

Republic of the Philippines  
Province of Aklan  
Municipality of Malay

**MUNICIPAL REVENUE ORDINANCE NO. 279**  
Series of 2009

**AN ORDINANCE ENACTING THE REVISED REVENUE CODE OF THE  
MUNICIPALITY OF MALAY, AKLAN**

Be it ordained by the Sangguniang Bayan of the Municipality of Malay, Aklan that:

**CHAPTER I. GENERAL PROVISIONS**

***ARTICLE A. SHORT TITLE AND SCOPE.***

SECTION 1A.01. **Short Title.** – This Ordinance shall be known as the Revised Revenue Code of the Municipality of Malay.

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

***ARTICLE B. CONSTRUCTION OF PROVISIONS.***

SECTION 1B.01. **Words and Phrases not herein expressly defined.** - Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in Republic Act No. 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 or if applied they would lead to absurd or highly improbable results.

- (a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other words in this Code which have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) **Gender and Number.** Every word in 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 and every word importing the plural number shall extend and apply to one person or thing.
- (c) **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 hereof, when expressed in days, shall be computed by excluding the first day and including the last day, except when the last day falls on Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.

- (d) **References.** All references to Chapters, Articles, and Sections are to the Chapters, Articles, Section in this Code, unless otherwise specified.
- (e) **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 question involved therein.
- (f) **Conflicting Provisions of Sections.** If the provisions of different Sections in the same Chapter conflict with each other, the provision of the Section which is last in point of sequence shall prevail.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section, which is the last in point of sequence, shall prevail.

### **ARTICLE C. DEFINITION OF TERMS**

SECTION 1C.01. **Definition of Terms.**– As used in this Code, the following words or phrases are defined as follows:

- (a) **“Business”** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- (b) **“Charges”** - refer to pecuniary liability, such as rents or fees against persons or property.
- (c) **“Cooperative”** – is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful common social or economic end, making equitable 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.
- (d) **“Corporation”** – includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating 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.

- (e) **“Countryside and Barangay Business Enterprise”** – refers to any business entity, association, or cooperative” registered under the provisions of Republic Act Numbered

Sixty-eight Hundred Ten (RA 6810) otherwise known as “Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).

- (f) “**Fee**” – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.
- (g) “**Franchise**” – is a right or privilege, affected with the public interest that is conferred upon probate 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.
- (h) “**Gross Sales or Receipts**” – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).
- (i) “**Levy**” – means an imposition or collection of an assessment, tax, fee, charge or fine
- (j) “**License or Permit**” – is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) “**Municipal Waters**” – include not only streams, lakes and tidal waters within the municipality, not being to subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine water included between the two line drawn perpendicularly to the coastline from points where the boundary lines of the municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.
- (l) “**Operator**” – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- (m) “**Privilege**” - means a right or immunity granted as a peculiar benefit advantage or favor.
- (n) “**Persons**” – mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- (o) “**Rental**” – means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (p) “**Residents**” – refer to natural persons who have their habitual residence in the 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 Municipality. In the absence of such law, juridical persons are residents of the Municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

- (q) “**Revenue**” – includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) “**Services**” – means the duties, work, or functions performed or discharged by a government officer or by a private person contracted by the government, as the case may be.
- (s) “**Tax**” – means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (t) “**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.** – As used in this Article, the following words and phrases are defined as follows:

- (a) “**Advertising Agency**” – include 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.
- (b) “**Agricultural Products**” – include the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, 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.

**Agricultural products** as defined include those that have undergone not only simple but even sophisticated processes and prepare the products for the market.

The term **by-product** shall mean those materials which in the cultivation or processing of an Article remain over, and which are still of value and marketable like copra cake or molasses from sugar cane.

- (c) “**Amusement**” – is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.
- (d) “**Amusement Places**” – include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.

- (e) “**Banks and other Financial Institutions**” – include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock market, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder.
- (f) “**Brewer**” – includes all persons who manufacture fermented liquors of any description for sale or delivery to others, but does not include manufacturers of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily production does not exceed Two Hundred gauge liters.
- (g) “**Business Agent**” (Agente de Negocio) – includes all persons who act as agents of others in the transaction or business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) “**Capital Investment**” – is the capital which 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 particular taxing jurisdiction.
- (i) “**Carinderia**” – refers to any public eating place where foods already cooked are served at a price.
- (j) “**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.
- (k) “**Contractor**” – includes persons, natural or juridical, not subject to professional tax imposed by the province, 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 and operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shop 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; 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.

- (l) “**Dealer**” – means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producers or manufacturers 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.
- (m) “**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 person, entities or agencies exempt from tax which are subsequently sold, transferred, or exchanged in the Philippines to non-exempt private person or entities, the purchaser or recipient shall be considered the importer thereof.
- (n) “**Manufacturer**” – includes every person who, by physical or chemical process, alters the exterior texture or form, or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition; alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any use or industry; or combines any raw material or manufactured or partially manufactured product with other materials or products of the same or of a different kind in such manner that the finished product of such process or such material, or manufactured or partially manufactured product in its 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.
- (o) “**Marginal Farmer or Fisherman**” – refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself or his immediate family and whose annual net income from such farming or fishing does not exceed FIFTY THOUSAND PESOS (P50, 000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.
- (p) “**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, fork-lifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes.
- (q) “**Peddler**” – is a person who, either for himself or for commission, travels from place to place within the Municipality and sells his goods or offers to sell or deliver the same.
- (r) “**Public Market**” – refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like.

- (s) “**Rectifier**” – comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and 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.
- (t) “**Restaurant**” – refers to any place, which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (u) “**Retail**” – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
- (v) “**Vessel**” – includes every type of boat craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (w) “**Wholesale**” – means a sale where the purchaser buys or imports the commodities for resale to persons other than the end-user regardless of the quantity of the transaction.

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

- (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquor, 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>	<b>Tax Per Annum</b>
Less than P 10,000.00	P 181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00

5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	At a rate not exceeding thirty seven and a half percent (37-1/2%) of one & one percent (1.1%) in excess of 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 in 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 schedule:

<u>Gross Sales / Receipts for the Preceding Calendar year</u>	<b>Tax Per Annum</b>
Less than P 1,000.00	P 19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,400.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one & One percent (1.1%).

The business enumerated in subsection (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Article.



(c) On exporters, manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under subsections (a), (b) and (d) of this Article:

- (1) Rice and corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry 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 above rates not exceeding one-half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) On retailers in accordance with the following schedule:

<u>Gross Sales / Receipts</u> <u>For the Preceding Year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.2%
More than 400,000.00	1.1%

The rate of two & two percent (2.2%) per annum shall be imposed on sales not exceeding FOUR HUNDRED THOUSAND PESOS (P400, 000.00), while the rate of one & one percent (1.1%) per annum shall be imposed on sales in excess of the first FOUR HUNDRED THOUSAND PESOS (P400, 000.00).

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

(e) On contractors/service establishments and other independent contractors, in accordance with the following schedule:

Gross Sales/Receipts for the  
Preceding Calendar Year

Amount of Tax Per Annum

Less than 5,000.00	P 30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one & one percent (1.1%) in excess of 2,000,000.00

The graduated tax on contractors/service establishments and other independent contractors shall likewise be collected from tax subjects enumerated under Section 19 (c) of Presidential Decree No. 231, as amended, but which are no longer included in the enumeration of “contractor” under Section 131 of Republic Act No. 7160.

1. welding shops
2. service stations
3. white/blue printing, recopying or duplicating services
4. assaying laboratories
5. advertising agencies
6. shops for shearing animals
7. vaciador shops
8. stables
9. construction of motor vehicles, animal drawn vehicles, bicycles, and/or tricycles
10. lathe machine shops
11. furniture shops
12. proprietors of bulldozers and other heavy equipment available to others for consideration

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 and operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shop 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 resorts, hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

(f) On business establishments, not mentioned under subsections (e) and (k) of this Article principally rendering or offering to render services such as but not limited to the following:

- (1) Commission agents
- (2) Lessors, dealers, brokers of real estate, transportation terminals
- (3) On travel agencies & travel agents;
- (4) On boarding houses, pension houses, motels, apartments and condominiums;
- (5) Subdivision owners, private cemeteries, memorial parks
- (6) Privately-owned markets;
- (7) Job placement and recruitment agencies
- (8) Tricycles, motor vehicles
- (9) Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
- (10) Operators of cable network system;
- (11) Operators of computer services establishment;
- (12) Cockpit operations (to include pasada and cockpit rentals);
- (13) General consultancy services;

- (14) Rentals of scuba diving devices, windsurf, speedboats, paraw, aquabike, banana boat, jetski.
- (15) Transportation, freight-in, forwarders and other related contractors; and
- (16) All other similar activities consisting essentially of the sales of services for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	P 30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one & one percent (1.1%) in excess of 2,000,000.00.

- (g) On banks and other financial institutions, at a rate of fifty percent (50%) of one & one percent (1.1%) of the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (h) On commercial livestock farms, fishponds and other producers of agricultural, marine and aquatic products in accordance with the following schedule:

With Gross Sales or Receipts for the preceding Calendar year in the amount of	<b>Amount of Tax Per Annum</b>
Less Than	P10,000.00
P 10,000.00 or more but less than	P 90.75
15,000.00 or more but less than	121.00
20,000.00 or more but less than	166.10
30,000.00	242.00

30,000.00 or more but less than	40,000.00	363.00
40,000.00 or more but less than	50,000.00	453.20
50,000.00 or more but less than	75,000.00	726.00
75,000.00 or more but less than	100,000.00	907.50
100,000.00 or more but less than	150,000.00	1,210.00
150,000.00 or more but less than	200,000.00	1,512.50
200,000.00 or more but less than	300,000.00	2,117.50
300,000.00 or more but less than	500,000.00	3,025.00
500,000.00 or more but less than	750,000.00	4,400.00
750,000.00 or more but less than	1,000,000.00	5,500.00
1,000,000.00 or more but less than	2,000,000.00	7,562.50
2,000,000.00 or more but less than	3,000,000.00	9,075.00
3,000,000.00 or more but less than	4,000,000.00	10,890.00
4,000,000.00 or more but less than	5,000,000.00	12,705.00
5,000,000.00 or more but less than	6,500,000.00	13,406.25
6,500,000.00 or more	At a rate of 18.75% of	1.1%

- (i) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of fifty pesos (P55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the city 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 peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (j) On Café, cafeterias, ice cream and other refreshment parlors, restaurants soda fountain bars, carinderias or food caterers in accordance with the following schedule:

With gross sales or receipts for the preceding Calendar year in the amount of		<b>Amount of Tax Per Annum</b>	
Not over	P/20,000.00		0.275%
Over P/20,000.00 but not over	50,000.00	P/55 plus	0.55%
	<i>of excess over P/20,000.00</i>		
Over P/50,000.00 but not over	100,000.00	P/220 plus	0.825%
	<i>of excess over P/50,000.00</i>		
Over P/100,000.00 but not over	200,000.00	P/605 plus	1.1%
	<i>of excess over P/100,000.00</i>		
Over P/200,000.00 but not over	500,000.00	P/1,705 plus	1.375%
	<i>of excess over P/200,000.00</i>		
Over P/500,000.00 but not over	750,000.00	P/5,830 plus	1.65%
	<i>of excess over P/500,000.00</i>		
Over P/750,000.00 but not over	1 million	P/9,955 plus	1.925%
	<i>of excess over P/750,000.00</i>		
Over P/1 million		P/14,767.50 plus	2.2%
	<i>of excess over 1 million</i>		

(k) Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rink, bath houses, swimming pool, exclusive clubs such as country and sports clubs, resorts and other similar places; billiard or pool tables, bowling alleys, circuses, carnivals or the like; merry-go-rounds, roller coasters, ferries wheel, swings, shooting galleries and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks and other similar establishments –

With gross sales or receipts for the preceding Calendar year in the amount of				<b>Amount of Tax Per Annum</b>
Not over P/20,000.00				0.275%
Over P/20,000.00 but not over 50,000.00		P/55	plus	0.55%
		<i>of excess over P/20,000.00</i>		
Over P/50,000.00 but not over 100,000.00		P/220	plus	0.825%
		<i>of excess over P/50,000.00</i>		
Over P/100,000.00 but not over 200,000.00		P/605	plus	1.1%
		<i>of excess over P/100,000.00</i>		
Over P/200,000.00 but not over 500,000.00		P/1,705	plus	1.375%
		<i>of excess over P/200,000.00</i>		
Over P/500,000.00 but not over 750,000.00		P/5,830	plus	1.65%
		<i>of excess over P/500,000.00</i>		
Over P/750,000.00 but not over 1 million		P/9,955	plus	1.925%
		<i>of excess over P/750,000.00</i>		
Over P/1 million		P/14,767.50	plus	2.2%
		<i>of excess over 1 million</i>		

(l) On operators of public utility vehicles maintaining booking office, terminal, or waiting station & other vehicle for hire for the purpose of carrying passengers from this municipality under a certificate of public convenience or similar franchises or permits:

Aircraft	2,000.00/unit/annum
Ship	2,000.00/unit/annum
Buses / trucks (6 wheeler up)	2,000.00/unit/annum
Other four wheeled vehicles	1,000.00/unit/annum

**SECTION 2A.03-1. Presumptive Income Level. Business Categories.** - For purposes of this Code, business establishments within the municipal jurisdiction of Malay are classified into the following categories:

- A) Cottages/Resorts/Hotels/Lodging Houses/Boarding Houses/ and other similar establishments;
- B) Bars/Restaurants/Cafeterias/and other similar establishments;
- C) Stores/Boutiques/Trading/Retailers/ and other similar establishments;
- D) Wholesalers / Importers / Exporters / Distributors / Dealers / and other similar establishments;
- E) Other establishments not covered by categories A, B, C and D.

**SECTION 2A.03-2. Presumptive Income Level. Computation. Formula.** -To approximate gross receipts of business categories classified by the preceding section, the following formula shall be observed in computing the Presumptive Income Level:

**1) Category A**

Number of Rooms x Room Rate x 30 days x 8 months = Annual PIL

**2) Category B**

Sales per day x 30 days x 12 months = Annual PIL

**3) Category C**

a) Sales per day x 30 days x 12 months x 2%(30,000.00 but not over 400,000.00 sales) = Annual PIL

b) Sales per day x 30 days x 12 months x 1%(sales over 400,000.00) = Annual PIL

**4) Category D**

Sales per day x 30 days x 12 months = Annual PIL

**5) Category E**

PIL shall be based on the schedule of minimum gross sales/receipts as prescribed by the subsequent section.

**SECTION 2A.03-3. Presumptive Income Level. Stratified Schedule of Presumptive Income Level. Schedule of Minimum Gross Sales.** - In no case business establishments not having declared annual sales/receipts or misdeclared the same, for purposes of municipal taxation, shall be allowed to claim annual gross sales/receipts lower than the minimum prescribed by the Municipal Treasurer.

The Municipal Treasurer, in consultation with the Local Finance Committee, shall prepare a stratified schedule of Presumptive Income Level and schedule of minimum gross sales annually, and the same shall be duly ratified by the Sangguniang Bayan and approved by the Municipal Chief Executive.

**SECTION 2A.04. Exemptions.** - Business engaged in the production, manufacture, refinery, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this article.

**SECTION 2A.05. Tax on Newly-Started Business.** - In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

SECTION 2A.06. **Surcharge and Interest.** – Twenty five percent (25%) surcharge on the amount of taxes, fees, or charges not paid on time and an interest of two percent (2%) per month on municipal taxes, fees or charges including surcharge until such amount is fully paid but in no case shall be the total interest on the unpaid amount or portion exceed thirty six (36) months.

### ***ARTICLE B. SITUS OF TAX***

#### **SECTION 2B.01. Situs of the Tax. -**

(a) For purposes of collection of the business tax under the “situs” of the tax, the following condition 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 maybe.

The city or municipality specifically mentioned in the articles of incorporation or official registration papers as being the official address of 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 or City, 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 Municipal Mayor within fifteen (15) days after such transfer or relocation is effected.

- 2) “***Branch or Sales Office***” – a fixed place in a locality which conducts operations of the business as an extension of the principal office. 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 issued 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 in 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 purposes 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, agribusiness, marine or aquatic, livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods or products. However, on site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.01 of this Code.



**b) Sales Allocation.**

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

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

- 4) In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

Sixty percent (60%) to the city or municipality where the factory is located; and

Forty percent (40%) to the city or municipality where the plantation is located;

- 5) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

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

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

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

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

### ***ARTICLE C. PAYMENT OF BUSINESS TAXES***

#### **SECTION 2C.01. Payment of Business Taxes. -**

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Code shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and open line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.02 and Section 2B.02 of this Code any one person, natural or judicial, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.02 of this Code which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related business.

(c) In cases where a person conducts or operates two (2) or more businesses mentions in Section 2A.02 of this Code which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

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

**SECTION 2C.03. Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the: first twenty (20) days of January, April,

July and October of each year. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

#### SECTION 2C.04. **Administrative Provisions.** -

- (a) **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter, in this municipality, shall first obtain a Mayor's Permit and pay the fee therefore 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 Receipts.** 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 (P25.00) 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 purchases 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 provisions on Presumptive Income Level provided by this Code shall apply.
- (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 (10%) corresponding to the two (2%) per

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

- (f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P100.00).
- (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 judicial, 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 under a new name will only be considered by this Municipality 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 transfer of the business to under existing local tax ordinance.

2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the currently 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 retire of terminated.
  3. The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) **Death of Licensee.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue if the term for which the tax was paid.

**ARTICLE D. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS.**

SECTION 2D. 01. **Imposition of Tax.** - There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	P 242.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	182.00
Sports contest/exhibitions per day	550.00

SECTION 2D.02. **Time of Payment.** - The tax herein imposed shall be payable before engaging in such activity.

**ARTICLE E. TAX ON MINING OPERATIONS**

Section 2E.01. Definitions. – As used in this Code, the following words and phrases are defined as follows:

- (a) **“Minerals”** – refer to natural 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”** – mean any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff and rock phosphate.

SECTION 2E.02. **Imposing of Tax.** - There is hereby levied an annual tax at the rate of two percent (2%) based on the gross receipts for the preceding year of mining operations.

SECTION 2E.03. **Situs of the Tax.** - Payment of the tax shall be made to this municipality that has jurisdiction over the mining area. If the area transcends two (2) or more local government units, payment shall be made to the Municipality having the largest area.

SECTION 2E.04. **Exclusion.** - Extractions 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 naturally associated substances.

SECTION 2E.05. **Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year.

SECTION 2E.06 . **Administrative Provision.** -

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

#### ***ARTICLE F. TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS.***

SECTION 2F.01. **Definitions.** - As used in this Code, the following words and phrases are defined as follows:

- (a) “***Forest products***” – mean timber, pulpwood/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, game, 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 2F.02. **Imposition of Tax.** - There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

SECTION 2F.03. **Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the twenty (20) days of January, April, July and October of each year.

#### ***ARTICLE G. TAX ON BUSINESS OF OPERATING MOTORIZED TRICYCLE***

SECTION 2G.01. **Definitions.** - As used in this Code, the following words and phrases are defined as follows:

- (a) “**Motorized Tricycle**” is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single-wheel sidecar or a motorcycle with a two-wheel cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) “**Tricycle Operators**” are persons engaged in the business of operating tricycles.

SECTION 2G.02. **Imposition of Tax.** - There is hereby levied an annual tax on the business of operating motorized tricycles at the annual rate of Two Hundred Sixty-Four Pesos (P264.00) per tricycle. Operating in Mainland Malay and Five Hundred Fifty Pesos (P550.00) operating in Boracay Island.

SECTION 2G.03. **Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the twenty (20) days of January, April, July and October of each year.

#### **ARTICLE H. TAX ON PRIVATE CEMETERIES AND MEMORIAL PARKS**

SECTION 2H.01. **Imposition of Tax.** - There is hereby levied an annual tax on private cemeteries and memorial parks at One Thousand One Hundred Pesos (P1, 100.00) per hectare.

#### **ARTICLE I. SPECIAL LEVY ON LANDS.**

SECTION 2I.01. **Special Levy. Definition.** - Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

SECTION 2I.02. **Imposition of Levy.** - A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the Municipality at a rate not exceeding sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

SECTION 2I.03. **Exemptions.** - The special levy shall not apply to lands owned by:

- (a) The Republic of the Philippines or any of its political sub-divisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- (b) Charitable institutions, churches, personages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- (c) Duly registered cooperatives as provided for under Republic Act No. 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the Municipality for the construction of such projects or improvements.

SECTION 2I.04. **Time of Payment.** - The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

SECTION 2I.05. **Collection and Accrual of Proceeds.** - Collection of special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the General Fund of this Municipality.

SECTION 2I.06. **Administrative Provisions.** -

(a) **Ordinance Imposing a Special Levy.** A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Bayan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said ordinance.

(b) **Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

(c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the land affected as shown by the books of the Municipal Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the Municipal Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

(d) **Taxpayer's Remedies against Special Levy.** Any owner of real property affected by a special levy, or any person having a legal interest therein may, within sixty (60) days, from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals, by filing a petition under oath, in the form prescribed for the purpose, together with copies of the tax declarations and affidavits or documents submitted in support of the appeal.

## **ARTICLE J. SOCIALIZED HOUSING TAX**

SECTION 2J.01. **Definition.** - As used in this Code, the following terms and phrases are defined as follows:



- (a) **“Socialized Housing”** – refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interests payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.
- (b) **“Urban Areas”** – refer to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

SECTION 2J.02. **Exemptions.** - The following are exempted from the socialized housing tax:

- (a) Those included in the coverage of Republic Act No. 6657, otherwise known as Comprehensive Agrarian Reform law.
- (b) Those actually used for national defense and security of the state;
- (c) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of Republic Act 7279 shall be covered by this tax.
- (d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and
- (e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

SECTION 2J. 03. **Imposition of Tax.** - There is hereby imposed a socialized housing tax at the rate of one-half percent (1/2%) on the assessed-value of land in urban areas in excess of fifty thousand pesos (P50, 000.00).

SECTION 2J.04. **Collection and Accrual of Proceeds.** - The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of this Municipality.

SECTION 2J. 05. **Administrative Provisions.** - The Municipal Assessors shall keep an updated record of areas, classified as urban, within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P50,000.00). For purposes of collection, the Municipal Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

#### **ARTICLE K. TAX ON ADVERTISEMENT**

SECTION 2K.01. **Imposition of Tax.** - There is hereby levied a tax on billboards, signboards, or advertisements at the rate prescribed hereunder:

Amount of Tax Per Annum

- (a) Billboards or signboards for advertisement of a business, per sq. m. or fraction thereof:
  - single face . . . . . P 30.00
  - double face . . . . . P 60.00
- (b) Billboards or signs for professional per sq. m. or fraction thereof . . . . . P 20.00
- (c) Billboards, signs or advertisements for business or profession painted on any building or structure or otherwise separated or detached therefrom per sq. m. or fraction thereof . . . . . P 25.00
- (d) Advertisements by means of placards, per sq. m. or fraction thereof . . . . . P25.00
- (e) Advertisements for business or profession by means of slides in movies payable by owners of movie houses. . . . . P 200.0
- (f) In addition to the taxes provided above, items (a) to (d), mass display of the same shall be subject to additional charges based on the following quantities and schedules:
  - From 100 to 250 display signs . . . . . P400.00
  - From 251 to 500 display signs . . . . . P500.00
  - From 501 to 750 display signs . . . . . P600.00
  - From 751 to 1,000 display signs . . . . . P800.00
  - From 1,001 or more display signs. . . . . P2,000.00
- (g) **Advertisement by means of vehicles, balloons, Kites, etc.**
  - Per day or fraction thereof . . . . . P100.00
  - Per week or fraction thereof. . . . . P500.00
  - Per month or fraction thereof.. . . . P2,000.00
- (h) **Advertisement by handbills or leaflets:**
  - Per day or fraction thereof, per person . . . . . 150.00

SECTION 2K.02. **Exemption.** - Signs, signboards, billboards, and advertisements displayed at the place where the profession or business advertised is conducted shall be exempt from the tax imposed in this Article.

SECTION 2K.03. **Time of Payment.** - The tax imposed in this Article shall be paid to the Municipal Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed.

**CHAPTER III. PERMIT AND REGULATORY FEES**

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

SECTION 3A.01. **Imposition of Fee.** - There shall be collected and annual fee at the rates provided hereunder for the issuance of a Mayor’s Permit to every person that shall conduct a business, trade or activity within this 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 or trade for which the permit fee has been obtained and the corresponding fee paid for.

For purposes of the Mayor’s Permit Fee, the following definition of business size is hereby adopted:

<u>Characteristics</u>	<u>Asset Size</u>	<u>Number of workers</u>
Cottage	PhP 500,000 and below	1 - 10
Small	Over PhP 500,000 to PhP 5M	11 - 99
Medium	Over PhP 5M to PhP 20 M	100 – 199
Large	Over PhP 20M	200 and above

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

(a) Businesses subject to graduated fixed taxes

Amount of Fee Per Annum

1. On Manufacturers/Importers/Producers

Cottage	200.00
Small	500.00
Medium	1,000.00
Large	2,000.00

2. On Banks and Financials Institutions

Small	1,000.00
Medium	3,000.00
Large	5,000.00

3. On Contractors/Service Establishments

Cottage	P	200.00
Small		400.00
Medium		800.00
Large		1,000.00

4. On Wholesalers/Retailers/Dealers or Distributors

Cottage	P	200.00
Small		400.00
Medium		800.00

Large		1,000.00
5. On Trans-loading Operations		
Medium	P	2,000.00
Large		4,000.00
6. Wholesales/Retailers/Dealers or Distributors of “sin” products such as liquor, distilled spirits and manufactured tobacco or cigarettes		
Cottage		400.00
Small		700.00
Medium		1,200.00
Large		2,000.00
7. On commercial livestock farms, fishponds and other producers of agricultural, marine and aquatic products in accordance with the following schedule:		
(1) <i>On fishpond/fishpens:</i>		<i>Mayor’s Permit Fee</i>
Less than 1 hectare		P/ 150.00
More than 5 has. but less than 10 has.		300.00
More than 10 has. but less than 20 has.		700.00
More than 20 has. but less than 50 has.		1,200.00
(2) <i>Other agricultural, marine and aquatic products</i>		150.00
8. On café, cafeterias, ice cream and other refreshment parlors, restaurants soda fountain, bars, carinderias or food cafeterias:		
<i>No. of Employees/Workers</i>		<i>Mayor’s Permit Fee</i>
Cottage		P/ 200.00
Small		500.00
Medium		800.00
Large		1,000.00
9. On amusement and other recreational places in accordance with the following schedule:		
Night and day clubs	P/	1,500.00
Nightclub or day clubs		1,000.00
Cocktail lounges, bars, disco houses, beer		800.00
Gardens and other similar establishments		1,000.00
Cabarets, dance halls, or dancing pavilion		100.00
Circuses, carnivals and the like		150.00
for the first 10 days		300.00
for the 11 <sup>th</sup> day and additional		
Bowling establishments		

Skating rinks	200.00
Boxing Stadium	500.00
Amusement Devices	
Each jukebox	200.00
Each machine or apparatus for visual entertainment	100.00
Each apparatus for weighing persons	100.00
Each machine for dispensing or vending Softdrinks and the like	100.00
Each machine or apparatus for printing Letters and numbers	100.00
Other amusement and recreational places	500.00

10. Other Businesses

Cottage	P	200.00
Small		400.00
Medium		800.00
Large		1,000.00

11. Business engaged in the production, manufacture, refinery, distribution or sale of oil, gasoline, and other petroleum products shall be subject to a Mayor's Permit Fee of P/500.00.

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

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

**SECTION 3A.03. Administrative Policies. -**

- (a) **Posting of Permit.** Every permittee shall keep the permit conspicuously posted at all times in his place of business or office or if the individual 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.
- (b) **Duration and Renewal of Permit.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31<sup>st</sup>) of December following the date of issuance thereof unless revoked or surrendered earlier. The permit issued shall be renewed within the first twenty - (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

- (c) **Revocation of Permit.** When a person doing business in the Municipality violates any provision of this Code; refuses to pay an indebtedness or liability to the Municipality, abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner; is a nuisance or is permitted to be used as a resort for disorderly conduct, the Municipal Mayor, after investigation, may revoke the permit. Such revocation shall forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the court for violation of any provision of this Code or any ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked, until resolved by the Sangguniang Bayan.
- (d) **Issuance of Duplicate Permit.** The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of ONE HUNDRED PESOS (P100.00)

**ARTICLE B. PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/ LICENSEES /  
PROMOTERS AND COCKPIT PERSONNEL.**

SECTION 3B.01. **Definitions.** - As used in this Code, the following words and phrases are defined as follows:

- (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 an individual who, alone or with another, initiates a cockfight, or calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (a) **“Gaffer (Mananari)”** is a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (b) **“Referee (Sentenciador)”** refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting; and decides and makes known his decision by word or gesture the result of the cockfight by announcing the winner or declaring a tie in a contest game.

SECTION 3B.02. **Imposition of Fees.** - There shall be collected the following fees from cockpit operators/owners/licensees:

**(a) On cockpit operators/owners/licensees:**

1. Filing fee .....P 1,000.00
2. Annual Cockpit Mayor’s Permit Fee ..... P 5,000.00
3. Franchise Fee .....Ten Percent (10%) of the capital investment in the establishment of the cockpit.

***(b) On cockpit personnel, per annum:***

1. Promoters/Hosts . . . . .	1,000.00
2. Pit Manager . . . . .	500.00
3. Referees (Sentenciador) . . . . .	500.00
4. Bet Taker (Kristo/Lamiador) . . . . .	200.00
5. Bet Manager (Maciador/Kasador) . . . . .	200.00
6. Gaffer (Mananari) . . . . .	500.00
7. Cashier . . . . .	200.00
8. Derby (Matchmaker) . . . . .	1,000.00

**SECTION 3B.03. Time and Manner of Payment.-**

- (a) The filing fee and the mayor’s permit to operate are payable annually to the Municipal Treasurer upon filing of application which shall be made within twenty (20) days of January of each year, in case of renewal thereof.
- (b) The grantee shall pay a franchise fee equivalent to ten percent (10%) of the total capital investment in the establishment of the cockpit payable to the Municipal Treasurer before the release of franchise. The payment of franchise fee is good for the ten (10) year life span of said franchise and without prejudice to the payment of fees relative to the required annual mayor’s permit to operate which the grantee must comply.

***ARTICLE C. PERMIT FEE ON PEDALED TRICYCLE***

**SECTION 3D. 01. Imposition of Fee.** - There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of One Hundred Fifty Pesos (P150.00) per annum.

**SECTION 3D. 02. Time of Payment.** - The fees imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

***ARTICLE D. FEES ON IMPOUNDING OF A STRAY ANIMAL***

**SECTION 3E. 01. Definition.** - As used in this Code, the following terms and phrases are defined as follows:

- (a) **“Astray Animal”** means an animal which is set loose unrestrained, and not complete control of its owner, or the charge or in possession thereof, found roaming at large in public or private places whether fettered or not.
- (b) **“Public Place”** includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

- (c) **“Private Place”** includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.
- (d) **“Large Cattle”** includes horses, mules, asses, carabaos, and other domestic members of the bovine family.

SECTION 3E.02. **Imposition of Fee.** - There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in the public or private places:

	<u>Amount of Fee</u>
(a) Large Cattle	P 200.00
(b) All other animals	100.00 + P50.00/day

SECTION 3E.03. **Time of Payment.** – The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

**ARTICLE E. PERMIT FEE ON CIRCUS AND OTHER PARADES**

SECTION 3F.01. **Imposition of Fee.** - There shall be collected a Mayor’s Permit Fee of ONE HUNDRED PESOS (P100.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

SECTION 3F.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 ten (10) days before the scheduled date of the circus or parade and on such activity shall be held.

SECTION 3F.03. **Exemption.** - Civic and military parades and religious processions shall not be required to pay the permit fee imposed in this Article.

**ARTICLE F. REGISTRATION AND TRANSFER FEES  
ON LARGE CATTLE**

SECTION 3G.01. **Definitions.** - For purposes of this Article, “large cattle” includes a two-year old horse, mule, ass, carabao, or other domesticated members of the bovine family.

SECTION 3G.02. **Imposition of Fees.** - The owner of a large is required to register his ownership thereof with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee
(a) For Certificate of Ownership	P 500.00



- (b) For Certificate of Transfer 200.00
- (c) For Registration of Private Brand 200.00

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

**SECTION 3G.03. Time and Manner of Payment.** - The fees shall be paid to the Municipal Treasurer upon registration or transfer of ownership of large cattle.

**SECTION 3G.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 large cattle presented to the Municipal Treasurer shall be recorded in registry book showing 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, age, sex, brand and other identifying marks of the large cattle. These data shall also be stated in the certificate of ownership issued to the owner thereof.
- (c) If the large cattle is sold or the ownership is transferred to another person, the names and residences of the vendor or transferor and the vendee or transferee, and or reference by number to the original certificate of ownership with the name of the local unit that issued it shall likewise be indicated in the transfer certificate of ownership. No entries of transfer shall be made or certificates of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificates of ownership and certificates of transfer and such other documents that show title to the owner.

**ARTICLE G. PERMIT FEE FOR EXCAVATION**

**SECTION 3H. 01. Imposition of Fee.** - There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

- (a) For crossing streets with concrete pavement:
 

	<u>Amount of Fee</u>
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	P 200.00/minimum area
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	50.00
- (b) For crossing streets with asphalt pavement:
 

1. Minimum fee	150.00
----------------	--------

- |  |            |       |
|--|------------|-------|
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80 m)     | 10.00      |       |
| <br>(c) For crossing the streets with gravel pavement  |            |       |
| 1. Minimum fee   | 50.00      |       |
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters) | 5.00       |       |
| <br>(d) For crossing existing curbs and gutters resulting in the damage                                |            |       |
|  | 200.00     |       |
| <br>(e) Additional fee for delay in excess of excavation period provided in the Mayor's Permit.        |            |       |
|  | 100.00/day |       |
| <br>(f) Deposit fee for restoration and maintenance  |            |       |
| Work per sq.m. or 100% of the valued/damaged to be assessed by the Municipal Engineer.                 |            | roads |

**SECTION 3H.02. Time and Manner Payment.** - The imposed fees 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.

***ARTICLE H. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES***

**SECTION 3I.01. Imposition of Fees.** - Every person before using instruments of weights and measures within the Municipality shall first have them sealed and licensed annually and shall pay therefore to the Municipal Treasurer the following rates:

- |  |                      |  |
|--|----------------------|--|
| (a) For sealing linear metric measures;                              |                      |  |
|  | <u>Amount of Fee</u> |  |
| Not over one (1) meter . . . . . P                                   | 20.00                |  |
| Over one (1) meter . . . . .   | 30.00                |  |
| <br>(b) For sealing metric measures of capacity:                     |                      |  |
| Not over ten (10) liters . . . . .                                   | 20.00                |  |
| Over ten (10) liters . . . . .                                       | 30.00                |  |
| <br>(c) For sealing metric instruments of weight with a capacity of: |                      |  |
| With capacity of not more than 30 kg . . . . .                       | 30.00                |  |

With capacity of more than 30 kg. but not more than 300 kgs . . . . .	40.00
With capacity of more than 300 kgs. but not more than 3,000 kgs . . . . .	60.00
With capacity of more than 3,000 kgs. . . . .	80.00

(d) For an apothecary balance or other balance of precision, the fee shall be doubled.

(e) For sealing scale or balance with complete set of weights:

For each scale or balances or other balances with complete set of weights for use therewith . . . . .	20.00
For each extra weight . . . . .	5.00

(f) 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 TWENTY PESOS (P20.00) for each instrument shall be collected.

**SECTION 3I.02. Payment of Fees and Surcharge.** - The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weight or measure instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt is issued for one year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument retested and the corresponding fee paid within the prescribed period shall subject the owner or user to a surcharge of five hundred per cent (500%) of the prescribed fees which shall no longer be subject to interest.

**SECTION 3I.03. Place of Payment.** - The fees herein levied shall be paid in this municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fees in the municipality where he maintains his residence.

**SECTION 3I.04. Exemptions.** -

(a) All instruments of weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free of charged.

(b) Dealers of weights and measures instrument intended for sale.

**SECTION 3I.05. Administrative Provisions.** -

(a) 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 (1) 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.

- (b) The Municipal Treasurer shall keep full sets of secondary standards in his office for use in testing of weights and measures. These secondary standards shall be compared with the fundamental standards in the Department of Science and Technology at least once a year. 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.
- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

**ARTICLE I. UTILITY CHARGES FOR FILM OUTFITS, TV NETWORKS,  
ADVERTISING AGENCIES AND OTHER RELATED ENTITIES**

SECTION 3J.01. **Definitions.** - As used in this Code, the following terms and phrases are defined as follows:

- (a) **“Commercial Entities”** – a duly registered business establishment under Philippine Laws operating for profit.
- (b) **“Utilization Charges”** – a charge to be collected by the local government of Malay for the use of public places and services rendered to commercial entities utilizing the Municipality of Malay for full merchandising and as a venue for filming, conducting activities for profit or promotion of product or service.

SECTION 3J.02. **Utilization Schedule of Charges.** –

	<u>Movie/TelevisionFilming</u>	<u>PromotionalActivities/Events</u>
For International Audience	P 50,000.00	P 50,000.00
For National Audience	30,000.00	25,000.00 - 50,000.00
For Local Audience	20,000.00	10,000.00

SECTION 3J.03. **Payment of Utilization Charges.** - Utilization Charges shall be paid to the Municipal Treasurer of Malay in cash, check or similar bank instrument.

SECTION 3J.04. – **Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor’s Permit before location-filming is commenced.

**ARTICLE J. PERMIT FEE ON AGRICULTURAL AND FORESTRY  
MACHINERY AND OTHER HEAVY EQUIPMENT**

SECTION 3K.01. **Imposition of Fees.** - There shall be collected an annual permit fee at the following rates for each machinery or heavy equipment from operators of the said machinery renting out said equipment in the Municipality.

	<u>Rate of Fee Per Annum</u>
a. Hand tractors	P 100.00
b. Light tractor	100.00
c. Heavy tractor	200.00
d. Bulldozers	400.00
e. Forklift	200.00
f. Heavy Grader	300.00
g. Light Grader	200.00
h. Backhoe	400.00
i. Rock crusher	1,000.00
j. Batching Plant	1,000.00
k. Transit/Mixer Truck	400.00
l. Dump Truck	200.00
m. Cargo Truck	150.00
n. Other agricultural machinery or heavy equipment not enumerated above	100.00

SECTION 3K.02. **Time and Manner of Payment.** - The fee imposed herein shall be payable prior to the rental of the equipment or upon application for a Mayor's Permit.

**ARTICLE K. FRANCHISE AND OTHER FEES ON TRICYCLE OPERATION.**

SECTION 3L.01. **Definitions.** - As used in this Code, the following terms and phrases are defined as follows:

- (a) ***“Tricycle-for-hire”*** is a vehicle composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (b) ***“Motorized Tricycle Franchise”*** is a document granting privilege to a person, natural or juridical, to operate tricycles-for-hire for a period of THREE (3) YEARS and over specified zones.
- (c) ***“Zone”*** is a contiguous land area or block, say subdivision or a barangay, where tricycles-for-hire may operate without a fixed origin and destination.

SECTION 3L.02. **Imposition of Fees.** - There shall be collected franchisee fee in the amount of THREE HUNDRED PESOS (P300.00) for the operation of tricycles-for-hire for a period of THREE (3) YEARS .

***Other fees on tricycle operation:***

- (a) Filing fee ..... P 50.00
- (b) Fare adjustment fee for fare increase. .... 50.00
- (c) Filing fee for amendment of Franchise ... . . . . 50.00
- (d) Change Unit/Ownership..... 100.00

**SECTION 3L.03. Time of Payment. -**

- (a) The franchise fee shall be paid to the Municipal Treasurer upon application or renewal of the franchise.
- (b) The filing fee shall be paid upon submission of franchise application, based on the number of units.
- (c) Filing fee for amendment of franchise shall be paid upon application for a transfer to another zone or change of ownership of unit.

**ARTICLE L. PERMIT FEE ON OCCUPATION/CALLING NOT  
REQUIRING GOVERNMENT EXAMINATION**

**SECTION 3M. 01. Imposition of Fee. -** There shall be collected as annual fee at the rate of P/ 200.00 for the issuance of Mayor’s Permit from every person who shall be engaged in the practice of the occupation or calling not requiring government examination within the municipality. Occupation or calling under this section are classified as follows:

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

**SECTION 3M.02. Exemption. -** All professionals who are subject to the Provincial Tax Imposition pursuant to Section 139 of the local Government Code; and government employees are exempted from payment of this fee.

**SECTION 3M.03. Persons Governed. -** The following workers or employees whether working on temporary or permanent bases, 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 cigarettes factories; construction and/or repair shops of motor vehicles; carpentry shops; drug manufacturing; distillers, edible oil or lard factories; electric bulbs and 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; 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; polastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
  - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk 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 saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishments whose employees and workers attend to the daily needs of the inquiring of 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 peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishments; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper club and all other business establishments whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabaret, 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 18<sup>th</sup> 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 3M.02.

**SECTION 3M. 04. Time and Manner of Payment.** - The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employer shall advance the fees to the municipality for its employees.

**SECTION 3M. 05. Surcharge for Late Payment.** - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-Five percent (25%) of the original amount of the fee due; such surcharge shall be paid at the same time and in the same manner as the tax due.

Newly hired workers and/or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to starts working.

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

#### ***ARTICLE M. BUILDING PERMIT AND OCCUPANCY FEES***

**SECTION 3N.01. – Building Permit Administrative Provision.** No person, firm, corporation and contractor is allowed to construct, repair or renovate any kind of building or any structure, temporary or permanent without securing first Building Permit from the office of the Municipal Engineer.

**SECTION 3N.02. Assessment and Collection of Fees.** - There shall be an assessed and collected fees and charges for services rendered in connection with the processing and issuance of a Building Permit in accordance with the following rates:

##### **1. Payment schedule for building permit**

- (1) Excavation for Foundation and Basement ----- P5.00/cu.m.



- (2) Payment of Residential Building:
- a. Above 20 sq.m. up to 50 sq.m. ----- 2.00/sq.m.
  - b. Above 50 sq.m. up to 100 sq.m. ----- 4.00
  - c. Above 100 sq.m. up to 150 sq.m. ----- 5.00
  - d. Above 150 sq.m. ----- 6.00
- (3) Payment of Commercial Building:
- a. Up to 5,000 sq.m. ----- 9.60/sq.m.
  - b. Above 5,000 sq.m. up to 6,000 sq.m. ----- 8.80
- (4) Payment of Institutional, Social and Educational Building:
- a. Up to 5,000 sq. m. ----- 8.00/sq.m.
  - b. Above 5,000 sq.m. up to 6,000 sq. m. ----- 7.50
- (5) Payment of Agricultural Building (includes greenhouses, granaries, barns and poultry houses, piggeries and others:
- a. Up to 20 sq.m. ----- Exempted
  - b. Above 20 sq.m. up to 500 sq. m. ----- P 1.00
  - c. Above 500 sq.m. up to 1,000 sq.m. ----- 1.50
- (6) Payment of Footing or Foundation of Buildings/Structures:
- Per sq. m. or fraction thereof of footing ----- 200.00
- (7) Payment of Building with a Height of more than 8.00 meters
- shall be charged an additional fee of ----- 0.20/cu.m.
- (8) Repairs on Building of Structures:
- a. Repair costing up to P5,000 ----- Exempted
  - b. Repair costing more than P5,000 shall be charge 1% of the Estimated Cost of repair.
- (9) Construction of Tombs and canopies, mausoleums and niches in Cemeteries and memorial parks:
- a. Plain tombs, cenotaphs or monuments without backdrop wall, canopy or roofing ----- Exempted
  - b. Canopied tomb, whether partially or totally roofed over per sq.m. ----- 3.00
  - c. Semi-enclose mausoleums whether canopied or not ----- 4.00
  - d. Totally enclose mausoleums, per sq.m. ----- 8.00
- (10) Fencing Permit Fee:
- a. Fences up to 1.80 meters in height, made of materials other than those mentioned above per l.m. ----- 5.00

- b. Fences in excess of 1.80 meters in height made of materials other than those mentioned above ----- 5.00
- (11) Demolition Fee/Moving of Buildings/Structures:
  - a. Demolition Fee: Area involved per sq.m. ----- 4.00
  - b. Moving Fee : Area of building/structure to be moved per sq.m. ----- 4.00
- (12) Construction Fee Erection of Towers:
  - a. Residential ----- Exempted
  - b. Commercial/Industrial:
 

	<u>Self Supporting</u>	<u>Tiron</u>
1. Up to 10 meters in height -----	P2,000.00	P200.00
2. Every meter or fraction thereof in excess of 10 m. -----	100.00	10.00
- (13) Construction of Steel Tanks for Commercial/Industrial Use:
  - a. Up to 10 cu.m. ----- 400.00
  - b. Every cu.m. or fraction thereof in excess of 10 cu.m. to 100 cu.m. ----- 20.00
  - c. in excess of 100 cu.m. – 1,000 cu.m. ----- 16.00
- (14) Steel Tank Underground:
  - a. Up to 20 cu.m. ----- 600.00
  - b. Every cu.m. or fraction thereof in excess of 20 cu.m. ----- 20.00
- (15) Sanitary/Plumbing Permit Fees:
  - a. One unit, composed of one water closet, two floor drains, one lavatory, two faucets and one shower head ----- 30.00/unit
- (16) Sign Permit Fees:
  - a. Up to 4.00 sq.m. of Signboard area ----- 200.00
  - b. Every sq.m. or fraction thereof in excess of 4 sq.m.----- 20.00

**SECTION 3N.04. Assessment and Collection of Fees.** - There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permits fees, signboard permit fees, plumbing inspection permit fees, sanitary inspection fees, mechanical installation and inspection fees, and such other imposition as may be prescribed by the Department of Public Works and Highways on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within this municipality in the exercise of regulatory powers over public and private buildings and structures in accordance with the rules and regulations implementing Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines.

**SECTION 3N.05. Time and Manner of Payment.** - The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of the building permit.

SECTION 3N.06. **Accrual of Payment.** - Building Permit Fees and Occupancy Permit Fees shall accrue entirely to this Municipality.

SECTION 3N.07. **Penalty.** - Any person, firms, corporations and contractors who violate any provisions of the preceding Section of this Article shall be fined TWO THOUSAND FIVE HUNDRED PESOS (P2,500.00) and shall be ordered to correct the defect or violation. If after fifteen (15) days, due Notice has been served, the defect of the structure is not yet corrected, the whole building or structure shall be demolished at the expense of the owner and or imprisonment of not more than thirty (30) days or both upon the discretion of the court.

SECTION 3N.09. – **Imposition of Fee.** There shall be collected a Mayor’s Permit fee for the occupancy of newly constructed house, building, and other structure as follows:

- |   |                              |
|---|------------------------------|
| (a) Building for commercial or industrial purpose | 50% of 1% of the actual cost |
| (b) Apartment or house for rent                   | 40% of 1% of the actual cost |
| (c) Residential house                             | 20% of 1% of the actual cost |

SECTION 3N.10. **Occupancy Permit .** - All persons, firms or corporations issued a Building Permit shall be required to secure an Occupancy Permit first from the Municipal Engineer’s Office and duly endorsed by the Sangguniang Bayan of this Municipality before occupying their structure/building.

SECTION 3N.11. **Time of Payment.** - The fee shall be paid to the Municipal Treasurer upon submission of application to occupy the house or building with the Mayor.

#### ***ARTICLE N. PERMIT FEE ON ELECTRICAL INSTALLATION***

SECTION 30.01. **Imposition of Fee.** - Every person who shall install or alter, or cause to install or alter any exterior or interior electrical installation shall pay the following fees:

- |   |         |
|---|---------|
| 1. Temporary light, for celebration, fiestas, etc.<br>For each light, switch convenient outlet        | P 10.00 |
| 2. Temporary light construction shall be charged  | 10.00   |
| 3. Permit fee for inspection and other miscellaneous fee:   |         |
| <b>a. For each inspection</b>   |         |
| 1. Residential  | 100.00  |
| 2. Commercial/Industrial  | 200.00  |
| 3. Institutional  | 100.00  |
| <b>b. For each separation, alternation, reconnection,<br/>        or relocation of electric meter</b> |         |
| 1. Residential  | 50.00   |
| 2. Commercial/Industrial  | 100.00  |
| 3. Institutional  | 50.00   |
| <b>c. For condemnation of electrical meter</b>  | 50.00   |
| <b>d. For insurance or cancellation of wiring permit</b>  |         |
| 1. Residential  | 50.00   |

2. Commercial/Industrial	100.00
3. Institutional	50.00
<i>e. For each true copy and certification of electrical certificate</i>	20.00
<i>f. Temporary current connection for testing purposes only in commercial and/or industrial establishment</i>	30.00
4. For each electrical outlet	10.00

SECTION 30.02. **Time of Payment.** -The fees imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit with the Mayor.

**ARTICLE O. PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS**

SECTION 3P.01. **Definitions.** As used in this Code, the following terms and phrases are defined as follows:

**Flash Point** - means that lowest temperature at which a volatile oil will give off explosive or ignitable vapors.

**Combustible** - refers to any chemical or substance, which is capable of catching and burning.

**Explosive** – is any substance capable of bursting loudly and violently because of rapid chemical change.

SECTION 3P.02. **Imposition of Fee.** - The following fees shall be collected annually from every person storing the following substances, which are intended for sale or for carrying on a business activity:

(a) **Flammable Liquids.** Flammable liquids with flash point at 20oF or below, such as gasoline and carbon besulphide, naphtha, benzyl, alledin and acetone:

Over	18.95	to	94.75	lbs.	P	25.00
Over	94.75	to	189.50	lbs.		33.50
Over	189.50	to	379.00	lbs.		56.50
Over	379.00	to	1,895.00	lbs.		73.50
Over	1,895.00	to	3,790.00	lbs.		100.00
Over	3,790.00	to	5,685.00	lbs.		126.00
Over	5,685.00	to	7,580.00	lbs.		153.50
Over	7,580.00	to	9,475.00	lbs.		180.00
Over	9,475.00	to	11,370.00	lbs.		233.00
Over	11,370.00	to	13,265.00	lbs.		286.50
Over	13,265.00	to	15,160.00	lbs.		340.00
Over	15,160.00	to	30,230.00	lbs.		420.00
Over	30,230.00	to	37,900.00	lbs.		553.50
Over	37,900.00	to	189,400.00	lbs.		820.00
Over	189,400.00	to	378,000.00	lbs.		1,100.00

Over	378,000.00				1,600.00
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- (a) Flammable liquids with flash points of above 20°F and below 70°F such as alcohol, amyl-acetate, tolnol ethyl acetate:

Over	18.95	to	94.75	lbs.	P	20.00
Over	94.75	to	189.50	lbs.		33.50
Over	189.50	to	379.00	lbs.		50.00
Over	379.00	to	1,879.00	lbs.		73.50
Over	1,895.00	to	3,790.00	lbs.		73.50
Over	3,790.00	to	18,950.00	lbs.		133.50
Over	18,950.00	to	94,750.00	lbs.		276.60
Over	94,750.00	to	189,500.00	lbs.		553.50
Over	189,500.00					685.50

- (b) Flammable liquids with flash point of 70°F to 200°F such as turpentine thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleaning solvent, polishing liquids.

Over	18.95	to	94.75	lbs.	P	25.00
Over	94.75	to	189.50	lbs.		28.00
Over	189.50	to	379.00	lbs.		33.50
Over	379.00	to	8,995.00	lbs.		53.50
Over	8,995.00	to	18,950.00	lbs.		86.50
Over	18,950.00	to	37,900.00	lbs.		153.50
Over	37,900.00	to	189,500.00	lbs.		220.00
Over	189,500.00	to	379,000.00	lbs.		353.50
Over	379,000.00	to	1,895,000.00	lbs.		553.50
Over	1,895,000.00	to	3,411,000.00	lbs.		1,100.00
Over	3,411,000.00					1,433.00

- (c) Flammable liquids with flash point of over 200°F when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, etc.

Over	18.95	to	94.75	lbs.	P	25.00
Over	94.75	to	189.50	lbs.		28.00
Over	189.50	to	379.00	lbs.		33.50
Over	379.00	to	1,895.00	lbs.		60.00
Over	1,895.00	to	3,790.00	lbs.		100.00
Over	3,790.00	to	75,800.00	lbs.		153.50
Over	75,800					220.00

- (d) Flammable gases such as Acetylene, hydrogen, coal gas, and other flammable in gaseous form except liquified petroleum gas and other compressed gases:

Over	17.75	to	94.75	lbs.	P	25.00
Over	94.75	to	379.00	lbs.		33.50
Over	379.00	to	1,879.00	lbs.		60.00
Over	2,879.00	to	7,580.00	lbs.		100.00

Over	7,580.00	to	37,900.00	lbs.	220.00
Over	37,900.00	to	189,500.00	lbs.	420.00
Over	189,500.00	to	379,000.00	lbs.	620.00
Over	379,000.00				1,100.00

(e) Combustible:

(1) Calcium Carbide:

Over	10	but not more than	20 kg.	P	5.00
Over	20	but not more than	50 kg.		50.00
Over	50	but not more than	500 kg.		60.00
Over	500	but not more than	1,000kg.		80.00
Over	1,000	but not more than	5,000 kg.		100.00
Over	5,000	but not more than	10,000 kg.		120.00
Over	10,000	but not more than	50,000 kg.		170.00
Over	50,000				220.00

(2) Pyrolyxin

Over	10	to	20 kg.	P	33.50
Over	50	to	200 kg.		56.50
Over	200	to	500 kg.		73.50
Over	500	to	1,000 kg.		120.00
Over	1,000	to	3,000 kg.		220.00
Over	3,000	to	10,000 kg.		353.50
Over	10,000				620.00

(3) Matches

Over	25	to	100 kg.		33.50
Over	100	to	500 kg.		86.50
Over	500	to	1,000 kg.		153.50
Over	1,000	to	5,000 kg.		286.50
Over	5,000				420.00

(4) Nitrate, phosphorous, bromine, sodium, picnic acid, and other hazardous, explosive, corrosive, oxidizing and lockrymatery properties.

Over	5	to	25 kg.		33.50
Over	25	to	100 kg.		40.00
Over	100	to	500 kg.		70.00
Over	500	to	1,000 kg.		120.00
Over	1,000	to	5,000 kg.		170.00
Over	5,000				220.00

(5) Shredded combustible materials such as wood shavings (kusot), waste (estopa) sisal, cakum, and other similar combustible materials.

Over	.252	to	2.8 cu. m	33.00
Over	2.8	to	14.0 cu. m.	60.00
Over	14.0	to	28.0 cu. m.	80.00
Over	28.0	to	70.0 cu. m.	120.00
Over	70.0	to		170.00

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

Over	50	to	100 kg.	35.00
Over	100	to	1,000 kg.	50.00
Over	1,000	to	5,000 kg.	80.00
Over	5,000			120.00

SECTION 3P.03. **Time of Payment.** - The fees imposed in this Article shall be paid to the Municipal Treasurer upon application with the Office of the Fire Department for inspection for the purpose of securing a permit under existing pertinent ordinances governing fire safety requirements.

**ARTICLE P. PERMIT AND INSPECTION FEE ON MACHINERIES  
AND ENGINES**

SECTION 3Q.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:

(a) Internal combustible engines:

1.	2HP and below	P	100.00
2.	5HP and below but not lower than 3HP		200.00
3.	10HP and below but not lower than 5HP		400.00
4.	14HP and below but not lower than 10HP		600.00
5.	Above 15HP		700.00 for the first 15 plus P2.00 for every horse power above 15HP

(b) Other stationery engines or machines:

1.	3HP and below	P	80.00
2.	5HP and below but not lower than 3HP		150.00
3.	10HP and below but not lower than 5HP		250.00
4.	14HP and below but not lower than 10HP		350.00
5.	Above 14HP		400.00 plus P2.00 for every horse power beyond 14HP

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

**SECTION 3Q.02. Time of Payment.** - The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit to the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or every quarter as the case may be.

**SECTION 3Q.03. 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 Q. PERMIT FEE FOR INSPECTION AND VERIFICATION  
OF SUBDIVISION**

**SECTION 3R.01. Imposition of Fee.** - There shall be collected a Mayor’s Permit Fee for the verification and inspection of subdivision in this municipality, in accordance with the existing ordinance and law.

(a) Permit Fee for Verification

	<u>Annual Fee</u>
(1) For subdivision less than five (5) has.	P 150.00
(2) For subdivision from five (5) to less than ten (10) has.	300.00
(3) For subdivision over ten (10 ) has.	500.00

In addition, subdivision owner shall pay an annual of Ten Pesos (P10.00) for verification and inspection per hectare or fraction thereof until the construction of the roads, bridges, drainage system, installation of electrical post, and water system, if any are complete.

(b) Final Permit for Inspection:

(1) For the first twenty (20) linear meters	50.00
(2) For every meter in excess of linear meters	0.50
(3) Streets:	
a. For the first 20 square meter	20.00
b. For every sq. m. in excess of 20 sq. m.	0.50
(4) Reinforced concrete culvert for every meter	1.50
(5) Bridge	300.00

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

**SECTION 3R.02. Time of Payment.** - The fees imposed in this article shall be paid by the subdivision owner or his representative to the Municipal Treasurer before verification or inspection is conducted.



SECTION 3R.03. **Administrative Provision.** - The Municipal Mayor shall administer the provision of this article and other existing ordinance, executive orders, laws, regulating to, and governing subdivision and housing projects.

**ARTICLE R. PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALK, ALLEYS, PATIOS, PLAZAS AND PLAYGROUND**

SECTION 3S.01. **Imposition of Fee.** - Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof this municipality in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

- |                      |   |   |
|----------------------|---|---|
| (1) For construction | P | 30.00/sq.m. per week<br>or a fraction thereof |
| (2) Others           |   | 10.00/sq. m. per day                          |

For wake and other charitable, religious and educational purposes, use and/or occupancy is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

SECTION 3S.02. **Time of Payment.** - The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

SECTION 3S.03. **Administrative Provision.** - The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

**ARTICLE S. PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES**

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

- |   |   |          |
|---|---|----------|
| 1. Conference, meetings, rallies and demonstration<br>in outdoor, in parks, plazas, roads/streets | P | 500.00   |
| 2. Dances   |   | 500.00   |
| 3. Coronation and ball  |   | 500.00   |
| 4. Promotional sales  |   | 1,000.00 |
| 5. Other Group Activities   |   | 1,000.00 |

SECTION 3T.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 3T.03. **Exemption.** - Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

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

#### ***ARTICLE T. SNORKELING FEE***

SECTION 3U.01. **Definitions.** - As used in this Article, the following terms and phrases are defined as follows:

- (a) ***Snorkeling Areas*** – refer to designated areas wherein tourists are permitted to conduct snorkeling activities.
- (b) ***Sea Rangers*** – refer to FARMC members deputized by the Local Government of Malay as caretakers of snorkeling and other marine protected areas.
- (c) ***Snorkelers*** – refer to anybody submerged in water for the purpose of viewing marine life and underwater scenery using a certain device or simply swimming within the snorkeling area.

SECTION 3U.02. – **Snorkeling Areas.** The following are hereby declared snorkeling areas:

- (a) Area offshore Barangay Tambisaan, Manocmanoc.
- (b) Area offshore Angol Point.
- (c) Area offshore between Willy's Place and Fridays (Fridays Reef).
- (d) Ilig-iligan Reef
- (e) Balinghai Reef
- (f) Said to Sawang Reef (Sitio Bolabog of barangay Balabag)
- (g) Tabon Point Reef
- (h) Area off-shore Caticlan Airport and Sambiray
- (i) Tulubhan Reef
- (j) Coral Garden – Off-shore Casa Pilar
- (k) Other areas duly declared by LGU-Malay to be such by way of legislation

SECTION 3U.05. – **Snorkeling Fee.** A snorkeling fee of FORTY PESOS (₱40.00) shall be charged to anyone who snorkel in a designated snorkeling area. Such amount shall be allocated for the maintenance and preservation of the marine life and the natural marine scenery in the declared snorkeling areas.

SECTION 3U.06. – **Manner and Custody of Collections.** Collection and custody of snorkeling fees shall be delegated to a designated FARMC member of the concerned barangay, remittance of which shall be made according to the terms stipulated in a Memorandum of Agreement entered into by the concerned parties.

SECTION 3U.07. – **Collection Sharing.** Collected snorkeling fees shall be shared by the sea rangers or caretakers, the concerned barangay and the Municipality of Malay based on the rates of percentage agreed upon by the aforementioned parties in a Memorandum of Agreement.

**ARTICLE U. REGISTRATION & FRANCHISING FEE OF MOTORIZED  
BANCAS/VESSELS**

SECTION 3V.01. – **Regulatory Act.** All owner/s or operator/s, natural or juridical, of motorized banca/vessels operating within the municipal waters of Malay shall first secure a franchise from the Malay Local Ferry Franchising Board (MLFFB) before applying for a Certificate of Public Convenience (CPC) with MARINA, motorboats without the aforementioned franchise shall be restricted to render ferry service within the municipal waters of Malay.

SECTION 3V.02. **Definitions.** - As used in this Article, the following terms and phrases are defined as follows:

- (a) **Ferry Franchise** – a special privilege to operate a ferry service within the municipal waters of Malay granted to a person, natural or juridical, by the Sangguniang Bayan through a duly constituted Board;
- (b) **Ferry Service** – pertains to a utility rendered by any motorized boat either to person/s or cargoes for purposes of transport, boating, diving, snorkeling and other similar water activities within or originating from the municipal waters of Malay.
- (c) **Motorized Banca/Vessels** – pertain to a sea craft, of any make and size, operation of which depends upon an engine.
- (d) **Municipal Waters** – refer to all waters along, between and connecting mainland Malay and the different islands of this Municipality as delineated by pertinent accepted indicators or boundaries attested by the appropriate government agencies.

SECTION 3V.06. – **Rates of Franchise Fee.** Applicants for a ferry franchise shall be charged the following fees:

Vessels with wooden hull

(Cargo/Passenger) - - - - - ₱40.00 per gross ton or minimum of ₱300/vessel

Vessels with steel hull or Aluminum hull

(Cargo/Passenger) - - - - - 60.00 per gross ton or minimum of ₱800/vessel

SECTION 3V.07 **Imposition of Fees.** - There shall be collected an annual registration fee from the owners of the following means of transport within this Municipality.

***For each fishing boat or motorboat:***

(a) 16 horsepower or less .....	150.00
More than 16 horse power but less than 40 horse power.....	200.00
More than 40 horse power but less than 100 horse power.....	250.00
More than 100 horse power.....	300.00
 (b) Non-motorized fishing boat.....	 100.00

SECTION 3V.09. **Accrual of Payments.** - Payments made by virtue of this Article shall accrue to the General Fund of this Municipality.

***ARTICLE V. INSPECTION OF MEAT AND MEAT BY-PRODUCTS***

SECTION 3W.01. **Authority and Purpose.** - Every Local Government Unit shall exercise the powers expressly granted for efficient and effective governance and those that are essential to the promotion of the general welfare of the public.

SECTION 3W.02. **Coverage.** - All shippers, traders, suppliers or any individual transporting or selling agricultural products and by-products are hereby ordained to follow the above-stated ordinance.

SECTION 3W.03. **Definitions.** - As used in this Article, the following terms and phrases are defined as follows:

***Agricultural products*** – crops, ornamental plants, vegetables, fruits, high-valued crops, domesticated large and small ruminants, fowls, swine, marine and inland fishes (dried or fresh), shells, mollusks, sea weeds and crustaceans.

***By-products*** – processed meat and meat by-products, processed fish and fish by-products, processed plants and plants by-products.

SECTION 3W.06. – **Imposition of Fees.**

(1) High Valued Vegetables Crops - - - - -	₱10.00/kaing
* Cabbage	
* Carrots	
* Baguio beans	
* Other vegetables - - - - -	3.00/kaing
 (2) Fruits - - - - -	 5.00/kaing

(3) Fish		
A) First Class	-----	0.50/kilo
* Tolingan		
* Tangige		
*Blue marine		
* Talakitok		
B) 2nd & 3 <sup>rd</sup> Class Fish	-----	0.25/kilo
(4) Large animals-	-----	20.00/head
*cattle		
*carabao		
*horses		
*goats		
*sheep		
(5) Small animals	-----	5.00/head
*dogs		
*cats		
*rabbits		
*guinea pig		
(6) Hogs	-----	10.00/head
(7) Fighting Cocks	-----	10.00/head
(8) Birds	-----	5.00/head
(9) Chicken/poultry products	-----	0.25/kilo
(10) Pork and beef	-----	0.50/kilo
(11) Shrimps	-----	0.50/kilo
(12) Squid	-----	0.50/kilo
(13) Alimango	-----	0.50/kilo
(14) Lobster	-----	1.00/kilo
(15) Prawns	-----	0.50/kilo
(16) Fish in boxes	-----	5.00/box
* Galunggong		
* Hasa-hasa		
*Marot		
*Dilis		
*Aloy		
(17) Animal hides and bones	-----	0.25/kilo
(18) Processed foods	-----	0.50/kilo
*Longganisa		
*Tocino		
*Hotdog		

**ARTICLE W. SPORT AND AMUSEMENT CRAFT/DEVICES/PARAPHERNALIA**

**SECTION 3X.01 Imposition of Fees.** - There shall be collected the following annual fees at the rates provided hereunder for the issuance of Mayor's Permit to every sports and/or amusement craft, device or paraphernalia.

Yacht	P/ 2,000.00
Speedboat	2,000.00
Paraw(sailboat)	300.00
Jetski	2,000.00
Paddleboat	100.00
Aquabike	500.00
Windsurf	500.00
Scuba Diving Device	500.00/set
Banana Boat	2,000.00
Parasail	2,000.00
Others	500.00

**SECTION 3X.02 Time of Payment.** - The annual fees imposed in the article shall be paid by the owner and/or operators to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

**SECTION 3X.03. Surcharge.** - Any person, juridical or natural, apprehended operating a sport and/or amusement craft, device or paraphernalia without the required mayors' permit shall pay a surcharge of one percent (1%) of the annual fee prescribed by this article.

**ARTICLE X. ZONING / LOCATIONAL CLEARANCE**

**SECTION 3Y.01 Assessment and Collection of Fees.** - There shall be an assessed and collected fees and charges for services rendered in the connection with the processing and issuance of a Certificate of Zoning Compliance in accordance with the following rates:

A. Residential Structure Single Attached/|Detached. The Project Cost of which is:

P/100,000.00 and below	P/100.00 plus P/ 10.00(legal research fee)
Over P/100,000.00	P/100.00 plus 1/10 of 1.5% of cost in excess of P/100,000.00

B. Apartments:

Project cost of P/500,000.00 and below	P/ 500.00 plus P/10.00
Project cost over P/500,000.00	P/500.00 plus 1/10 of 1.5% of cost in excess of P/500,000.00 regardless of the number of doors

C. Dormitories

Project cost of P/500,000.00 and below	P/500.00 plus P/10.00
Project cost over P/500,000.00	P/500.00 plus 1/10 of 1.5% of cost in excess of P/500,000.00 regardless of the number of rooms.

D. Institutional. The Project Cost of which is

P/100,000.00 and below	P/400.00 plus P/10.00
Over P/100,000.00	/400.00 plus 1/10 of 1.5% of cost in excess of

	P/100,000.00
--	--------------

E. Commercial, Industrial, Agro-Industrial. The project cost of which is:

P/100,000.00 and below	P/1,000.00 plus P/10.00
Over P/100,000.00	P/1,000.00 plus 1/10 of 1.5% of cost in excess of P/100,000.00

F. Special Uses/Special Project Cost of which is:

P/100,000.00 and below	P/1,000.00 plus P/10.00
Over P/100,000.00	P/1,000.00 plus 1/10 of 1.5% of cost in excess of P/100,000.00

G. Alternation /Expansion. Same as original application (Affected areas/cost of expansion only)

SECTION 3Y.02. **Time of Payment.** - Fees and charges referred to in this Ordinance shall be paid to the Municipal Treasurer before the issuance of Certificate of Zoning Compliance.

SECTION 3Y.03 **Accrual of Payment.** - Zoning Fees shall accrue entirely to the general fund of this Municipality.

**ARTICLE Y. REGISTRATION OF MUNICIPAL FISHERIES AND FISHING VESSELS**

SECTION 3Z.01. **Fisher Registration Fee.** - The Municipal Fisher folk Registration Fee shall be collected in the amount of P20.00.

SECTION 3Z.02. **Fishing Vessel Registration Fee and Other Charges.** - The following Registration Fee shall be collected from the owner of each fishing vessel of three (3) gross tons and below being operated within the municipal waters of this Municipality;

Type of Fishing Vessel	Standard Fees
Non-motorized	₱ 20.00
Motorized (10 hp and below)	50.00
Motorized (10.1 hp – 16 hp)	100.00
Motorized (16.1 hp and above)	250.00
Inspection Fee	20.00

SECTION 3Z.03. **Fishing License Fee.** - The Fishing License shall be granted upon payment of the corresponding license fees at a rate not exceeding those fixed hereunder.

For Using and Engaging in the Following Fishing Gears/Operations	Standard Fees
<b>Nets</b>	
Taksay	₱ 200.00
Pantihan (Stationary)	100.00
Largarete	200.00

Paanod	150.00
Pangtambilawan	200.00
Other nets	100.00
<b>T r a p s</b>	
Taba-taba	(Bidding) P 100.00/unit
Palaan	(Bidding) P 300.00/unit
Bubo	25.00/unit
Pangsimilya	50.00/unit
Crab Trap	50.00
Bintahan	25.00/unit
Other traps	100.00/unit
Payao	100.00/unit
<b>Culture Operations</b>	
Tilapiahan	₱ 100.00/25 sq.m.
Bangus Culture	100.00/25 sq.m.
Pantatan	100.00/25 sq.m.
Seaweeds Farm	100.00/100 sq.m
Sea Urchin Culture	50.00/cage
Abalone Culture	50.00/cage
Other Culture Operations	100.00/25 sq.m.
Other Fishing Gears	100.00/gear
Fishworker	100.00

SECTION 3Z.04. **Time and Manner of Payment.** - The Fisher Registration Fee and Fishing Vessel Registration Fee shall be paid upon approval of application. The Fishing License Fee imposed shall be paid within the first thirty (30) days of January.

SECTION 3Z.05. **Exemption from Fees.** - All LGU initiated livelihood projects shall be exempted from any fees. The corresponding licenses shall be given to the beneficiaries for free.

#### **ARTICLE Z. TRANSPORT OF MOTORIZED VEHICLES**

SECTION AA.01 **Rates of Fees. Transport and Regulation. Motorized Vehicles. Boracay Island.** - The following rates of transport and regulation fees in the transport of motorized vehicle in the Island of Boracay shall be strictly observed:

**A) Motorbike**

- |  |            |
|--|------------|
| 1) Permit to Transport                                     | ₱ 1,500.00 |
| 2) Permit for Change of Unit (For tricycle operation only) | 1,500.00   |
| 3) Annual Regulatory Fee                                   | 500.00     |
| 4) Motorbike with sidecar plus ₱250.00                     |            |

**B) Four (4) Wheeled Vehicle.**

- |                        |            |
|------------------------|------------|
| 1) Permit to Transport | ₱ 2,600.00 |
|------------------------|------------|



2) Annual Regulatory Fee	1,300.00
3) Permit to Deliver (Transport to Boracay – vice versa)	1,000.00

**C) Six (6) Wheeled Vehicle**

1) Permit to Transport	₱ 5,000.00
2) Annual Regulatory Fee	2,000.00
3) Permit to Deliver (Transport to Boracay and vice versa)	3,000.00

**D) Ten (10) Wheeled Vehicle**

1) Permit to Deliver (Transport to Boracay – vice versa)	₱ 5,000.00
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**E) Heavy Equipment: Per Unit  
(Backhoe, Grader, Mobile Crane & Others)**

1) Permit to Transport	₱ 11,000.00
2) Annual Regulatory Fee	3,000.00

**F) ATV/Bug Car/Golf Car (Per Unit)**

1) Permit to Transport	₱ 3,000.00
2) Annual Regulatory Fee	500.00

**G) Electric Powered Vehicle**

1) Permit to Transport:	
a. 4-Wheeled Vehicle	₱ 1,000.00
b. Motorbike	500.00

<b>H) Container Van</b>	Heavy Equipment Rate	₱ 4,000.00
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**I) Generator Set**

50 KVA - 99 KVA	₱ 500.00
100 KVA - 149 KVA	₱ 1,000.00
150 KVA - 199 KVA	₱ 1,500.00
200 KVA - 249 KVA	₱ 2,000.00
250 KVA - 299 KVA	₱ 2,500.00
300 KVA - UP	₱ 3,000.00

(every 50 KVA = P500.00 + P50.00 Certification Fee)

**SECTION AA-02. Bond.** - A Cash Bond equivalent to the same amount with that of the fee for the issuance of permit to transport be posted with the Office of the Municipal Treasurer. Said Bond shall be returned to the owner of the vehicle upon presentation of proof of withdrawal and transport of the same back to Mainland Malay unless said vehicle is replaced by another unit, in which case, said bond shall be automatically applied. Further, from this bond, penalties for ordinance infraction/s of the subject vehicle, if there is any, shall likewise be deducted.

SECTION AA-03. **Fees. Payment.** - The prescribe fees shall be paid with the Office of the Municipal Treasurer after securing approval of the application for a Mayor's Permit for the transport of the same.

**CHAPTER IV. SERVICE FEES**

**ARTICLE A. SECRETARY'S FEES**

SECTION 4A.01. **Imposition of Fees.** - There shall be collected the following fees from every person requesting for copies of official records and documents from any office of this municipality:

- (a) For every one page typewritten (not including the Certificate and any notation) . . . . . P 10.00
- (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 Municipal Judge or other judicial certificate, with seal . . . . . 50.00
- (d) For certified copies of any papers, records, decree, judgement or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each one hundred (100) words. . . .50.00
- (e) Photocopy or any other copy produced by copying machine, per page . . . . . 5.00
- (f) For every CD copy of document on file . . . . . 200.00
- (g) For every flash drive copy of document on file . . . . . 100.00

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

SECTION 4A.03. **Time of Payment.** - The fee 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 Local Registrar of this Municipality the following fees:

- (a) **Marriage Fees:**

(1) Application for marriage license. . . . .	P	100.00
(2) Marriage license fee . . . . .		100.00
(3) Marriage solemnization fee . . . . .		100.00
(4) Family Planning . . . . .		100.00
(5) Marriage counseling . . . . .		100.00
(6) Application for Marriage for Foreigners . . . . .		1,000.00

(b) **For Registration of the following:**

(1) Legitimation . . . . .		100.00
(2) Adoption. . . . .		500.00
(3) Annulment of Marriage . . . . .		500.00
(4) Divorce/Legal Separation . . . . .		500.00
(5) Naturalization . . . . .		500.00
(6) Other legal documentation for record purposes . . . . .		200.00
(7) Petition for correction of Clerical or Typographical Error (RA 9048). . . . .		1,000.00
Service fee for correction (migrant) . . . . .		500.00
(8) Petition for change of first name . . . . .		3,000.00
Service fee (migrant) . . . . .		1,000.00
(9) Affidavit Fee . . . . .		100.00
(10) Certification Fee . . . . .		100.00
(11) Penalty for Delayed registration . . . . .		250.00 plus P5.00/year delay

(c) **For certified copies of any document in the register,  
for each page . . . . .**

		10.00
Certified Photo Copy . . . . .		50.00
Certified True Copy . . . . .		50.00

- (d) **Research Fee** . . . . . 50.00  
 (e) **Service Fee for out of town registration . . . . .** 250.00

(f) **Special Wedding Fees:**

(1) Beach Wedding . . . . .		5,000.00
(2) Wedding in Resorts . . . . .		2,500.00

**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 the public school.
- (c) Burial permit for a pauper, per recommendation of the Municipal Mayor.

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

**ARTICLE C. FEES FOR POLICE CLEARANCE CERTIFICATES**

SECTION 4C.01. – **Imposition of Fees.** There is hereby imposed the following fees for police clearance certificates obtainable from the Police Department whenever a law or existing ordinance requires, to wit:

	<u>Amount of Fee</u>
(1) For employment, scholarships, study grants and Other purposes not hereunder specified . . . . .	P 50.00
(2) For firearms permit application . . . . .	100.00
(3) For change of name . . . . .	100.00
(4) For passport or visa application . . . . .	100.00
(5) For application for Filipino citizenship . . . . .	100.00

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

**ARTICLE D. SANITARY INSPECTION FEE**

SECTION 4D.01. – **Imposition of Fee.** There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>
a. For house for rent	P 200.00
b. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	200.00
With an area of 50 sq.m. or more but less than 100 sq.m.	300.00
With an area of 100 sq.m. or more but less than 200 sq.m.	400.00
With an area of 200 sq.m. or more but less than 500 sq.m.	500.00
With an area of 500 sq.m. or more but less than 1,000 sq.m.	600.00
With an area of 1,000 sq.m. or more	700.00

SECTION 4D.02. **Time of Payment.** - The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificates with

the Municipal Health Officer or after the sanitary inspection has been made and upon renewal of the same, every year thereafter within the first twenty (20) days of January.

**ARTICLE E. SERVICE FEES FOR HEALTH EXAMINATION**

**SECTION 4E.01. – Imposition of Fees.** There will be collected a fee of TWENTY PESOS (P20.00) 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 FIFTY PESOS (P50.00) shall be collected for each additional copy or subsequent issuance of a copy of the initial Medical Certificate issued by the Municipal Health Officer.

The following laboratory fees shall be collected for every laboratory service rendered by the Municipal Health Offices:

**A. Hematology**

1.	CBC (Complete Blood Count)	P/	100.00
2.	Hemoglobin/Hematocrit		40.00
3.	WBC (White Blood Cell Count		20.00
4.	RBC (Red Blood Cell Count		20.00
5.	Differential Count		40.00
6.	Actual Platelet Count		70.00
7.	Blood Typing (ABC) System		20.00

**B. Clinical Microscopy and Serology**

1.	Routine Fecalysis	P	60.00
2.	Routine Urinalysis		60.00
3.	Pregnancy Test		150.00
4.	HBsAg		200.00
5.	RPR		200.00

**C. Bacteriology**

1.	Gram Stain	P/	70.00
2.	AFB Stain		60.00

**D. Blood Chemistry**

1.	FBS (Fasting Blood Sugar)/RBS		100.00
2.	BUN (Blood Urea Nitrogen)		110.00
3.	Creatinine		110.00
4.	Uric Acid		110.00
5.	Lipid Profile		450.00
	* Total Cholesterol		120.00
	* Triglycerides		150.00
	* HDL		120.00
6.	SGPT		130.00
7.	SGOT		130.00

**E. Burial Fee:**

1.	Burial Permit - Private	200.00
	- Public	100.00
2.	Transfer Permit – Local to Local	300.00
	- Local to Abroad	500.00
3.	Entrance Permit – from Abroad	1,000.00
	- From other municipalities	500.00
4.	Exhumation Permit – Private Cemeteries	500.00
	- Public Cemeteries	300.00
5.	Reburial Permit – Private Cemeteries	200.00
	- Public Cemeteries	100.00

F. Dental Services and Fees

1.	Tooth Extraction	250.00 per tooth
2.	Additional Anesthesia	30.00 per carpule
3.	Oral Prophylaxis	300.00 – 500.00
4.	Tooth Filling/Restorations	350.00
5.	Fluoride Treatment	500.00 (Full mouth)
6.	Pregnant Women Oral Prophylaxis	200.00

G. Maternity Care Package 5,000.00

H. Other Services and Fees

1.	Newborn Screening	650.00
2.	PAP's Smear	500.00
3.	Medical Certificate	50.00
4.	Health Card	50.00
5.	Sanitary Permit	500.00

**SECTION 4E.02. – *Laboratory Fee Discount.*** Discount Privilege on laboratory fees shall be granted to the following based on the scheduled indicated herein.

- a. Government Employee/Students 20% Discount
- b. Senior Citizens/Disabled Persons 20% Discount
- c. Upon assessment and certification of the Municipal Social Welfare Development Office, Indigents shall be free of charge.

**SECTION 4E.03. – *Time of Payment.*** The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is granted.

***ARTICLE F. – ASSESSOR'S ANNOTATION FEE***

**SECTION 4F.01. *Imposition of Fees.*** - There shall be colleted from every person requesting the annotation of certain documents on the tax declaration at the Municipal Assessors Office the following fee:

- a. If the transaction contained in the documents presented involves an amount of less than P/5,000.00 ..... P/50.00
- b. For every P/1,000.00 in excess of P/5,000.00..... 5.00
- c. For release of mortgage and other similar documents irrespective of the amount involved..... P/ 50.00

<i>d.</i>	Research .....	50.00
<i>e.</i>	Certified Photocopy.....	50.00
<i>f.</i>	Certified True Copies.....	50.00
<i>g.</i>	Processing Fee .....	100.00 / lot
<i>h.</i>	Tax Clearance .....	100.00 / lot

**SECTION 4F. 02. *Time of Payment.*** - The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request and prior to the annotation of the documents.

**ARTICLE G. CLEARANCE OR CERTIFICATION FEE**

**SECTION 4G.01. *Imposition of Fees.*** - There shall be collected for issuance by any office of the Municipal Government the following fees:

- a. Certification/Clearance to be used in securing a drivers license . . . . . P/100.00
- b. Certification/Clearance for the purpose of securing a passport/visa . . . P/100.00
- c. Certification/Clearance for the purpose of entering the naval or military service  
P/100.00
- d. Certification/Clearance for the purpose of transferring resident aliens P/100.00
- e. Certification/Clearance to be used in securing a license to possess firearms P/500.00
- f. Certification/Clearance for declared losses of tourist . . . . . P/500.00
- g. Certification/Clearance for employment (local) . . . . . P/100.00
- h. Certification/Clearance for employment (abroad) . . . . . P/200.00
- i. Certification/Clearance for other purposes not mentioned above . . . . . P/100.00

**SECTION 4G.02. *Exemption.*** - Any certification/clearance requested by national or local government officials or employees including barangay officials is exempt from the provisions of this Article. Certifications/Clearances officially requested by a competent court of a government agency are likewise exempt from the payment from the above fees.

**SECTION 4G. 03. *Time of Payment.*** - The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.

**ARTICLE H. PET DOG OWNERSHIP FEES**

**SECTION 4H. 01. *Definition of Terms.***

***Vegetation Area*** – refers to the portion of the beach adjoining the path road where the plants thrive.

**SECTION 4H.02. *Registration. Registration Tag. Pet Dogs.*** - It shall be required of every owner and/or caretaker of any pet dog to register the same with the Municipal Agricultural Office. A registration tag indicating registration number shall be issued and the same shall be worn by the dog all times.

**SECTION 4H. 03. *Annual License Fee.*** - It shall be the duty of a dog owner and/or caretaker to secure an annual municipal license own or care take pet dog. License shall be secured within the first twenty (20) days of January or not later than fifteen (15) days from obtaining ownership or possession of such, as the case may be.

SECTION 4H. 04. **Fees.** - Each dog owner or caretaker shall pay the following fees to the Municipal Treasurer.

Registration Fee	P/	150.00
Annual License Fee		100.00
Dog Registration Tag		50.00
Vaccination Fee		25.00

SECTION 4H. 05. **Stray Dogs. Catching. Impounding Fees.** - Stray dogs shall be caught and impounded in a designated municipal or barangay pound. The dog owner and/or caretaker shall the following fees before redeeming the impounded pet dog.

Catching Fee	P/	500.00
Impounding Fee		500.00/day

### ***ARTICLE I. ENVIRONMENTAL AND ADMISSION FEE***

SECTION 4I.01. ***Environmental and Admission Fee.*** - It shall be mandatory for every guest or tourist going to Boracay to pay an Environmental Fee and Admission Fee in the amount of SEVENTY FIVE PESOS (P75.00). The amount collected therefrom shall be deposited in the General Fund of the Municipality.

SECTION 4I.02 ***Exemption.*** Aklanon. Aklanon shall be exempted from payment of the Environmental and Admission Fee. For purposes of this Article, Aklanon refers to any person who resides, maintain an abode in the Province of Aklan. Below twelve (12) years old are also exempted from paying environmental and Admission Fee.

SECTION 4I.03. ***Discount. Senior Citizens and Students.*** - A twenty percent (20%) discount shall be afforded to senior citizens and students. To avail of the discounts, senior citizens and students must present appropriate identification Card.

## **CHAPTER V. MUNICIPAL CHARGES**

### ***ARTICLE A. MARKET FEES***

SECTION 5A.01. **Definitions.** - As used in this Article, the following terms and phrases are defined as follows:

- (a) ***“Public Market”*** - refers to any place, building or structure of any kind, designated as such by the Sangguniang Bayan, except public streets, plazas, parks, and the like.
- (b) ***“Market Premises”*** - refers to an open space in the compound; part of the market lot consisting of bare ground, not covered by the market buildings, usually occupied by transient vendors especially during market days.
- (c) ***“Market Stall”*** – refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.



(d) **“Market Section”** – refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.

SECTION 5A.02. – **Market Sections.** For purposes of this Article, the public market of this Municipality shall be divided into the following sections:

- (a) **Fish Section.** Fresh fish, clams, oysters, lobsters, shrimps, seaweeds, and other sea foods or marine products.
- (b) **Meat Section.** Fresh meat from cow, carabao, goat, sheep, pig, chicken, Etc.
- (c) **Vegetable and Fruit Section.** All kinds of vegetables, fruits and root crops.
- (d) **Dry Goods and Grocery Section.** All kinds of textiles, ready made dresses and apparel, kitchen ware and glassware, school and office supplies, canned goods, rice, corn and other cereals, sugar, preserved goods including dried fish and the like.
- (e) **Eateries and Cooked Food Section.** All kinds of cooked food including refreshments and cakes.

The numbering, designation, or other forms of identifying the market section shall be the responsibility of the Municipal Treasurer.

SECTION 5A.03. **Imposition of Fees.** - There shall be collected the following market fees:

(a) On market stalls, per month or fraction thereof, per square meter or fraction thereof:

(1) Fish Section . . . . .	P 300.00
(2) Meat Section . . . . .	450.00
(3) Vegetable and Fruit Section . . . . .	150.00
(4) Dry goods and grocery Section. . . . .	300.00
(5) Eateries and Food Section . . . . .	600.00

(b) On occupants of the market premises, not occupying stalls, per day or fraction thereof, per square meter or fraction . . . . . 3.00

(c) Market entrance fee. In lieu of the regular market fees based on the space occupied, a market entrance fee shall be collected from transient vendors of the enumerated commodities at the following rates:

Meat, per kilogram . . . . .	1.50
Fish, per kilogram . . . . .	1.00
Vegetable and root crops, per basket . . . . .	1.00
Fruit, per basket . . . . .	1.00

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

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

**SECTION 5A.04. Time and Manner of Payment. -**

- (a) ***For Stalls.*** The fee for the rental of market stalls shall be paid to the Municipal Treasurer or his duly authorized representatives within the first twenty- (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts shall be paid before occupancy of the stall.
- (b) ***For Occupancy of Market Premises.*** The market occupancy fee or the market entrance fee herein imposed shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

**SECTION 5A.05. Issuance of Official Receipts and Cash Tickets. -** The Municipal Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.

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

The Cash Tickets issued shall be torn in half, one half to be given to the space occupant or vendor and the other half to be retained by the Market Collector who shall deliver the same to the Municipal Treasurer for counter checking against his record of cash tickets issued by him for that day.

**SECTION 5A.06. Surcharge for Late or Non-payment of Fees. -**

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

- (c) Any person occupying more space than what he has paid for shall pay the regular rate for such extra space.

**ARTICLE B. RENTALS OF PERSONAL AND REAL PROPERTIES  
OWNED BY THE MUNICIPALITY**

SECTION 5C.01. **Imposition.** - The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

	<u>Rate of Rental</u>
(1) Land Only (per sq.m.)	
(a) Located in commercial/industrial area	P 20.00/ square meter/month
(b) Located in residential area	10.00/square meter/month
(c) Others	10.00/square meter/month
(2) Building (per sq.m.of floor area)	
(a) Located in commercial/industrial area	30.00/ square meter/month
(b) Located in residential area	15.00/square meter/month
(c) Others	15.00/square meter/month

(Note: For multi-storey structures rates can be based on floor location as in ground floor, corner, etc.)

(3) Vehicles and Equipment	
(a) Dump Truck (Big)	P/ 2,000.00/100 km distance(exclusive of diesel)
(b) Ambulance	1,000.00 (inclusive of diesel)
Malay – Kalibo	3,500.00 (inclusive of diesel)
Malay – Iloilo City	2,500.00/hour (exclusive of diesel)
(c) Bulldozer	1,600.00/hour (exclusive of diesel)
(d) Excavator	1,500.00 (8 hour operation, exclusive of diesel)
(e) Compactor	15.00/bag of cement (exclusive of diesel)
(f) Mixer	
(4) Other properties that may be acquired after the promulgation of this ordinance)	
	As may be decided by the Sangguniang Bayan

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 C. SERVICE FEE FOR GARBAGE  
COLLECTION**

SECTION 5D.01. **Classifications . Resorts. Hotels. -**

A.) For purposes of this Article, classification of resorts and/or hotels (RH) are based on the presence or absence therein of the following amenities:

1. Restaurant and/or Food Services
2. Recreational Facilities
3. KTV or Entertainment Room
4. Conference Facilities
5. Shops/ (Beauty, Spa, Massage, Souvenir and/or others)
6. Swimming Pool
7. Internet Café and/or Telex Service
8. Laundry and /or Dry Cleaning Service
9. Air Conditioned Rooms
10. Fan rooms
11. Emergency Power (Generators)
12. Any other amenities which may contribute to garbage or residue generation.

*Category RH-1* – a resort/hotel with swimming pool, restaurant and/or food service, bar, conference facilities and at least four (4) amenities indicated above.

*Category RH-2* - a resort/hotel with or without a swimming pool, with restaurant and/or food service, bar, conference facilities and at least three (3) other amenities indicated above.

*Category RH-3* - a resort/hotel without a swimming pool but with a restaurant and/or food service, bar, and at least three (3) other amenities indicated above

*Category RH-4* - a resort/hotel without a swimming pool, without a restaurant and bar but at least with the presence of at least three (3) other amenities indicated above.

B.) For purposes of this ordinance, restaurants and/or food service providers (R) or bar (B) or restaurants with bar (RB) are classified based on the following criteria.

*Category R-1/B-1/RB-1*- restaurants (R) or bar (B) or restaurant with bar (RB) which are located within the periphery of the long beach path road which may accommodate no less than one hundred (100) persons at a time, operates at least eighteen (18) hours a day, and provides an entertainment package (i.e. band, performers, etc.) within the establishment at least twice a month.

*Category R-2/B-2/RB-2* – Restaurant (R) or bar (B) or restaurants with bar (RB) which are located within the periphery of the long beach path road which may accommodate more than fifty (50) but in no case more than one hundred (100) customers at a time, operated at least twelve (12) hours a day, and provides within the establishment and entertainment package of at least one a month.

*Category R-3/B-3/RB-3* – restaurant (R) or bar (B) or restaurant with bar (RB) which may be along or not along the long beach path road which may accommodate less than fifty (50) customers and operated at least twelve (12) hours a day.

*Category R-4/B-4/RB-4* - any other restaurants with bar (RB) not within the purview of the above classifications.

SECTION 5D.02. **Garbage Fee Rates.** - It shall be mandatory of all establishments' owners/operators and residential houses occupants to pay a monthly garbage fee, in accordance with following schedule.

A) For Resorts, Hotels and Cottages

Number of Rooms	RH-I	RH-2	RH-3	RH-4	RH-5
Less than 5 rooms	P	P 600.00	550.00	P 350.00	P 300.00
6 to 10 rooms		900.00	700.00	600.00	400.00
11 to 15 rooms	1,350.00	1,200.00	900.00	700.00	600.00
16 to 20 rooms	1,600.00	1,350.00	1,200.00	900.00	700.00
21 to 30 rooms	2,000.00	1,800.00	1,350.00	1,200.00	900.00
31 to 50 rooms	2,600.00	2,500.00	1,800.00	1,350.00	1,200.00
51 to 100 rooms	4,300.00	3,000.00	2,200.00	1,700.00	
More than 100 rooms	6,500.00	4,500.00	3,000.00		

B) Restaurant only/Bar only

R-1/B-1	P/	1,800.00 per month
R-2/B-2		1,350.00
R-3/B-3		900.00
R-4/B-4		700.00

C) Restaurant with Bar.

RB-1	P/	2,200.00 per month
RB-2		1,800.00
RB-3		1,350.00
RB-4		900.00

D) Service Table within vegetation area. Operated and maintained by any establishment classified as:

RH-1 to RH-5	P/200.00 per table
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E) Other Nature of Business:

Wholesaler/retailer/distributor & the like	1,000.00
Sari-sari Store	200.00
Residential	100.00
Meat/Vegetable & fish Vendors	200.00
Beauty Parlor/Barber Shops	200.00
Construction Supply/Hardware	1,000.00
Junk Shop	300.00
Videoke Bar	250.00
Carinderia/Toro-toro Restaurant	350.00
Spa/Massage Clinic	350.00
Laundry/Dry Cleaning	350.00

Food Outlet-Take Out purpose & the like	600.00
Medical Clinic (Except hazardous waste)	300.00
Pharmacy	300.00
Banks/Lending Company	500.00
Banks/Financial Institutions	500.00
Dive Shop	750.00
Boarding Houses (per room)	100.00
Apartment (per room)	100.00
Commercial Ships/Ro-ro	1,000.00
Disco Pub House	750.00
Construction Debris (per truck)	1,000.00
Souvenir Shop	200.00
Tricycle	50.00
Ice Plant	1,000.00
Commercial Boat	100.00
BIHA/fun Tour	100.00
Bakery	750.00
Others not mentioned above	500.00

Beach activities shall likewise be charged ONE THOUSAND PESOS (P1,000.00) garbage fee per day of activity

**SECTION 5D.03. Time of Payment.** - The fees prescribed in this Article shall be paid to the Office of the Municipal Treasurer or to his duly authorized representative either on a monthly, semestral and/or yearly basis. The Office of the Municipal Treasurer shall institute a scheme and mode of collection for garbage fees, based on the time of payment provided by this Article. A ten percent (10%) surcharge, based on the given charges, shall be imposed on delayed payments.

#### ***ARTICLE D. CHARGES FOR PARKING***

**SECTION 5E.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:

(a) Day Parking Rates

<u>Vehicle Type</u>	<u>Daily</u>
Tricycle	P 10.00
Private Cars and Service Vehicles	20.00
Passenger Jeepneys	20.00
Cargo Trucks/Delivery Vans	30.00
Passenger Bus	30.00

(b) Overnight Parking Rates

All types of vehicles	Daily	50.00/vehicle
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(c) Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate this Article.

SECTION 5E.02. – **Time of Payment.** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly designated representative upon parking thereat.

**ARTICLE E. MUNICIPAL HOSPITAL SERVICE FEES**

**SECTION 5F.01. Imposition of Municipal Hospital Service Fees. -**

The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Hospital:

	<u>Amount of Fee</u>
1. Medical Fees	
In Patient:	
Ward Room	P 120.00 /day if with Medicare
Delivery Room	50.00
Normal Delivery (excluding medicine)	50.00
General Surgical Dressing:	
Medium	50.00
Large	10.00
Suturing of Wound:	
Large wound (3 cm and larger) no. of sutures x P 10.00	20.00
Circumcision	20.00
Ambulance Fees	
within the municipality	60.00
outside the municipality	480.00
outside the province	1,440.00
Oxygen Tank	0 .75 / pound
2. Dental Services	
Extraction per tooth (including anesthesia)	60.00
3. Laboratory Examination Fees:	
Complete Blood Count	60.00
WBC, Differential Count	30.00
Bleeding/Clotting Time	30.00
Malaria Detection	20.00
Routine Stool Examination	20.00
Hemoglobin Count	30.00

Routine Analysis	30.00
Pregnancy Test	150.00
Acid Fast Stain Smear (TB Leprosy)	50.00
Gram Stain Smear	60.00

4. Charity 20.00 per day

**SECTION 5F.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 5F.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 FIFTY THOUSAND PESOS (P50,000.00) per year of the poverty line established by NEDA, whichever is higher.

***ARTICLE F. CEMETERY CHARGES.***

**SECTION 5G.01. Imposition of Fees.** - There 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 pauper's burial, upon recommendation of the Municipal Mayor.

**SECTION 5G.02. Rate of Cemetery Charges.** -

(a) On the lease of cemetery lots

(1) For each niche	<u>Annual Charge</u>
Adult	P 100.00
Child	60.00

(b) On the sale of cemetery lots/plots for niches and other covered structures.

	<u>Mainland</u>	<u>Boracay</u>
(1) Interior lot or plot	P1,000.00/sq.m	P1,500.00/sq.meter
(2) Lot/Plot fronting the street/road	P1,500.00/sq.m	P2,500.00/sq.meter

(c) Maintenance Fee P 50.00/annum  
(Leased cemetery lots not included)



## **ARTICLE G. RENTAL FEE ON MINERAL LANDS**

SECTION 5H.01. **Definitions.** - As used in this Article, the following terms and phrases are defined as follows:

- (a) **“Minerals”** mean all naturally occurring inorganic substances in solid, liquid or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.
- (b) **“Mineral/Lands”** are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

SECTION 5H.02. **Collection of Fees.** - There shall be collected an annual rental fee from the lessee of mineral lands in this city for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- (a) On coal-bearing public lands  
Five Pesos (P5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and  
  
Ten Pesos (P10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- (b) On public lands bearing quarry resources  
  
Fifty Pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period.
- (c) On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees.  
  
Ten Pesos (P10.00) per hectare or fraction thereof for each and every year during the lease period.

SECTION 5H.03. **Time of Payment.** - The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

## **ARTICLE H. OCCUPATION FEE FOR MINING CLAIMS**

SECTION 5I.01. **Definition.** - As used in this Article, *Occupation Fee* is a fee payable by any locator or occupant of any mining claim.

SECTION 5I.02. **Collection Fee.** - There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of TWO PESOS (P2.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

SECTION 5I.03. **Time of Payment.** - The fee shall be payable to the Municipal Treasurer on the date of the registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

**ARTICLE I. SLAUGHTER AND CORRAL FEES**

SECTION 5J.01. **Imposition of Fees.** - There shall be imposed the following:

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

	<u>Per Head</u>
Large Cattle	P 50.00
Hogs	25.00
Goats	20.00
Sheep and others	20.00

- (b) **Slaughter Fee.** The fee shall be paid to cover the cost of services in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

	<u>Per Head</u>
Large Cattle	P 200.00
Hogs	100.00
Goat/Sheep	150.00
All Others	100.00

- (c) Corral Fee, per Head, per Day or Fraction thereof:

	<u>Per Head</u>
Large Cattle	P 220.00
Hogs	100.00
Goats/Sheep	200.00
All Others	100.00

SECTION 5J.02. **Prohibition.** – Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned or found unfit for human consumption by the Municipal Veterinarian.

SECTION 5J.03. **Time of Payment.** -

- (a) **Permit Fee.** The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- (b) **Slaughter Fee.** The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

- (c) **Corral Fee.** The fee shall be paid to the Municipal Treasurer before the animal is kept in the municipal corral or any place designated as such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

#### **ARTICLE J. ANCHORAGE FEE**

SECTION 5K.01. **Anchorage Fee.** - Owners or operators of motorboats, ships and other sea vessels that anchor within the municipal waters of Malay shall pay an anchorage fee based on the following scheduled rates:

- (a) **Foreign Tourist Liners/Ships** – TEN THOUSAND PESOS (₱10,000.00) per anchor.
- (b) **Domestic Tourist Liners/Ships** – FIVE THOUSAND PESOS (₱5,000.00) per anchor.
- (c) **Cargo Ships/Vessels (Barge included)** – ONE THOUSAND PESOS (₱1,000.00) per anchor.
- (d) **Inter-Island Passenger Vessels** – FIVE HUNDRED PESOS (₱500.00)
- (e) **Other Vessels to include Yatch, Motorboats, and fishing boats of less than twenty (20) gross tons** – ONE HUNDRED PESOS (₱100.00) per anchor.
- (f) **Fishing Boats of more than twenty (20) gross tons** – TWO HUNDRED FIFTY PESOS (₱250.00) per anchor.

SECTION 5K.02. **Per Anchor. Time Scope.** - Per anchor pertains to not more than twenty-four (24) hours of anchoring or mooring within the municipal waters of Malay. Anchoring or mooring beyond twenty four (24) hours, regardless of the length of time, provided it does not exceed the twenty four (24) hours cut-off period, shall be treated as another day hence full amount shall be paid based on the rates prescribed herein.

SECTION 5K.03. **Exemption from Anchorage Fees.** - Motorboats or other sea crafts that have had secured a franchise to operate from the Local Government of Malay and whose owner or operator is a resident of Malay shall be exempt from paying the anchorage fee. Also exempted are those vessels stranded, shipwrecked or moored forcibly within the municipal waters of Malay due to force majeure or man made calamities.

SECTION 5K.04. **Implementing Offices.** - Strict compliance of this ordinance shall be carried by the Transportation Regulations Officer in coordination with the Office of the Treasurer.

#### **ARTICLE K. TERMINAL FEE**

SECTION 5L.01. **Imposition of Fee.** - There shall be collected a terminal fee of TWENTY FIVE PESOS (₱25.00) for passenger embarking at the Tabon Port and Tambisaan Port .

SECTION 5L.02. **Exemptions.** - No fees shall be collected from bonafide residents of Aklan, officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine

National Police on mission, post office personnel delivering mails, physically handicapped, and disabled citizens who are sixty five - (65) years or older.

**ARTICLE L. ENTRANCE FEE AT ECO PARK AND PANGIHAN CAVE**

SECTION 5M.01. **Entrance Fee. - FIFTY PESOS (₱50.00) Per Tourist/Guest.** It shall be mandatory for every tourist/guest entering the Malay Ecological Park at Barangay Argao and Pangihan Cave at Poblacion to pay an Entrance Fee. The amount collected therefrom shall be deposited in the General Fund of the Municipality.

Malay Ecological Park - - - - -	₱50.00
Pangihan Cave - - - - -	50.00
Other Tourist Spots - - - - -	50.00

SECTION 5M.02. **Exemptions. Malaynon.** All Malaynon shall be exempted from payment of the Entrance Fee at Malay Ecological Park and Pangihan Cave. For purposes of this article, Malaynon refers to any person who resides and/or maintain an abode in the Municipality of Malay.

**ARTICLE M. BIDDER'S FEE**

SECTION 5N.01. **Bidding Fee Schedule.** - Participants in all LGU-Malay biddings shall pay appropriate bidding fees as prescribed in the schedule below:

*A) On Supplies and Materials:*

Up to 250,000.00	₱300.00
Over 250,000.00 to 500,000.00	400.00
Over 500,000.00 to 750,000.00	500.00
Over 750,000.00 to 1,000,000.00	1,000.00
Over 1,000,000.00 to 2,000,000.00	1,500.00

*B) On Infrastructure:*

Up to 250,000.00	750.00
Over 250,000.00 to 500,000.00	1,000.00
Over 500,000.00 to 750,000.00	1,500.00
Over 750,000.00 to 1,000,000.00	2,500.00
Over 1,000,000.00 to 2,000,000.00	4,000.00
Over 2,000,000.00 to 3,000,000.00	5,000.00
Over 3,000,000.00 to 4,000,000.00	6,000.00
Over 5,000,000.00 to 6,000,000.00	8,000.00
Over 6,000,000.00 to 10,000,000.00	10,000.00
Over 10,000,000.00 to 15,000,000.00	20,000.00
Over 15,000,000.00 to 20,000,000.00	25,000.00
In excess of 20,000,000.00 x .01%	

C) *Consulting Services:*

Up to 1,000,000.00	2,000.00
Over 1,000,000.00 to 2,000,000.00	5,000.00
Over 2,000,000.00 to 5,000,000.00	8,000.00
Over 5,000,000.00 to 10,000,000.00	10,000.00
Over 10,000,000.00 to 15,000,000.00	15,000.00
Over 15,000,000.00 to 20,000,000.00	20,000.00
In excess of 20,000,000.00 x .01%	

Bidding fee shall be paid at the Office of the Municipal Treasurer upon procurement of essential bidding documents from the Bids and Awards Committee.

## CHAPTER VI. COMMUNITY TAX

**SECTION 6.01. Imposition of Tax.** -There shall be imposed a community tax on persons, natural or judicial, residing in the municipality.

**SECTION 6.02. Individuals Liable to Community Tax.** - Every inhabitant of the Philippines who is 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 PESOS (P1,000.00) or more, and who is required by law to file an income tax return shall pay an annual community tax of FIVE PESOS (P5.00) and an annual additional tax of ONE PESO (P1.00) for every ONE THOUSAND PESOS (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed FIVE THOUSAND PESOS (P5,000.00).

In 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 PESOS (P5,000.00) worth of real property in the Philippines owned by its during the preceding year based on the valuation used in the payment of real property under existing laws, found in the assessment rolls of this municipality where the real property is situated – TWO PESOS (P2.00); and
- (b) For every FIVE THOUSAND PESOS (P5,000.00) of gross receipts or earnings derived by it from business in the Philippines during the preceding year – TWO PESOS (P2.00).

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

**SECTION 6.04. Exemptions. -**

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

**SECTION 6.07. Community Tax Certificate. Corporation. -** A community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of ONE PESO (P1.00).

**SECTION 6.08. – Presentation of Community Tax Certificate on Certain Occasions.**

- (a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any

person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.

- (b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.
- (c) The Community Tax Certificate required in two preceding paragraphs shall be the one issued for the current year, except for the period from January until fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.
- (d) In case a corporation has a branch, sales office or warehouse in this Municipality, and sales are made therein, the corresponding community tax shall be paid to the Municipality.
- (e) Any person, natural or juridical, who pays the community tax to a city or municipality other than this Municipality where his residence or principal office in the case of juridical persons is located, shall remain liable to pay such tax to this Municipality.

#### **SECTION 6.09. Collection and Allocation of Proceeds of the Community Tax. -**

- (a) The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that the Barangay Treasurer shall be bonded in accordance with existing laws.
- (b) Ninety-Five Percent (95%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this municipality and the remaining Five Percent (5%) thereof to the general fund of the National Government to cover the cost of printing and distribution of the forms of the community tax certificates and related expenses. The Municipal Treasurer shall remit to the National Treasurer said share of the National Government within ten (10) days after the end of each quarter.

In cases, where the Community Tax were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows after deducting the Five Percent (5%) share of the National Government:

- (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 AND PENAL PROVISIONS

### ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES

SECTION 7A.01. **Tax Period.** - Unless otherwise provided in this Code, the tax period of 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 (1<sup>st</sup>) day of January of each year. However, new taxes, fees or charges, or changes in the rates of existing taxes, fees, or charges, shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of the Ordinance imposing such new levies or rates.

SECTION 7A.03. **Time of Payment.** - Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or of each subsequent quarter and the case may be.

SECTION 7A.04. **Surcharges 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 (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. **Interests on Unpaid Taxes.** - 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 of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

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 abovementioned 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, or charges due to this municipality shall be collected by the Municipal Treasurer and his duly authorized representative.

Unless otherwise specifically provided in this Code or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulation 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 necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.



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 records, alphabetically arranged and open to public inspection, of the names of all persons paying municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax rate for each kind of tax, fee or charge provided in this Code and other revenue raising ordinances.

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

**SECTION 7A.10. Examination of Books of Accounts.** - The Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation or association subject to municipal taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge. Such examination shall be made during regular business hours only once 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 made by a duly authorized deputy of the Municipal Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayers whose books, 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.

The books of accounts kept by the business establishments pursuant to the provisions of the National Internal Revenue Code shall be sufficient for determining the correct amount of municipal taxes and other impositions and establishments shall no longer keep other or separate books of accounts for the purpose. For this purpose, the records of the Revenue District Office of the Bureau of Internal revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

**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.

**SECTION 7A.12. Automatic Adjustments of Fees.** - Fees collected by the Municipal treasurer shall be automatically increased at the rate of ten percent (10%) every three years.

**ARTICLE B. CIVIL REMEDIES FOR COLLECTION  
OF REVENUES**

**SECTION 7B.01. Local Government's Lien.** - Local taxes, fees, charges and other revenues herein provided 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 the lien but also upon 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 municipal taxes, fees and charges including related surcharges and interests.

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

- (a) By administrative action thru 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 by levy upon real property and interest in or rights to real property; and
- (b) By judicial action.

Either of these remedies or call may be pursued concurrently or simultaneously at the discretion of the Mayor upon the recommendation 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 that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges 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 his 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 taxpayers' 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 accounting of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from which possession of goods, chattels or effects were 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) public and conspicuous places in the territory of the municipality where the distraint

is made, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Mayor.

- (d) ***Release of Distrained 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 distrained 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 distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrained be not disposed of within ONE HUNDRED TWENTY (120) days from the date of distraint, the same shall be considered as sold to the municipality for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

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, together with the increment thereto incident to delinquency, and the expenses of the distraint and sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace 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 deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manners, be distrained until the full amount, including all expenses, is collected.
- (g) ***Levy on Real Property.*** After the expiration of the time required paying the delinquent 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 the Register of Deeds of the Province where the property is located 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 Philippines, 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 is 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 who is found guilty of abusing the exercise thereof by competent authority, shall be automatically 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 effected by posting a notice at the main entrance of the municipal building 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 where the property is located. 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 the 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 building, 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. The Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the 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 sale shall be turned over to the owner of the property. The Municipal Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Code, 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 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 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, 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 to 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 succinctly recite all the proceedings upon which the validity of the sale depends.
- (l) Purchase of Property by the Municipal Government 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 costs, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the 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 representatives 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 taken for Taxes, Fees, or Charges.** The Sangguniang Bayan may, by separate ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired as provided by the preceding paragraph at public auction. The proceeds of the sale shall accrue to the General Fund of the 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 Republic 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 or Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any municipal tax, fee or charge, including the related surcharge and interest:

- (1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;

- (2) One (1) horse, cow, carabao, or other beast burden, such as the delinquent taxpayer may select, necessarily used by him in his ordinary occupation;
- (3) His necessary clothing, and that of all 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 (₱10,000.00);
- (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 (₱10,000.00), 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 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 (10) years from discovery of the fraud or intent to evade payment.
- (c) 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 or 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. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the Municipal Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest 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 the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

**SECTION 7C.04. Legality. Assailed on Appeal.** - Legality of this Code 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 the effectivity of this Code and the accrual and payment of the tax, fee, or charge levied herein: Provided, finally, that within thirty (30) days after 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 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 true copy of this Code 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 the 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 R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives 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, in so far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 1992.

## CHAPTER VIII. GENERAL PENAL PROVISION

SECTION 8.01. **Penalty for Violation of Tax Ordinance.** - Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not less than ONE THOUSAND PESOS (P1,000.00) but not more than FIVE THOUSAND PESOS (P5,000.00) or an imprisonment of not less than one (1) month but not more than six (6) months, or both, at the discretion of the court.

## CHAPTER IX. FINAL PROVISIONS

SECTION 9.01. **Separability Clause.** - If, for any reason, any section or provision of this Code 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 Code 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 Code are hereby repealed or modified accordingly.

SECTION 9.04. **Special Transitory Provisions.** -

(a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.



(b) The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Bayan of an enabling ordinance.

SECTION 9.05. – **Effectivity.** This Code shall take effect upon approval.

**ENACTED.** JULY 15, 2009.

**APPROVED.** SEPTEMBER 9, 2009.

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CERTIFIED:



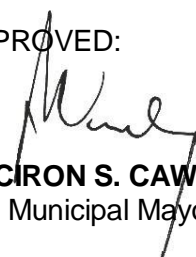
**CONCORDIA S. ALCANTARA**  
Secretary to the Sangguniang Bayan

ATTESTED;



**JOHN P. YAP**  
Municipal Vice Mayor  
Presiding Officer

APPROVED:



**CECIRON S. CAWALING**  
Municipal Mayor

**APPROVED.** *SP Resolution No. 2010-020, dated January 21, 2010.*