
Over 400 to 4,000	90.00
Over 4,000 to 20,000	180.00
Over 20,000	310.00

Section 3L.02. Administrative Provisions

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- (b) The mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

Article M. Permit Fee for Excavation

Section 3M.01. Imposition of Fee. There shall be imposed P 3.00 per cu.m. on every person who shall make or cause to be made any excavation on public or private streets within this Municipality.

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

A cash deposit in an amount equal to the estimated current value of materials and labor restoration cost as determined by the Office of the Municipal Engineer prior to the shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street demolished is not made within (3) days after the purpose of the work activity is accomplished.

Section 3M.03. Administrative Provisions

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

Article N. Permit Fee on Circus and Other Parades

Section 3N.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of One Thousand Pesos (P 1,000.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

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

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

Section 3N.04. Administrative Provisions

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

Article O. Permit Fee for the Conduct of Group Activities

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

Kinds of Activity	Amount of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	1,000.00
2. Dances	1,000.00
3. Coronation and ball	1,000.00
4. Promotional sales	1,000.00
5. Other group activities	1,000.00

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

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

Section 3O.04. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police of the Anilao Municipal Police Station who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article P. Permit Fee on Film-Making

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

Kinds of Activity	Rate of Fee per Filming
a. Commercial movies	10,000.00
b. Commercial advertisements	8,000.00
c. Documentary film	6,000.00
d. Videotape coverage	5,000.00

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

Section 3P.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the

a. For every page or fraction thereof typewritten (not including the certificate and notation)	50.00
b. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	50.00
c. For certifying the official act of the Municipal Judge or other judicial certificate with seal	50.00
d. For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	100.00
e. Photocopy or any other copy produced by copying machine per page	20.00
f. Assessor's Fee	
i. Certification Fee	150.00
ii. Inspection Fee	250.00
iii. Verification Fee	150.00
g. All other services fees not herein provided	150.00

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

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

Article B. Local Civil Registry Fees

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

a. Marriage Fees	
1. Application for Marriage License	
i. Resident	300.00
ii. non-resident	300.00
iii. foreigner	700.00
2. Marriage License Fee	300.00
3. Marriage Solemnization Fee	1,000.00
4. Certification Fee	150.00
5. Pre-Marriage Counseling	300.00
b. For registration of the following	
1. Legitimation by Decree of the Court	400.00
2. Legitimation by Other Means	300.00
3. Adoption Registration	1,000.00
4. Annulment of Marriage	1,000.00
5. Divorce/Legal Separation	1,000.00
6. Naturalization	1,000.00
7. Filing Fee (RA 9048)	
i. Change of First Name	3,000.00
ii. Correction of Clerical Error	1,000.00
iii. Filing Fee for Migrant Petition	
a. Change of First Name	1,000.00
b. Clerical or typographical error	500.00
Other legal documentation for record purposes (Affidavit to Use the Surname of the Father/Acknowledgement)	200.00
9. Request for SECPA Copy	100.00
10. Endorsement of documents to PSA	100.00
11. Subscription Fees	200.00
12. Certification Fee	150.00
13. Registration of Legal Instruments	150.00
c. For Certified Copies of any Document	150.00
d. Burial Fees	
1. Burial Permit Fee or transfer of cadaver	300.00
2. Fee for exhumation cadaver	400.00
3. Fee for removal of cadaver	1,000.00

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

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- (c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

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

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

Article C. Police Clearance and Other Related Fees

Section 4C.01. Imposition Fee. There shall be paid for each police clearance certificate obtained from the Anilao Municipal Police Station the following fees:

A. Police Certification for employment, scholarship, study grant and other purposes not hereunder specified	150.00
B. Certified copy of Police Blotter	150.00
C. Certified copy of any other related document	150.00

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

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected annual sanitary inspection fee of Two Hundred Fifty Pesos (P 250.00) from each business establishment of this municipality.

Section 4D.02. Administrative Provisions

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

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. There will be collected a fee of Two Hundred Pesos (P 200.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of One Hundred Pesos (P 100.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

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

Section 4E.03. Administrative Provisions

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
 - 1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
 - 2. Public swimming or bathing places.
 - 3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
 - 4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 - 5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
 - 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4E.04. Penalty. A fine of Five Hundred Pesos (P 500.00) shall be paid by the owner, manager or operator of the establishment for each employee found to be without the necessary medical certificate.

Article F. Service Fee for Garbage Collection

Section 4F.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

A. Residential Areas

- 1. Single detached building with:
 - a. Not exceeding 10 persons/household 500.00
 - b. Maximum of 15 persons/household 540.00
 - c. 16 persons and above 900.00
 - d. Multiple dwelling/apartment 360.00

B. Commercial Areas

- 1. Manufacturers, Millers, Assemblers, Processors and Similar Business
 - a. any kind of article made of metal, candies, iron work and other related activities, plants/RTW, sauce, sausage, hotdogs and other similar products; 300.00
 - b. bricks, hollow blocks, ceramics, tiles, and other similar products, candles, ice cream, ice drop and other similar product 300.00
 - c. homemade small scales industries food and non-food items 300.00
- 2. Wholesale/Retail Trade
 - a. Supermarkets, superettes, groceries, and other similar establishments with an aggregate area of:
 - a.1. more than 400 sq.m. 600.00
 - a.2. 200 to 400 sq. m. 400.00
 - a.3. below 200 sq. m. 300.00
 - b. Sari-Sari Stores 350.00
 - c. Bakeries 300.00
 - d. Department stores, bazaars, boutiques, gift shops, novelty shops, dry goods, variety stores, shoes stores and other related stores:
 - d.1. more than 200 sq.m. 500.00
 - d.2. 100 to 200 sq. m. 300.00
 - d.3. below 100 sq. m. 150.00
 - e. Jewelry stores and shops 300.00
 - f. Hardware, gravel, and sand
 - f.1. more than 200 sq.m. 400.00
 - f.2. 100 to 200 sq. m. 300.00
 - f.3. below 100 sq. m. 200.00
 - g. Furniture Shop 400.00
 - h. Glass and aluminum supply 400.00
 - i. Electrical supply 300.00
 - j. Book stores, art, office and school supplies, photo supply and related materials 300.00
 - k. Drugstore with an aggregate area of:
 - k.1. more than 400 sq.m. 400.00
 - k.2. 200-400 sq.m. 300.00
 - k.3. below 200 sq.m. 200.00
 - l. Gasoline/filling station 300.00
 - m. Dealer of motor vehicles, spare parts, and auto supply 400.00
 - n. Scrap/Junk materials
 - n.1. Dealer 400.00
 - n.2. Retailer 150.00
 - o. Rice Mills (fixed and travelling) 150.00
- 3. Services
 - a. Hotels, Apartments, Motels, Lodging Houses, Dormitories, Boarding Houses
 - a.1. Not more than 100 sq.m. 350.00
 - a.2. More than 100 sq. m. 600.00
 - b. Restaurants, Day and Night Clubs, Cafes, and Eateries
 - b.1. Not more than 50 sq. m. 300.00
 - b.2. More than 50 sq. m. 400.00
 - c. Food caterer/Contractors 300.00
 - d. Private Schools
 - d.1. more than 400 sq.m. 600.00
 - d.2. 301 to 400 sq. m. 450.00
 - d.3. below 301 sq. m. 350.00
 - e. Hospitals, Clinics, Laboratories and similar businesses
 - e.1. With bed capacity for 15 or more 600.00
 - e.2. With bed capacity for less than 15 375.00
 - f. Tailoring, dress and embroidery shops 350.00
 - g. Beauty Parlor and Shop 350.00
 - h. Computer Shop/Café 350.00
 - i. Barber Shops 400.00
 - j. Funeral Parlors 600.00
 - k. Cockpit and Boxing arena 800.00
 - l. Billiards and Pool hall 300.00
 - m. Video sales and rental shops 300.00
 - n. Blueprinting, photocopying and other related businesses 200.00
 - o. Photo shops, wood lamination, photo static and other related business 200.00
 - p. Paint, advertising and art shop 250.00
 - q. Repair of motor vehicles and bodies of motor vehicles including vulcanizing and welding shops
 - q.1. more than 300 sq.m. 600.00
 - q.2. 150 to 300 sq. m. 450.00
 - q.3. below 150 sq. m. 225.00
 - r. Motorcycle and tricycle repair shops 400.00
 - s. Repair of office equipment, radios, electric fans, cassette, records, TVs, refrigerators, air-con, and other similar machines 300.00
 - t. Machine shops 400.00

- u. Warehouse of any kind 400.00
- v. Upholstery Shop 400.00
- w. Inland Resorts 800.00
- x. Other Business not mentioned above
 - x.1. Not more than 10 sq. m. 500.00
 - x.2. More than 10 sq. m. 750.00
- 4. Banking and Finance
 - a. Banks 300.00
 - b. Pawnshops 300.00
 - c. Investments and other holding companies, security dealers and commodity exchange 300.00
- 5. Ecological Farm
 - a. 2 cu.m. or less 50.00
 - b. 2 cu.m. to 8 cu.m. 100.00
 - c. More than 8 cu.m. An additional of P20.00 for every excess cu.m. and fraction thereof

Section 4F.02. Administrative Provisions

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

Article G. Dog Vaccination Fee

Section 4G.01. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty Pesos only (P 50.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 4G.02. Time of Payment. The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Municipal Veterinarian.

Section 4G.03. Administrative Provisions

- 1. Vaccination Against Rabies - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Municipal Veterinarian Office and Municipal Agriculture Office.
 - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.
 - Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.
- 2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
 - (a) Owners name, address and telephone number if any
 - (b) Description of dog (color, sex, markings, age, name, species and breed if any)
 - (c) Dates of vaccination and vaccine expiration if known
 - (d) Rabies vaccination tag number
 - (e) Vaccine produced
 - (f) Vaccinator's signature
 - (g) Veterinarians license number/ vaccinator's address
- 3. The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.
- 4. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.
- 5. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).
 - The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)
 - The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section. The Municipal Veterinarian and the Municipal Agricultural Officer is tasked to determine the age of the dogs.
- 6. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.
- 7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.
- 8. Financial support for the activity shall be borne by the Municipal Government and the Barangay Government.

Section 4G.04. Penalty. Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred Pesos (P2,500.00) without prejudice to the provision of Section 3(7).

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

CHAPTER V. MUNICIPAL CHARGES
Article A. Fishery Rentals, Fees and Charges

Section 5A.01. Imposition of Fees. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussel or aquatic beds, or take or catch other species using passive fishing gears as provided in this code.

	<u>Amount of Fee</u>
1. Operation of Mariculture	
a. Brackish water fishponds	300.00/hectare/year
b. Oyster Culture	150.00/6x2raft/year
c. Green Mussel	150.00/6x2raft/year
2. Shell Gathering	
Permit to gather	150.00/year
3. Fishing Operation without Banca	
a. Shallow Fish Corral	1,120.00
b. Push Net (hudhud/sarap)	50.00
c. Cast Net (laya)	50.00
d. Pole and Line (pamunit)	50.00

4. Fishing Operation with Fishing Banca	
a. Crab Lift Nets (Bintol) 1 st 50 units	100.00
b. Crab Pots (panggal) 1 st 50 unit	100.00
c. Hand Line (Panagat)	100.00
d. Long Line (Panagat)	100.00
e. Gill Net (palubog/paanod/lahang) 1 st 10 bale/paldo	300.00
f. Skimming Net (sungkit)	300.00
g. Encircling Gill Net (korantay) 1 st 10 bale/paldo	420.00
h. Bottomset gill net (likos)1 st 10 balo/paldo	650.00
i. Hound Haul Seine (baling, for catching hipon & gorayan)	420.00
j. Stationary Lift Net (tangkal)	280.00
k. Fish Corral	1,680.00
l. Tambon1 st 5 units	300.00
m. Fish Trap (Bobo) 1 st 50 units	300.00
6. Mayor's Permit	200.00
7. Inspection Fee	70.00
8. Registration of Municipal Fishing Vessel (3 gross tons or less)	
a. Sail Boat (de layag)	150.00
b. Motor Banca with 10 HP or less	300.00
c. Motor banca with more than 10 HP	400.00
d. Motor banca with more than 50 HP	1000.00
e. Plates (both sides)	
d.1. SB-MFV (sailboat)	100.00
9. Auxiliary Invoice (for the transport of fishery products)	
Per 50 kilograms	10.00

Section 5A.02. Privilege of Residents to Take Fish in Municipal Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every Municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this Municipality; and that such fish caught under this privilege shall not be sold. Furthermore, no rental fee, charge, or any other imposition whatsoever shall be collected from marginal fishermen.

Section 5A.03. Time and Manner of Payment

(a) The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

The Sangguniang Bayan shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries, as government "bangus" fry reservation.

(b) The license fee for the grant of exclusive fishery rights in the Municipal waters for at least the corresponding current quarter shall be paid in advance.

Section 5A.04. Administrative Provisions

- (a) A licensee of other localities shall not fish within the Municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- (b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this Municipal waters.
- (c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 5A.05. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

Article B. Charges on Tourism related facilities and Equipment

Section 5B.01. Imposition of Fees and Charges. There shall be collected the following fees and charges on the following tourism related facilities and equipment:

A. On Coastal Areas	
1. Entrance Fee	
1.a. Residents (per guest)	10.00
1.b. Non-residents (per guest)	40.00
2. River cruise/boat rental	
2.a. 5 persons	500.00
2.b. 10 persons	800.00
3. Snorkeling equipment (rental)/dive	100.00
4. Recreational scuba divers	
4.a. With equipment/dive	200.00
4.b. Study/research purposes	100.00
5. Kayaking (paddle boat)/hour	100.00
6. Research fee and use of monitoring house/night	500.00
B. On Upland/Lowland Areas	
1. Entrance Fee	
1.a. Residents (per guest)	20.00
1.b. Non-residents (per guest)	50.00
2. Research Fee (per researcher)	50.00

Section 5B.02. Time and Manner of Payment. The fee shall be paid to the Office of the Municipal Treasurer or to his duly delegated representative prior to the conduct of the activity.

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

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

1. Land Only (per sq. m.)	
a. Located in commercial/industrial area	10.00/sq. m./day
b. Located in institutional area	10.00/sq. m./day
2. Building (per sq. m of floor area)	
a. Located in commercial/industrial area	30.00/sqm/month
b. Located in institutional area	10.00/sq.m/day

Rental rates do not include electrical, water and other expenses incidental to the use of the foregoing properties. These expenses shall be chargeable to the user, based on the rates and procedures to be formulated by the Office of the Municipal mayor, which is hereby authorized to do so.

3. Vehicles and Equipment (Exclusive of fuel and operator)	
a. Hi-Lux	750.00/hour
b. Grader	2,173.00/hour
c. Dump truck	1,420.00/hour
d. Pay Loader	1,733.00/hour
e. Backhoe	1,537.00/hour
f. Bulldozer	3,379.00/hour
g. Compactor	123.00/hour
h. Grandia	750.00/hour
i. Expander	750.00/hour
j. Coaster	1,000.00/hour

Prior to the rental of municipal owned heavy equipment and vehicle, an applicant shall file a written request at the Office of the Municipal Engineer who shall endorse the application to the Office of the Mayor with his recommendation. Rental shall only be allowed after approval of a permit issued by the Municipal Mayor.

4. Others	
a. Conference Hall	700.00/hour
b. Covered Gym/Banaag Arena	5,000.00/hour
c. Centennial Park	500.00/hour/facility
d. LCD Projector	300.00/hour
e. Tables	100.00/day
f. Chairs	10.00/day
g. Chair Cover	10.00/day
h. Table Cloth	100.00/day
i. Tent	150.00/day
j. Industrial Fan	100.00/day
k. Led wall	25,000.00/day

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

Article D. Charges for Parking

Section 5D.01. Imposition of Fee. There shall be collected fees for the use of Municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

	Nature	Annual Daily Rates
A. Day Parking Rates		
a.1. Motorcycle		10.00
a.2. Tricycle		10.00
a.3. Private Cars and Service Vehicles		15.00
a.4. Passenger Jeepneys		15.00
a.5. Cargo Trucks/Delivery Vans		20.00
a.6. Passenger Bus		20.00
B) Overnight Parking Rates		100.00
C) Towing fee of P200.00 and impounding fee of P100/day shall be collected from owners of vehicles who shall violate this Article.		

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

Article E. Municipal Primary Care Facility Service Fees

Section 5E.01. Imposition of Municipal Primary Care Facility Service Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Primary Care Facility:

	Services	Amount
1.	Medical Certificate	
a.	Change of Sex	200.00
b.	Physically Fit / Physically Fit to Work	200.00
c.	Fit for Training	200.00
d.	Normal Physical Examination Findings	150.00
e.	Other Medical certificate and certifications	200.00
2.	Medicolegal Certificate	200.00
3.	Postmortem Certificate	200.00
4.	Normal Delivery	2,500.00
5.	Newborn Screening	3,413.00
a.	If with hearing test	3,835.00
6.	Dental Services	
a.	Tooth Extraction	200.00
b.	Fluoride Varnish	100.00
c.	Dental Examination	200.00
7.	Laboratory Services	
a.	Fasting Blood Sugar	70.00
b.	Random Blood Sugar	60.00
c.	Complete Blood Count	100.00
d.	Hematocrit	100.00
e.	Platelet Count	100.00
f.	Serum Pregnancy Test	100.00
g.	Urinalysis	60.00
h.	Fecalalysis	60.00
i.	Sputum AFB	100.00
8.	Clinical Chemistry	
a.	Uric Acid	130.00
b.	Blood Urea Nitrogen	100.00
c.	Lipid Profile	450.00
d.	Cholesterol	10.00
e.	Triglycerides	140.00
f.	SGPT (ALT)	190.00
g.	SGOT (AST)	190.00
h.	Sodium (Na)	225.00
i.	Potassium (K)	225.00
j.	Calcium (Ca)	225.00
k.	Chloride (Cl)	225.00
l.	Creatinine	125.00
m.	HDL	160.00
n.	B1B2	210.00
o.	Albumin	130.00
p.	Alkaline Phosphatase	250.00
q.	Amylase	400.00
r.	Lipase	350.00
s.	TPAG	250.00
t.	OGTT (75 grams)	450.00
u.	OGTT (100 grams)	550.00
9.	Hematology	
a.	Clotting time / Bleeding time	75.00
b.	Blood Typing / RH Typing	95.00
c.	Prothrombin Time	150.00
d.	Activated Partial Thromboplastin time	500.00
e.	Peripheral Blood Smear	400.00
f.	Erythrocyte Sedimentation Rate	100.00
10.	Serology/Immunology	
a.	Urine Pregnancy Test	100.00
b.	Typhoid IgG/IgM	700.00
c.	Rapid Plasma Reagin (RPR / CARBON)	120.00
d.	C-reactive Protein (CRP) Qualitative	150.00
e.	C-reactive Protein (CRP) Quantitative	240.00
f.	Antistreptolysin O Titer (ASOT) Qualitative	205.00
g.	Antistreptolysin O Titer (ASOT) Quantitative	150.00
h.	Hbs Ag Determination	170.00
i.	Dengue Package (Dengue Duo + CBC Platelet)	950.00
j.	Dengue Duo	900.00
k.	Anti HAV IgG/IgM	500.00
l.	H. Pylori Ag	690.00
m.	Syphilis	190.00
n.	Leptospirosis IgG/IgM	600.00
11.	Clinical Parasitology	
a.	Fecal Occult Blood Test	200.00
12.	Clinical Microscopy	
a.	Urine Ketone	40.00
13.	Microbiology	
a.	KOH Preparation	95.00

b.	Gram Stain	95.00
14.	Xray	
a.	Head	
i.	Skull APL	485.00
ii.	Mastoid Series	800.00
iii.	Skull APL	275.00
iv.	Skull Lateral	275.00
v.	Mandible (2 views)	260.00
vi.	Nasal Bone Tissue Lateral	260.00
vii.	Nasal Bone (2 views)	290.00
viii.	Towne's View	290.00
ix.	Water's View	275.00
x.	Submentovertex	290.00
xi.	Verticosubmento	290.00
b.	Neck	
i.	Neck APL	495.00
ii.	Cervical APL	485.00
iii.	Cervical Stress	715.00
iv.	Cervico APO	495.00
c.	Thorax	
i.	Chest PA/AP	275.00
ii.	Chest Lateral	300.00
iii.	Chest PAL	560.00
iv.	Chest Bucky	325.00
v.	Chest Apicolordotic View	270.00
vi.	Chest Decubitus	325.00
d.	Chest Below 12 Years Old	
i.	Chest APL	340.00
ii.	Chest AP	225.00
e.	Vertical Column	
i.	Thoraco-Lumbar APL	650.00
ii.	Thoraco-Lumbar APL/Lateral	390.00
iii.	Lumbo-Sacral APL	585.00
iv.	Lumbar AP/ Lateral / Oblique	325.00
v.	Cervico-Thoracic APL	650.00
vi.	Sacrum / Coccyx APL	520.00
vii.	Scoliosis Series	1,050.00
f.	Abdomen	
i.	Abdomen Supine / Upright	605.00
ii.	KUB	325.00
iii.	Flat Plate	320.00
g.	Upper Extremities	
i.	Humerus APL	485.00
ii.	Shoulder AP	260.00
iii.	Shoulder Lateral	260.00
iv.	Clavicle AP	260.00
v.	Elbow APL	485.00
vi.	Radius-Ulna APL	485.00
vii.	Wrist APL	485.00
viii.	Finger APL	455.00
ix.	Hand APO	485.00
h.	Lower Extremities	
i.	Hip Joint APL	520.00
ii.	Hip AP/Lateral	300.00
iii.	Femur APL	510.00
iv.	Knee APL	485.00
v.	Tibia-Fibula APL	485.00
vi.	Ankle APL	485.00
vii.	Ankle (3 views)	715.00
viii.	Pelvis Inlet/Outlet	585.00
ix.	Pelvis APL	585.00
x.	Pelvis AP/Lateral	340.00
xi.	Foot APO / APL	485.00
i.	ECG	
i.	ECG 12 Leads – Adult	400.00
ii.	ECG 15 Leads – Pedia	480.00
j.	Ultrasound	
i.	Auricular Area	900.00
ii.	Breast	1,500.00
iii.	Chest / Thoracic	1,200.00
iv.	Fetal Evaluation / Aging	800.00
v.	Fetal Evaluation / Aging with BPP	1,300.00
vi.	Hepatobiliary Tree / HBT	1,200.00
vii.	Inguinal Area	950.00
viii.	Lower Abdomen	1,250.00
ix.	Parotid	1,050.00
x.	Pelvic (Transabdominal)	750.00
xi.	Pelvic (Transvaginal)	900.00
xii.	Scrotum and Inguinal	1,400.00
xiii.	Superficial Mass	1,000.00
xiv.	Thyroid / Neck	1,250.00
xv.	Upper Abdomen	1,300.00
xvi.	Whole Abdomen	1,800.00
xvii.	KUB	1,000.00
15.	Other Fees	
a.	Catheter Insertion	200.00
b.	NGT Insertion	200.00
c.	Intravenous (IV) Insertion	200.00
d.	Covid-19 (Rapid Antigen Test)	650.00
e.	Pregnancy Package (CBC, Urinalysis, FBS, RPR, Blood Typing)	550.00
f.	T3	550.00
g.	T4	550.00
h.	FT3	900.00
i.	FT4	900.00
j.	TSH	900.00
k.	HBA1C	600.00
l.	Rheumatoid Factor	250.00
m.	PSA Free	1,500.00
n.	PSA Total	750.00
o.	CA – 125	1,300.00
p.	Semen Analysis	250.00

Nature of Lease	Fee for Lease Period
a) Rental fee for each burial lot (3 X 1.5 m)	3,000.00
b) For every additional layer thereof	1,700.00
c) For niches	300.00/year
d) Bone Box	3,000.00 & 200.00 per year thereafter
e) Mausoleum	1, 000.00.sq.m./year

Section 5F.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period. The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

Section 5F.03. Administrative Provisions

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this Municipality located at Brgy. SambagCulob.
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- (f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article G. Slaughterhouse Fees

Section 5G.01. Permit Fee to Slaughter. Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian. For this permit a permit fee in the amount of Php.100.00 shall be paid.

Section 5G.02. Imposition of Slaughter Fees. There shall be collected the following slaughter fees:

Kind of Animals	Amount of fee
For public and home consumption	
a. Large cattle per head	100.00
b. Hogs per head	75.00
c. Goats per head	50.00
d. Sheep per head	50.00
e. Other large animals per head	100.00

Section 5G.03. Place of Slaughter. The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; *Provided*, that the animal slaughtered shall not be sold or offered for sale.

Section 5G.04. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 5G.05. Corral Fee. The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

A. Corral Fee	
a.1. Large cattle, per head	50.00
a.2. Hogs per head	20.00
a.3. Goats per head	20.00
a.4. Sheep per head	15.00
a.5. Other per head	10.00
B. Ante-mortem fee:	
b.1. Large cattle, per head	20.00
b.2. Hogs per head	15.00
b.3. Goats per head	15.00
b.4. Sheep per head	15.00
b.5. Other per head	10.00
C. Post Mortem fee:	
Large cattle, per head	40.00
Hogs per head	30.00
Goats per head	30.00
Sheep per head	30.00
Other per head	10.00

Section 5G.06. Time of Payment

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

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

- (c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- (d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

Article H. Charge for Bid Proposal Form

Section 5H.01. Definition of Terms. As used in this Article, the following shall mean:

BAC – refers to the Bids and Awards Committee

Bidding Documents – refers to the documents issued by the procuring entity as the bases for bids, furnishing all information necessary for a prospective bidder to prepare a bid for the infrastructure projects, goods and/or consulting services required by the procuring entity.

Consulting Services – refers to services for infrastructure projects and other types of projects or activities of the government requiring adequate external technical and professional expertise that are beyond the capability and/or capacity of the government to undertake such as, but not limited to:

1. Advisory and review services;

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

Section 5E.03. Exemptions. Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule. An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year of the poverty line established by NEDA, whichever is higher.

Article F. Cemetery Charges

Section 5F.01. Imposition of Fees. There shall be collected the following rental fees for a period of five (5) years for the rental of Municipal Cemetery lots:

2. re-investment or feasibility studies;
3. design;
4. construction supervision; management and related services; and
5. other technical services or special studies.

Goods – refer to all items, supplies, materials and general support services, except consulting services and infrastructure projects, which may be needed in the transaction of public businesses or in the pursuit of any undertaking, period or activity, whether in the nature of equipment, furniture, stationery, materials for construction, or personal property of any kind, including non-personal or contractual services such as the repair and maintenance of equipment and furniture, as well as trucking, hauling, janitorial, security, and related or analogous, as well as procurement of materials and supplies as provided by the procuring entity for such services.

The term “related” or “analogous services” shall include, but not limited to, lease or purchase of office space, media advertisements, health maintenance services, and other services essential to the operation of the procuring entity.

Infrastructure Projects – include the construction, improvement, rehabilitation, demolition, repair, restoration or maintenance of roads and bridges, railways, airports, seaports, communication facilities, civil works, components of information technology projects, irrigation, flood control and drainage, water supply, sanitation sewerage and solid waste management systems, shore protection, energy/power and electrification facilities, national buildings and other related construction project of the government.

Section 5H.02. Imposition of Fee. There shall be collected fee the collected fee from the interested bidder for the bidding documents for procurement of goods, consulting services and infrastructure projects at the following rates:

Cost of Project (in PhP)	Fee (PhP)
1. Below 500,000.00	500.00
2. 500,000.00 up – below 1,000,000.00	1,000.00
3. 1,000,000.00 up – below 5,000,000.00	5,000.00
4. 5,000,000.00 up – below 10,000,000.00	10,000.00
5. 10,000,000.00 up – below 50,000,000.00	25,000.00
6. 50,000,000.00 up – 500,000,000.00	50,000.00
7. More than 500,000,000.00	75,000.00

Section 5H.03. Time and Manner of Payment. The fee herein imposed shall be paid to the Municipal Treasurer before securing the bidding documents from the BAC Secretariat.

Article I. Charge For NGO/CSO Accreditation Form

Section 5I.01. Imposition of Fee. There shall be collected fee at a rate of One Hundred Fifty Pesos P150.00 per set of documents from any organization or association that seeks for accreditation in the Sangguniang Bayan.

Section 5I.02. Time and Manner of Payment. The fee herein imposed shall be paid to the Municipal Treasurer before securing the accreditation documents from the Office of the Sangguniang Bayan.

CHAPTER VI - COMMUNITY TAX

Section 6.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 6.02. Individuals liable to Community Tax. Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00). In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 6.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated - Two (P2.00) Pesos; and
- (b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos. The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 6.04. Exemption. The following are exempted from the Community Tax:

- (a) Diplomatic and consular representatives; and
- (b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 6.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6.06. Time of Payment; Penalties for Delinquency

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

Section 6.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.08. Presentation of Community Tax Certificate on Certain Occasions

- (a) When an individual subject to community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business, or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate. The presentation of community tax shall not be required in connection with the registration of a voter.
- (b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction 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 one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6.09. Collection and Allocation of Proceeds of the Community Tax

- (a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws;
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality. The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:
 - (1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and

(2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and Other Impositions

Section 7A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. Unless specifically provided herein, all taxes, fees and charges imposed in this Code shall be paid within the first twenty (20) days of January of each year, in case of business or activity existing prior to the enactment of this revised Code.

For a newly-started business, the same shall be paid to the Municipal Treasurer upon filing of application for business permit and on the anniversary date of the issuance of such permit in case of renewal thereof.

Section 7A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months. Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

Section 7A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives. Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 7A.07. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown. The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 7A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 7A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality, and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any Municipal ordinance shall accrue to the General Fund of the Municipality.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Section 7B.03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

- (a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting of Distrainted Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) **Release of Distrainted Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) **Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled. Said Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of the Commission on Audit and the Municipal Assessor as Members.

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges,

interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

(g) **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

(h) **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

(i) **Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the Municipal Hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

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

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

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

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

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

(m) **Resale of Real Estate Take for Taxes, Fees or Charges.** The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this Municipality.

(n) **Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action.** The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

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

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

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 7C.01. Periods of Assessment and Collection

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

- (c) (10) years from discovery of the fraud or intent to evade payment. Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 1. The treasurer is legally prevented from making the assessment of collection;
 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 3. The taxpayer is out of the country or otherwise cannot be located.

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

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

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

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

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other Taxes, Fees or Charges. The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

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

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance. Unless specifically provided herein, any person who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of Two Thousand Five Hundred Pesos (P2,500.00), or an imprisonment for a period of not exceeding six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

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

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

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

Section 9.04. Effectivity. This Ordinance shall take effect on January 1, 2025.

CERTIFIED CORRECT:

(SGD.) ANGIE LYN M. PAUCHANO
Secretary to the Sangguniang Bayan

ATTESTED:

(SGD.) MA. TERESA F. DEBUQUE
Municipal Vice Mayor/Presiding Officer

CONCURRED:

(SGD.) FLOR G. ARANETA
SB Member

(SGD.) ALEX D. ARANO
SB Member

(SGD.) RORY S. BAYONA
SB Member

(SGD.) EMMA CHRISTINE E. BUYCO
SB Member

(SGD.) LYKA JOY D. GELLE
SB Member

(SGD.) IGMEDIO D. CABANGAL, JR.
SB Member

(SGD.) RAFFY C. LAGAMON
SB Member

(SGD.) KAREN MAE B. MANA-AY
SB Member

(SGD.) EFREN CASUMPANG
Liga ng mga Barangay Vice President

(SGD.) EDUARDO C. JOROQUE III
Municipal SK Federation President

APPROVED:

(SGD.) NATHALIE ANN F. DEBUQUE
Municipal Mayor

HUMAN ... (from page 3)

migrants who used to work in Negros Occidental, the number was reduced to about 3,000 because of the livelihood assistance provided by the provincial government.

The governor lauded social workers for their help in implementing the programs that uplift the economic status of Antiqueños and the province.

Meanwhile, News and Information Bureau Director IV Luis Morente, in his inspirational message, urged social workers to keep serving the people to promote their best welfare.

“Our government needs people like you who have the zeal to serve,” Morente said. (PNA)

NegOcc MSME

Summit cites need for innovation in biz dev’t

BACOLOD CITY (PIA) — Entrepreneurs from across Negros Occidental are urged to embrace innovation and adapt to market changes if enterprise growth and expansion are eyed.

During the recent Provincial Micro, Small, and Medium Enterprises (MSME) and Kapatid Mentor ME (KMME) Summit held in this city, the Department of Trade and Industry (DTI) enjoined business owners to explore innovative practices, including digitalization.

Bearing the theme “Innovate to Elevate: Empowering MSMEs for Sustainable Growth,” the Summit intended to empower MSMEs by giving them the resources, information, and skills they need to prosper in today’s competitive economy fueled by digital transformation.

Arlene Infante from the Association of Negros Producers stressed that innovation is no longer an option but a necessity for entrepreneurs that would open opportunities and bring about sustainable development.

“Let us take this opportunity to network with like-minded individuals, explore new ideas, and forge partnerships that will [bring] our businesses to new heights,” Infante said.

She noted that MSMEs are considered the backbone of the economy, comprising 99.63 percent of business enterprises operating in the country, per the 2023 data of the Philippine Statistics Authority (PSA).

“We believe that MSMEs are the backbone of the economy. We, MSMEs, are the engine of growth that drives our nation forward,” Infante stressed.

For his part, former businessman and now Bacolod City Mayor Alfredo Abelardo “Albee” Benitez urged MSMEs to be aware of modern technologies that can improve their operations and usher in growth for their businesses.

“We have to embrace technology for us to move forward and to be able to capitalize sang evolving environment diri sa aton. We have to be able to use, utilize ini nga technologies to be ahead sa aton competitors,” he said.

(We have to embrace technology for us to move forward and to be able to capitalize on the evolving environment around us. We have to be able to use, utilize these technologies to be ahead of our competitors.)

With linkage to proper markets as one of the major concerns of MSMEs, Benitez assured that the government is working to establish the best-suited market connections for all business types.

The province-wide MSME Summit also intended to celebrate small business owners, sustain the network among MSMEs, and enable them to be inspired by and learn from industry leaders. (AGP/BPS/PIA Negros Occidental)

BIR to launch nationwide crackdown vs fake PWD IDs

The Bureau of Internal Revenue (BIR) will launch a national crackdown against the sale and use of fake person with disability (PWD) identification cards (IDs) as revenue losses from this type of tax evasion scheme already amounted to over PHP88 billion.

In a statement Thursday, BIR Commissioner Romeo Lumagui Jr. said he ordered all officials to coordinate with other government agencies to prevent the use of fake PWD IDs.

Citing data from a recent Senate probe, Lumagui said revenue losses from the use of these fake IDs already amounted to PHP88.2 billion in 2023 alone.

Under the law, PWDs’ benefits include a 20 percent discount and an exemption from value-added tax (VAT) on certain goods and services.

The BIR however said unscrupulous persons exploited this system by selling fake PWD IDs to those fraudulently seeking to claim these benefits.

These fake IDs are not only sold on the streets but also through online marketplaces, making them easily accessible, according to BIR.

“People who sell and use fake PWD IDs are not only committing tax evasion, they are also disrespecting

legitimate and compliant PWDs. The discount given by law to PWDs is for the improvement of their well-being and easing of their financial burden,” Lumagui said.

“It is not some common discount card that is accessible to the general public. Expect the BIR to run after fake PWD ID sellers and users,” he added.

The BIR will continue to conduct tax audits on transactions involving PWDs reported by establishments.

As required under the regulations, establishments must provide records of sales to PWDs, including the name of the PWD, ID number, disability, and the amount of discount and VAT exemption given.

The BIR will also verify the legitimacy of the IDs submitted by establishments.

It warned that if PWD ID numbers are not legitimate, it will disallow the deductions claimed by the establishments.

VAT-exempt sales linked to fake IDs will likewise be assessed with deficiency VAT, including penalties and interest.

The BIR vowed to intensify its coordination with relevant government agencies, including the Department of Health and the National Council on Disability Affairs, to verify the legitimacy of PWD IDs. (PNA)



A lantern float featuring sea creatures was one of the attractions in the University of the Philippines Visayas Paskua 2024 Parade of Lights held in UPV Miagao Campus last December 16. UPV traditionally holds the lantern parade to kick off the holiday celebration. (UPV photo)

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ILOILO CITY WINS 2024 ASIAN TOWNSCAPE AWARDS

Iloilo River Esplanade of Iloilo City has been recognized at the Asian Townscape Awards (ATA), which honor cities, regions, and projects that have played a significant role as models in landscape construction.

City Planning and Development Office head Ronald Cartagena received the award in Fukuoka, Japan on November 18, 2024.

Spanning over 9 kilometers and stretching on both sides of the Iloilo River, the Iloilo River Esplanade is considered the longest linear park in the Philippines. It currently consists of 13 sections connected by 11 bridges, traversing five of the city's seven districts, and continues to expand.

Key points for criteria are the project's harmonious coexistence with the regional environment; safety, convenience, and sustainability; respect for regional culture and history; high artistic quality; contributions to local development; and capabilities of becoming models for other cities.

ATA aimed to honor cities, regions, and projects that facilitate and materialize the enhancement of the living environment through urban transformation in Asian cities. This and other exchange activities contributed towards more Asian cities realizing sustainable urban landscapes for the betterment of the environment and people.

ATA is an initiative of UN-HABITAT's Regional Office for Asia and Pacific (UN-HABITAT ROAP), Asian Habitat Society (AHS), Fukuoka Asian Urban Research Center (URC), and Asia Townscape Design Society (ATDeS).



“ We are incredibly proud and deeply honored that the Iloilo River Esplanade has been recognized with the prestigious 2024 Asian Townscape Award.

This recognition comes at a fitting time, as we host the 44th CityNet Executive Committee Meeting, where the Iloilo River Esplanade is showcased as one of the best practices of Iloilo City.

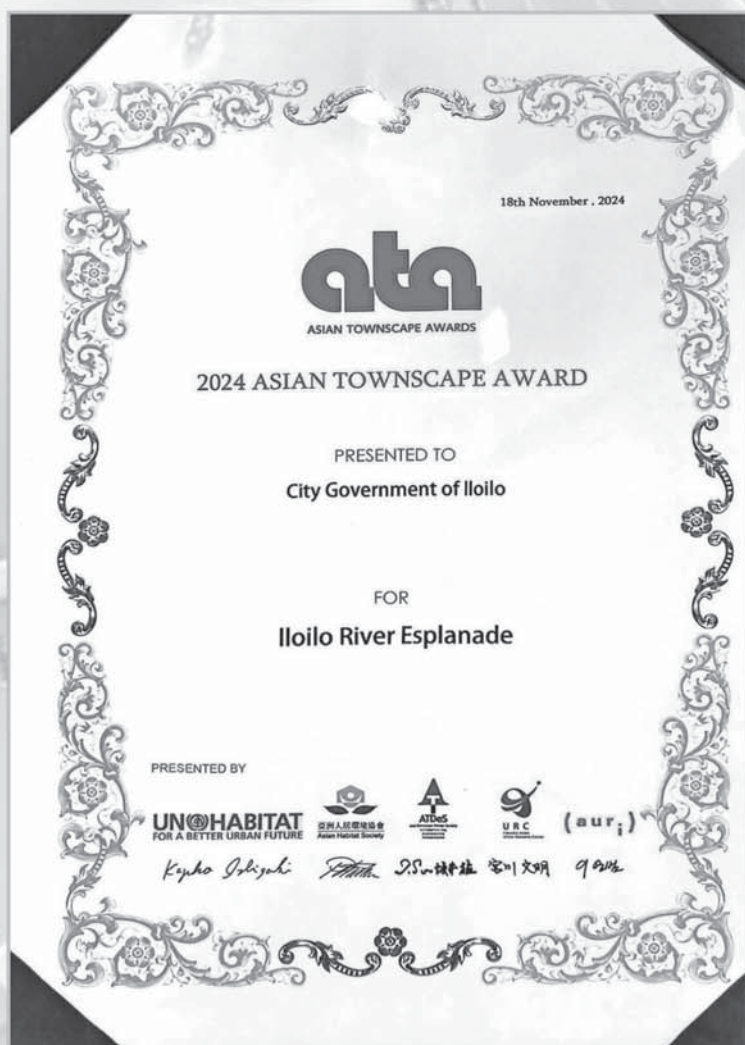
This achievement is a testament to our unwavering vision and commitment to sustainable urban development—an ethos that Iloilo City has consistently pursued.

The success of this iconic project is also a result of the leadership and vision of former Ilonggo Senator Franklin Dilon. His dedication to the development of the Iloilo River and its surroundings as a centerpiece for progress has been instrumental. His tireless efforts have transformed the Iloilo River into a symbol of urban sustainability and Ilonggo pride, laying the groundwork for the progress we continue to build upon today.

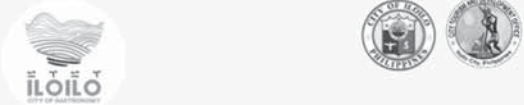
This award reaffirms Iloilo City's position as a model of sustainability and urban excellence, inspiring other cities to pursue similar initiatives. We extend our heartfelt gratitude to all stakeholders, past and present, who have contributed to this remarkable project.

As we celebrate this recognition, let us remain steadfast in our commitment to preserving and enhancing the legacy of the Iloilo River Esplanade, ensuring it continues to be a source of pride and inspiration for all Ilonggos.

— Mayor Jerry P. Treñas



CPDO / CENRO photos



GASTRONOMY OF ILOILO CITY



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www.fb.com/iloilocitytourism
iloilocitytourism@gmail.com
 0910 450 6817

Molo



The travel time is approximately 20-30 minutes by jeepney and 20-25 minutes by taxi/car.

Pancit Molo is a soup-based dish of meat-filled dumplings, shredded chicken, some diced spring onions, a bit of oily broth, and fried garlic essences. It is a spicy soup that is said to have originated from the town of Molo.

AREVALO



The travel time is approximately 30-45 minutes by jeepney. The travel time is approximately 30 minutes by taxi.

known for their live seafood and patrons have the option to have live seafood like crabs and fishes cooked according to what they want. This was a treat from my friend so she was the one who ordered for us. While waiting for our food, I decided to check out the place.

AREVALO



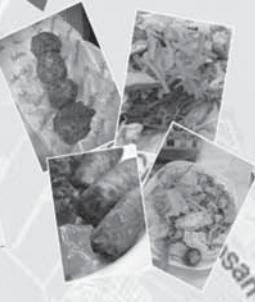
Tatoy's Manokan and Seafood known for their seafood, and patrons have the option to have seafood like crabs and fishes cooked according to their preference.

Their specialty is the "daraag" or native "lechon manok," a barbecued chicken dish that is prepared by marinating the meat in vinegar and calamansi, then stuffed with lemongrass and sampalok leaves.

The travel time is approximately 30-45 minutes by jeepney. The travel time is approximately 25-30 minutes by taxi.



Iloilo City Proper



The travel time is approximately 20 minutes by jeepney and 15-20 minutes via taxi/car.

Roberto's has been known as the Filipino-Chinese snack—siopao because of its tasty and heavy delicious filling tucked in a firm steamed bun. Since 1978, Roberto's has been dubbed as the oldest, famous, largest, and best tasting siopao in Iloilo. Aside from siopao, they also have bihon, sotanghon, canton, meatballs, camaron relleno, morcon, and lumpiang shanghai.

La Paz



The travel time is approximately 20-30 minutes by jeepney and 20-25 minutes by taxi/car.

A trip to the "City of Love" is not complete without having a taste of its signature and heartwarming noodle soup, best known as La Paz Batchoy.

La Paz Batchoy also referred to as batchoy or batsoy, is a famous noodle soup from La Paz, Iloilo City, made with pork offal, crushed chicharon, meat stock, and fresh egg noodles.



Original Biscocho Haus began in 1975 as a cottage industry of specialty food products in the Jaro, Iloilo City. Biscocho has been the Ilonggos' favorite pasalubong and it was the store's specialty. They offer variety of delicious delicacies like biscocho, piaya, barquillos, butterscotch, merengue, toasted mamon and many more.

The travel time is approximately 25 minutes by jeepney and 15-20 minutes by taxi/car.

Mandurriao



A must-visit spot located in the Boardwalk/Esplanade area in Iloilo. Known for their array of restaurants with Filipino cuisine, especially the local dishes. It has the perfect ambiance to dine in. Imagine sipping classic brewed coffee whilst looking at the Ilonggo skyline or witnessing a breathtaking sunset.



The travel time is approximately 20 minutes by jeepney and 15-20 minutes via taxi/car.



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